



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PARK FALLS MUNICIPAL WATER WORKS

Principal Office: 400 4TH AVENUE SOUTH
P.O. BOX 146
PARK FALLS, WI 54552

For the Year Ended: DECEMBER 31, 1998

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PARK FALLS MUNICIPAL WATER WORKS

Utility Address: 400 4TH AVENUE SOUTH

P.O. BOX 146

PARK FALLS, WI 54552

When was utility organized? 8/10/1940

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR NEIL DAVID HAGMANN

Title: CITY CLERK-TREASURER

Office Address:

400 4TH AVENUE SOUTH

P.O. BOX 146

PARK FALLS, WI 54552

Telephone: (715) 762 - 2436

Fax Number: (715) 762 - 2437

E-mail Address: CITYHALL@BALLCOM.COM

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

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

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

Name: JOSEPH EVE & COMPANY

Title:

Office Address: JOSEPH EVE & COMPANY

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 8/1/1998

Period covered by most recent audit: 1/1/1997 TO 12/31/1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JOSEPH EVE & COMPANY

Title:

Office Address: JOSEPH EVE & COMPANY
180 3RD AVENUE SOUTH
PARK FALLS, WI 54552

Telephone: (715) 762 - 4433

Fax Number:

E-mail Address:

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

- MR DANIEL RACETTE, MEMBER
- MR DAVID ROSE, MEMBER
- MR RICHARD SCHARP, MEMBER
- MR EUGENE A. SCHNEIDER, MEMBER
- MS LAURI SCHRADER, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	731,420	529,896	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	239,716	223,386	2
Depreciation Expense (403)	131,379	131,079	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	50,309	47,973	5
Total Operating Expenses	421,404	402,438	
Net Operating Income	310,016	127,458	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	310,016	127,458	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	110	233	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,681	3,478	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	3,791	3,711	
Total Income	313,807	131,169	
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	313,807	131,169	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	175,097	175,097	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	4,877	24,071	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	179,974	199,168	
Net Income	133,833	(67,999)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	374,976	442,975	20
Balance Transferred from Income (433)	133,833	(67,999)	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)	508,809	374,976	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH ACCOUNTS	3,681	5
Total (Acct. 419):	3,681	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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)	1,477				1,477	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	1,367				1,367	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	1,367	0	0	0	1,367	
Net income (or loss)	110	0	0	0	110	

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	731,420	0	0	0	731,420	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	731,420	0	0	0	731,420	

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	99,800		99,800	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	99,800	0	99,800	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,666,363	5,659,334	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,022,975	889,504	2
Net Utility Plant	4,643,388	4,769,830	
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)	0	0	6
Special Funds (125)	66,594	62,913	7
Total Other Property and Investments	66,594	62,913	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	131,774	34,488	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	125,083	83,122	11
Other Accounts Receivable (143)	96	967	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	18,309	16,695	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	275,262	135,272	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,985,244	4,968,015	

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)	352,419	352,419	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	508,809	374,976	23
Total Proprietary Capital	861,228	727,395	
LONG-TERM DEBT			
Bonds (221)	3,246,000	3,273,800	24
Advances from Municipality (223)	344,549	400,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,590,549	3,673,800	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,164	13,633	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	58,674	82,558	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	62,838	96,191	
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)	470,629	470,629	41
Total Liabilities and Other Credits	4,985,244	4,968,015	

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)	5,666,363	0	0	0	1
Utility Plant Purchased or Sold (102)	0				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	5,666,363	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,022,975	0	0	0	10
Total Accumulated Provision	1,022,975	0	0	0	
Net Utility Plant	4,643,388	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	889,504				889,504	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	131,379				131,379	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,490				2,490	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	57				57	10
Other credits (specify):						11
					0	12
Total credits	133,926	0	0	0	133,926	13
Debits during year						14
Book cost of plant retired	455				455	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	455	0	0	0	455	19
Balance End of Year	1,022,975	0	0	0	1,022,975	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		0	1
Other (specify):					
NONE	0	0		0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0		0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	18,309	16,695
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	18,309	16,695

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	352,419	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>352,419</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)	
FmHA WATER SYSTEM REVENUE BONDS	03/01/1994	03/01/2034	5.38%	3,246,000	1
Total Bonds (Account 221):				3,246,000	

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)	
Advances (223)					
STATE TRUST FUND LOAN	12/30/1996	03/15/2006	5.75%	344,549	1
STATE TRUST FUND LOAN	09/12/1988	03/15/1998	6.00%	0	2
Total for Account 223				344,549	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	50,310	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>50,310</u>	
Taxes paid during year:		
County, state and local taxes	41,994	6
Social Security taxes	7,635	7
PSC Remainder Assessment	681	8
Other (explain):		
NONE		9
Total payments and other debits	<u>50,310</u>	
Balance end of year	<u><u>0</u></u>	

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)					
FMHA	59,117	175,097	175,540	58,674	1
Subtotal	59,117	175,097	175,540	58,674	
Advances from Municipality (223)					
STATE TRUST FUND LOAN	23,441	4,877	28,318	0	2
Subtotal	23,441	4,877	28,318	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	82,558	179,974	203,858	58,674	

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	470,629	0	0	0	0	470,629	1
Add credits during year:							
For Services	0					0	2
For Mains	0					0	3
Other (specify):							
NONE	0					0	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	470,629	0	0	0	0	470,629	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION RESERVE ACCOUNT	66,594	3
Total (Acct. 125):	66,594	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	125,083	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	125,083	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	96	10
Other (specify):		
NONE		11
Total (Acct. 143):	96	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0
<hr/>	

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	5,662,848	0	0	0	5,662,848	1
Materials and Supplies	17,502	0	0	0	17,502	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	956,239	0	0	0	956,239	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	470,629	0	0	0	470,629	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	4,253,482	0	0	0	4,253,482	
Net Operating Income	310,016	0	0	0	310,016	8
Net Operating Income as a percent of Average Net Rate Base						
	7.29%	N/A	N/A	N/A	7.29%	

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	352,419	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	441,892	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	794,311	
Net Income		
Net Income	133,833	5
 Percent Return on Proprietary Capital	 16.85%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NO IMPORTANT CHANGES WERE MADE IN THE UTILITY FOR THE 1998 YEAR

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 11, 1999

Mr. Neil D. Hagmann, City Clerk Treasurer
Park Falls Municipal Water Utility
400 4th Avenue South
P.O. Box 146
Park Falls, WI 54552-0146

1998 Analytical Review DWCCA-4550-PJL

Dear Mr. Hagmann:

The Public Service Commission has completed their analytical review of your 1998 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. With the exception of the following paragraph, we found no items in our review. You may consider our review closed. Thank you for your efforts in preparing your 1998 annual report.

Your 1998 annual report was filed after the due date of April 1, 1999. Wis. Stat. § 196.07(1) require annual reports to be filed on or before April 1st. If a utility fails to file an annual report by the due date, the Commission may prepare the report from the utility records charging the utility all expenses in preparing the report, plus a penalty equal to 50% of the amount of the expenses. Please implement timetables for closing of your 1999 financial records and completion of the financial audit to enable timely filing of 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 review letters\Aug 11 1999 rev letters L 2.doc

cc: Mr. Daniel Racette

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	726,889	1
Total Sales of Water	726,889	
Other Operating Revenues		
Forfeited Discounts (470)	1,811	2
Miscellaneous Service Revenues (471)	252	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,468	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,531	
Total Operating Revenues	731,420	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	19,585	8
Pumping Expenses (620-625)	61,172	9
Water Treatment Expenses (630-635)	37,864	10
Transmission and Distribution Expenses (640-655)	54,594	11
Customer Accounts Expenses (901-904)	22,052	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	44,449	14
Total Operation and Maintenance Expenses	239,716	
Other Operating Expenses		
Depreciation Expense (403)	131,379	15
Amortization Expense (404-407)		16
Taxes (408)	50,309	17
Total Other Operating Expenses	181,688	
Total Operating Expenses	421,404	
NET OPERATING INCOME	310,016	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,085	47,728	206,238	4
Commercial	145	27,006	85,746	5
Industrial	18	142,962	270,541	6
Total Metered Sales to General Customers (461)	1,248	217,696	562,525	
Private Fire Protection Service (462)	10		11,035	7
Public Fire Protection Service (463)	1		142,498	8
Other Sales to Public Authorities (464)	17	5,558	10,831	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,276	223,254	726,889	

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)	142,498	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)	142,498	
Forfeited Discounts (470):		
Customer late payment charges	1,811	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,811	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	252	7
Total Miscellaneous Service Revenues (471)	252	
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	2,468	10
Other (specify): NONE		11
Total Other Water Revenues (474)	2,468	
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)	12,747	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	4,150	3
Maintenance of Water Source Plant (605)	2,688	4
Total Source of Supply Expenses	19,585	
 PUMPING EXPENSES		
Operation Labor (620)	12,747	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	38,681	7
Operation Supplies and Expenses (623)	3,797	8
Maintenance of Pumping Plant (625)	5,947	9
Total Pumping Expenses	61,172	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	12,747	10
Chemicals (631)	20,484	11
Operation Supplies and Expenses (632)	3,797	12
Maintenance of Water Treatment Plant (635)	836	13
Total Water Treatment Expenses	37,864	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	12,783	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,744	16
Maintenance of Mains (651)	6,341	17
Maintenance of Services (652)	15,164	18
Maintenance of Meters (653)	10,502	19
Maintenance of Hydrants (654)	4,035	20
Maintenance of Other Plant (655)	2,025	21
Total Transmission and Distribution Expenses	54,594	

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)	1,324	22
Accounting and Collecting Labor (902)	18,232	23
Supplies and Expenses (903)	2,496	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	22,052	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	2,076	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,396	30
Property Insurance (924)	7,545	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	22,962	33
Regulatory Commission Expenses (928)	1,847	34
Miscellaneous General Expenses (930)	1,150	35
Transportation Expenses (933)	2,473	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	44,449	
 Total Operation and Maintenance Expenses	 239,716	

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		41,994	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		41,994	
Social Security		7,635	3
PSC Remainder Assessment		680	4
Other (specify): NONE			5
Total tax expense		<u>50,309</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	1
County name			Price				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200076				3
County tax rate	mills		6.415745				4
Local tax rate	mills		9.252107				5
School tax rate	mills		7.202836				6
Voc. school tax rate	mills		1.808050				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.878814				10
Less: state credit	mills		1.532452				11
Net tax rate	mills		23.346362				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.252107				14
Combined School Tax Rate	mills		9.010886				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.262993				17
Total Tax Rate	mills		24.878814				18
Ratio of Local and School Tax to Total	dec.		0.734078				19
Total tax net of state credit	mills		23.346362				20
Net Local and School Tax Rate	mills		17.138054				21
Utility Plant, Jan. 1	\$	5,624,906	5,624,906				22
Materials & Supplies	\$	16,695	16,695				23
Subtotal	\$	5,641,601	5,641,601				24
Less: Plant Outside Limits	\$	3,672,398	3,672,398				25
Taxable Assets	\$	1,969,203	1,969,203				26
Assessment Ratio	dec.		0.998959				27
Assessed Value	\$	1,967,153	1,967,153				28
Net Local & School Rate	mills		17.138054				29
Tax Equiv. Computed for Current Year	\$	33,713	33,713				30
Tax Equivalent per 1994 PSC Report	\$	41,994					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	41,994					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)	34,266		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)	830,509		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	864,775	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	353,288		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	326,579		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	679,867	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	504,393		22
Water Treatment Equipment (332)	771,217		23
Total Water Treatment Plant	1,275,610	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	17,111		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)			34,266	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)			830,509	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	864,775	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			353,288	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			326,579	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	679,867	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			504,393	22
Water Treatment Equipment (332)			771,217	23
Total Water Treatment Plant	0	0	1,275,610	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			17,111	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)	603,408		26
Transmission and Distribution Mains (343)	1,673,549		27
Fire Mains (344)	0		28
Services (345)	170,030		29
Meters (346)	97,139	4,204	30
Hydrants (348)	121,511		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,682,748	4,204	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	15,019		34
Office Furniture and Equipment (391)	7,784	340	35
Computer Equipment (391.1)	8,135		36
Transportation Equipment (392)	30,363		37
Stores Equipment (393)	7,070	2,940	38
Tools, Shop and Garage Equipment (394)	1,691		39
Laboratory Equipment (395)	2,238		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	84,034		44
Other Tangible Property (399)	0		45
Total General Plant	156,334	3,280	
Total utility plant in service directly assignable	5,659,334	7,484	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,659,334	7,484	

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)			603,408 26
Transmission and Distribution Mains (343)			1,673,549 27
Fire Mains (344)			0 28
Services (345)			170,030 29
Meters (346)	455		100,888 30
Hydrants (348)			121,511 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	455	0	2,686,497
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			15,019 34
Office Furniture and Equipment (391)			8,124 35
Computer Equipment (391.1)			8,135 36
Transportation Equipment (392)			30,363 37
Stores Equipment (393)			10,010 38
Tools, Shop and Garage Equipment (394)			1,691 39
Laboratory Equipment (395)			2,238 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			84,034 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	159,614
Total utility plant in service directly assignable	455	0	5,666,363
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	455	0	5,666,363

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			17,285	17,285	1
February			15,420	15,420	2
March			16,815	16,815	3
April			17,250	17,250	4
May			21,305	21,305	5
June			23,085	23,085	6
July			30,160	30,160	7
August			31,645	31,645	8
September			21,160	21,160	9
October			17,065	17,065	10
November			15,735	15,735	11
December			16,195	16,195	12
Total for year	0	0	243,120	243,120	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				243,120	16
Less: Water sold				223,254	17
Losses and unaccounted for				19,866	18
Percent unaccounted for to the nearest whole percent (%)				8%	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				1,255	21
Date of maximum: 8/12/1998					22
Cause of maximum:					23
WATER LEAK					
Minimum gallons pumped by all methods in any one day during reporting year				170	24
Date of minimum: 11/16/1998					25
Total KWH used for pumping for the year				594,178	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	#4	86	24	518,000	Yes	1
WELL	#5	101	24	1,065,000	Yes	2
WELL	#6	104	24	576,000	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)	
Identification	#1	#2	#3	1
Location	WELL #4	WELL #5	WELL #5	2
Purpose	P	P	P	3
Destination	T	T	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1993	1993	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	740	700	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1993	1993	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	20	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	WELL #5	WELL #6	WELL #6	15
Purpose	P	P	P	16
Destination	D	T	D	17
Pump Manufacturer	GOULDS	AMERICAN TURBINE	AMERICAN TURBINE	18
Year Installed	1993	1994	1994	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	740	440	460	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	22 23
Year Installed	1993	1994	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	15	40	26

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	#7	#8		1
Location	WELL #6	WELL #4 AND WELL #5		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	AMERICAN TURBINE	ONAN		5
Year Installed	1994	1993		6
Type	VERTICAL TURBINE	OTHER		7
Actual Capacity (gpm)	460	900		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	ONAN		10
Year Installed	1994	1993		11
Type	ELECTRIC	DIESEL		12
Horsepower	40	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
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	NORTH TOWER	SOUTH TOWER	WEST TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1973	1994	1926	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	145	170	208	6
Total capacity in gallons	250,000	300,000	125,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760		1.5840	12
Is a corrosion control chemical used (yes, no)?	Y		Y	13
Is water fluoridated (yes, no)?	Y		Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	8,595	0	0	0	8,595	1
P	D	4.000	2,411	0	0	0	2,411	2
M	D	6.000	63,263	0	0	0	63,263	3
P	D	6.000	630	0	0	0	630	4
M	D	8.000	30,821	0	0	0	30,821	5
M	T	10.000	11,760	0	0	0	11,760	6
M	T	12.000	20,250	0	0	0	20,250	7
P	T	12.000	3,492	0	0	0	3,492	8
Total Within Municipality			141,222	0	0	0	141,222	
M	D	6.000	4,000	0	0	0	4,000	9
P	T	12.000	16,712	0	0	0	16,712	10
Total Outside of Municipality			20,712	0	0	0	20,712	
Total Utility			161,934	0	0	0	161,934	

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	1,248	0	0	0	1,248	30	1
L	0.750	28	0	0	0	28		2
M	1.250	3	0	0	0	3		3
M	1.500	9	0	0	0	9		4
M	2.000	29	0	0	0	29	1	5
M	3.000	3	0	0	0	3		6
M	4.000	2	0	0	0	2		7
Total Utility		1,322	0	0	0	1,322	31	

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	1,228	36	19	0	1,245	158	1
1.000	40	0	0	0	40	0	2
1.250	3	0	0	0	3	0	3
1.500	10	0	0	0	10	0	4
2.000	29	2	0	0	31	0	5
3.000	3	0	0	0	3	0	6
4.000	2	2	0	0	4	2	7
Total:	1,315	40	19	0	1,336	160	

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	1,091	101	1	7	0	45	1,245	1
1.000	2	31	5	2	0	0	40	2
1.250	0	3	0	0	0	0	3	3
1.500	0	7	2	0	0	1	10	4
2.000		17	5	6	0	3	31	5
3.000	1	1	1	0	0	0	3	6
4.000	0	2	0	0	0	2	4	7
Total:	1,094	162	14	15	0	51	1,336	

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	20	0	0	0	20	1
Within Municipality	162	0	0	0	162	2
Total Fire Hydrants	182	0	0	0	182	
Flushing Hydrants						
	1	0	0	0	1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	182
Number of distribution system valves end of year:	285
Number of distribution valves operated during year:	285

WATER OPERATING SECTION FOOTNOTES

NONE