



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FALL RIVER MUNICIPAL WATER UTILITY

Principal Office: 641 SOUTH MAIN STREET
FALL RIVER, WI 53932

For the Year Ended: DECEMBER 31, 1999

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: FALL RIVER MUNICIPAL WATER UTILITY

Utility Address: 641 SOUTH MAIN STREET
FALL RIVER, WI 53932

When was utility organized? 1/1/1940

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARIE ABEGGLEN

Title: ASSISTANT CLERK TREASURER

Office Address:

641 SOUTH MAIN STREET
P.O. BOX 37
FALL RIVER, WI 53932

Telephone: (920) 484 - 3525

Fax Number: (920) 484 - 6201

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: PETER VANDER WERFF

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WESTRA, TILLEMA & O'CONNOR, LLC
111 EAST MAIN STREET
WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: ROBERT NIEHOFF

Title: SUPERVISOR

Office Address:

641 SOUTH MAIN STREET
P.O. BOX 37
FALL RIVER, WI 53932

Telephone: (920) 484 - 3525

Fax Number: (920) 484 - 6201

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- RONALD ABEGGLEN, TRUSTEE
- CLAYTON BEAL, TRUSTEE
- BRIAN FRANK, TRUSTEE
- TIM GRETZINGER, TRUSTEE
- MICHAEL LUBENAU, PRESIDENT
- JUDY ROBBINS, TRUSTEE
- GERALD SCHULZE, TRUSTEE

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:

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)	112,980	95,956	1
Operating Expenses:			
Operation and Maintenance Expense (401)	48,748	42,992	2
Depreciation Expense (403)	19,627	16,014	3
Amortization Expense (404)	0	0	4
Taxes (408)	21,105	16,493	5
Total Operating Expenses	89,480	75,499	
Net Operating Income	23,500	20,457	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	23,500	20,457	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	8,747	7,082	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	8,747	7,082	
Total Income	32,247	27,539	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	32,247	27,539	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	15,940	16,680	13
Amortization of Debt Discount and Expense (428)	734	367	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	16,674	17,047	
Net Income	15,573	10,492	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	109,816	99,324	19
Balance Transferred from Income (433)	15,573	10,492	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	125,389	109,816	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CHECKBOOK, SAVINGS, LOCAL GOV'T INVESTMENT POOL	8,747	4
Total (Acct. 419):	8,747	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
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	112,980	0	0	0	112,980	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	112,980	0	0	0	112,980	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,170,522	990,639	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	182,204	165,130	2
Net Utility Plant	988,318	825,509	
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)	70,182	57,680	6
Special Funds (125)	349	342	7
Total Other Property and Investments	70,531	58,022	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,924	68,430	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,147	15,050	11
Other Accounts Receivable (143)	0	1,447	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	34,629	9,754	14
Materials and Supplies (150)	6,380	5,960	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	62,080	100,641	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,529	11,263	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	10,529	11,263	
Total Assets and Other Debits	1,131,458	995,435	

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)	10,903	10,903	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	125,389	109,816	23
Total Proprietary Capital	136,292	120,719	
LONG-TERM DEBT			
Bonds (221)	340,750	352,500	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	340,750	352,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	16,642	8,479	28
Payables to Municipality (233)	14,293	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	67,859	47,968	31
Interest Accrued (237)	2,716	2,799	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	101,510	59,246	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	552,906	462,970	38
Total Liabilities and Other Credits	1,131,458	995,435	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,170,522	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,170,522	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	182,204	0	0	0	9
Total Accumulated Provision	182,204	0	0	0	
Net Utility Plant	988,318	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	165,130				165,130	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,627				19,627	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	797				797	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,424	0	0	0	20,424	13
Debits during year						14
Book cost of plant retired	3,350				3,350	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,350	0	0	0	3,350	19
Balance End of Year	182,204	0	0	0	182,204	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.89%					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	6,380	5,960
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	6,380	5,960

**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)				
REVENUE BONDS	11,263	734	10,529	1
Total			<u><u>10,529</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	10,903	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>10,903</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)	
REVENUE BONDS	07/01/1998	05/01/2014	4.65%	340,750	1
Total Bonds (Account 221):				340,750	

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	47,968	1
Accruals:		
Charged water department expense	21,315	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	21,315	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	1,301	7
PSC Remainder Assessment	123	8
Other (explain):		
NONE	0	9
Total payments and other debits	1,424	
Balance end of year	67,859	

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)					
REVENUE BONDS	2,799	15,940	16,023	2,716	1
Subtotal	2,799	15,940	16,023	2,716	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	2,799	15,940	16,023	2,716	

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	462,970	0	0	0	0	462,970	1
Add credits during year:							
For Services	10,990					10,990	2
For Mains	62,665					62,665	3
Other (specify):							
FOR HYDRANTS	16,281					16,281	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	552,906	0	0	0	0	552,906	
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):		
STATE INVESTMENT POOL	70,182	2
Total (Acct. 124):	70,182	
Special Funds (125):		
REDEMPTION FUND	349	3
Total (Acct. 125):	349	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,147	5
Electric	0	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,147	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	34,629	12
Total (Acct. 145):	34,629	
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)	
Payables to Municipality (233):		
PAYABLE TO OTHER FUND	14,293	16
Total (Acct. 233):	14,293	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,080,580	0	0	0	1,080,580	1
Materials and Supplies	6,170	0	0	0	6,170	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	173,667	0	0	0	173,667	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	507,938	0	0	0	507,938	6
Other (specify):						
NONE					0	7
Average Net Rate Base	405,145	0	0	0	405,145	
Net Operating Income	23,500	0	0	0	23,500	8
Net Operating Income as a percent of Average Net Rate Base						
	5.80%	N/A	N/A	N/A	5.80%	

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	10,903	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	117,602	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	128,505	
Net Income		
Net Income	15,573	5
Percent Return on Proprietary Capital	12.12%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

NUMEROUS NEW PROJECTS/SUBDIVISIONS ADDED DURING THE YEAR.

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 - Contacts (Page iv)

June 19, 2000

Ms. Marie Abegglen, Assistant Clerk Treasurer
Fall River Municipal Water Utility
641 South Main Street
P.O. Box 37
Fall River, WI 53932-0037

1999 Analytical Review DWCCA-1930-PJL

Dear Ms. Abegglen:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

Our records indicate that the \$3,460 reported in Account 327, Hydraulic Pumping Equipment on page W-8 should actually be in Account 328, Other Pumping Equipment. Please confirm that you will make that adjustment in the utility's 2000 annual report or explain why that amount was moved from account 328 to account 327 in 1996.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@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:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\1930.doc

cc: Mr. Michael Lubenau, President

RESPONSE RECEIVED BY PHONE CALL FROM CLERK, MARIE ABEGGLAN ON 7/25/00.
They will adjust the 2000 report for the \$3,460 in a/c 327.
Review closed.
PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	111,687	1
Total Sales of Water	<u>111,687</u>	
Other Operating Revenues		
Forfeited Discounts (470)	83	2
Other Water Revenues (474)	1,210	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	<u>1,293</u>	
Total Operating Revenues	<u>112,980</u>	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	23,436	5
General Operating Expenses (680-690)	25,312	6
Total Operation and Maintenance Expenses	<u>48,748</u>	
Other Operating Expenses		
Depreciation Expense (403)	19,627	7
Amortization Expense (404)	0	8
Taxes (408)	21,105	9
Total Other Operating Expenses	<u>40,732</u>	
Total Operating Expenses	<u>89,480</u>	
NET OPERATING INCOME	<u><u>23,500</u></u>	

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	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	333	16,512	38,938	4
Commercial	37	9,560	11,926	5
Industrial	9	24,653	17,200	6
Total Metered Sales to General Customers (461)	379	50,725	68,064	
Private Fire Protection Service (462)	5		1,908	7
Public Fire Protection Service (463)	1		39,728	8
Other Sales to Public Authorities (464)	5	1,628	1,987	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	390	52,353	111,687	

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)	39,728	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)	39,728	
Forfeited Discounts (470):		
Customer late payment charges	83	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	83	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	598	7
Other (specify): TURN ON CHARGES	612	8
Total Other Water Revenues (474)	1,210	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	9,032	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	4,775	3
Chemicals (630)	633	4
Supplies and Expenses (640)	2,752	5
Repairs of Water Plant (650)	1,744	6
Transportation Expenses (660)	4,500	7
Total Plant Operation and Maintenance Expenses	23,436	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,033	8
Office Supplies and Expenses (681)	5,458	9
Outside Services Employed (682)	5,576	10
Insurance Expense (684)	620	11
Employees Pensions and Benefits (686)	4,909	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	716	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	25,312	
 Total Operation and Maintenance Expenses	 48,748	

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		19,891	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		210	2
Net property tax equivalent		19,681	
Social Security		1,301	3
PSC Remainder Assessment		123	4
Other (specify): NONE		0	5
Total tax expense		21,105	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208000				3
County tax rate	mills		4.168000				4
Local tax rate	mills		5.227000				5
School tax rate	mills		15.458000				6
Voc. school tax rate	mills		1.540000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.601000				10
Less: state credit	mills		1.730000				11
Net tax rate	mills		24.871000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.227000				14
Combined School Tax Rate	mills		16.998000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.225000				17
Total Tax Rate	mills		26.601000				18
Ratio of Local and School Tax to Total	dec.		0.835495				19
Total tax net of state credit	mills		24.871000				20
Net Local and School Tax Rate	mills		20.779594				21
Utility Plant, Jan. 1	\$	990,639	990,639				22
Materials & Supplies	\$	5,960	5,960				23
Subtotal	\$	996,599	996,599				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	996,599	996,599				26
Assessment Ratio	dec.		0.960500				27
Assessed Value	\$	957,233	957,233				28
Net Local & School Rate	mills		20.779594				29
Tax Equiv. Computed for Current Year	\$	19,891	19,891				30
Tax Equivalent per 1994 PSC Report	\$	7,544					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	19,891					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,151	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	6,012	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	7,163	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	12,032	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	33,845	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	3,460	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	49,337	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	854	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	854	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	4,564	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	1,151	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	6,012	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	7,163	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	12,032	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	33,845	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	3,460	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	49,337	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	854	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	854	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	4,564	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	308,148	0	26
Transmission and Distribution Mains (343)	434,400	150,628	27
Fire Mains (344)	0	0	28
Services (345)	77,924	10,990	29
Meters (346)	20,993	3,905	30
Hydrants (348)	78,269	17,710	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	924,298	183,233	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	8,987	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	8,987	0	
Total utility plant in service directly assignable	990,639	183,233	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	990,639	183,233	

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)	0	0	308,148 26
Transmission and Distribution Mains (343)	0	0	585,028 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	88,914 29
Meters (346)	350	0	24,548 30
Hydrants (348)	3,000	0	92,979 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	3,350	0	1,104,181
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	0 35
Computer Equipment (372.1)	0	0	0 36
Transportation Equipment (373)	0	0	0 37
Other General Equipment (379)	0	0	8,987 38
Other Tangible Property (390)	0	0	0 39
Total General Plant	0	0	8,987
Total utility plant in service directly assignable	3,350	0	1,170,522
Common Utility Plant Allocated to Water Department	0	0	0 40
Total utility plant in service	3,350	0	1,170,522

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			4,735	4,735	1
February			4,046	4,046	2
March			5,246	5,246	3
April			5,168	5,168	4
May			5,480	5,480	5
June			5,590	5,590	6
July			6,091	6,091	7
August			6,044	6,044	8
September			4,371	4,371	9
October			3,860	3,860	10
November			3,992	3,992	11
December			4,194	4,194	12
Total for year	0	0	58,817	58,817	
Less: Measured or estimated water used in main flushing and water treatment during year				364	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				58,453	16
Less: Water sold				52,353	17
Losses and unaccounted for				6,100	18
Percent unaccounted for to the nearest whole percent (%)				10%	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				285	21
Date of maximum: 9/9/1999					22
Cause of maximum:					23
FALL RIVER FOUNDRY FIRE					
Minimum gallons pumped by all methods in any one day during reporting year				18	24
Date of minimum: 6/21/1999					25
Total KWH used for pumping for the year				53,150	26
If water is purchased: Vendor Name: NA					27
Point of Delivery: NA					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 1- KANE ST.	1	100	8	288,000	Yes	1
WELL 2 - 641 S. MAIN	2	300	10	432,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
WELL 1 KANE STREET	1	1	240	6	1
WELL 2	2	1	255	6	2

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	KANE STREET	SOUTH MAIN STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1940	1967	6
Type	OTHER	OTHER	7
Actual Capacity (gpm)	200	300	8
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	9
Year Installed	1940	1967	10
Type	OTHER	OTHER	11
Horsepower	1	1	12

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

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	PRARIE STREET 1	QUALITY COURT 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1940	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	180	162	6
Total capacity in gallons	50,000	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)	OTHER	OTHER	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.)	0.2880	0.4320	12
Is a corrosion control chemical used (yes, no)?	N	N	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	6.000	20,366	0	0	0	20,366	1
M	D	8.000	9,878	5,101	0	0	14,979	2
M	T	8.000	5,342	0	0	0	5,342	3
M	D	10.000	100	0	0	0	100	4
M	D	12.000	60	0	0	0	60	5
Total Within Municipality			35,746	5,101	0	0	40,847	
Total Utility			35,746	5,101	0	0	40,847	

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	372	25	0	0	397	12	1
M	1.250	1	0	0	0	1		2
M	1.500	3	0	0	0	3		3
M	2.000	5	0	0	0	5		4
M	3.000	1	0	0	0	1		5
M	4.000	8	0	0	0	8		6
M	6.000	3	0	0	0	3		7
M	8.000	2	0	0	0	2		8
Total Utility		395	25	0	0	420	12	

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)	
0.625	356	34	6	0	384	30	1
1.000	6	1	0	0	7	1	2
1.250	1	0	0	0	1	0	3
1.500	4	1	0	0	5	1	4
2.000	10	0	1	0	9	2	5
3.000	2	2	1	0	3	2	6
4.000	1	0	0	0	1	0	7
Total:	380	38	8	0	410	36	

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	334	26	3	2	0	19	384	1
1.000	0	4	2	1	0	0	7	2
1.250	0	1	0	0	0	0	1	3
1.500	1	2	0	2	0	0	5	4
2.000	0	6	2	0	0	1	9	5
3.000	0	0	1	2	0	0	3	6
4.000	0	0	1	0	0	0	1	7
Total:	335	39	9	7	0	20	410	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	71	14	3	0	82	2
Total Fire Hydrants	71	14	3	0	82	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	58
Number of distribution system valves end of year:	123
Number of distribution valves operated during year:	82

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

FUNDS FOR PURCHASE OF WATER MAINS ORIGINATED FROM 1998 BOND PROCEEDS AND
THIRD PARTY DEVELOPERS.

Water Services (Page W-16)

FUNDS FOR PURCHASE OF WATER SERVICES ORIGINATED FROM 1998 BOND PROCEEDS AND
THIRD PARTY DEVELOPERS.
