



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, 1997

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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: SANDRA DYKSTRA
Title: 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:

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: MILLER BRUSSEL EBBEN & GLAESKE

Title:

Office Address: MILLER BRUSSEL EBBEN & GLAESKE

119 WEST CONANT STREET
P.O. BOX 585
PORTAGE, WI 53901

Telephone:

Fax Number:

E-mail Address:

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

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

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: UTILITY COMMITTEE

Names of members of utility commission/committee:

- RONALD ABEGGLEN, TRUSTEE
 - CLAYTON BEAL, TRUSTEE
 - TIM GRETZINGER, TRUSTEE
 - CLARENCE HODGKINS, 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:

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)	89,137	96,916	1
Operating Expenses:			
Operation and Maintenance Expense (401)	44,766	36,635	2
Depreciation Expense (403)	17,481	11,466	3
Amortization Expense (404)	0		4
Taxes (408)	15,125	13,244	5
Total Operating Expenses	77,372	61,345	
Net Operating Income	11,765	35,571	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	11,765	35,571	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	2,471	1,221	9
Miscellaneous Nonoperating Income (421)	492		10
Total Other Income	2,963	1,221	
Total Income	14,728	36,792	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	14,728	36,792	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,309	15,250	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	14,309	15,250	
Net Income	419	21,542	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	98,905	77,363	19
Balance Transferred from Income (433)	419	21,542	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	99,324	98,905	

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):		
CK BK SAVINGS LOCAL INVEST POOL & SAVINGS ACCOUNT	2,471	4
Total (Acct. 419):	2,471	
Miscellaneous Nonoperating Income (421):		
NONE	492	5
Total (Acct. 421):	492	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	89,137	0	0	0	89,137	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	89,137	0	0	0	89,137	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	777,741	748,804	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	148,519	131,038	2
Net Utility Plant	629,222	617,766	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	54,409	24,793	6
Special Funds (125)	336	328	7
Total Other Property and Investments	54,745	25,121	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,528	29,892	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	15,508	15,647	11
Other Accounts Receivable (143)	4,618		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,549	10,524	14
Materials and Supplies (150)	3,264	2,853	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	35,467	58,916	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	719,434	701,803	

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)	3,826	3,826	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	99,324	98,905	23
Total Proprietary Capital	103,150	102,731	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	265,699	275,034	26
Total Long-Term Debt	265,699	275,034	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	8,479	10,847	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	47,968	47,968	31
Interest Accrued (237)	11,651	12,060	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	68,098	70,875	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	282,038	253,162	38
Total Liabilities and Other Credits	718,985	701,802	

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)	777,741	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	777,741	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	148,519	0	0	0	9
Total Accumulated Provision	148,519	0	0	0	
Net Utility Plant	629,222	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	131,038				131,038	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,481				17,481	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,481	0	0	0	17,481	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	148,519	0	0	0	148,519	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):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<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	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,264	2,853
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	3,264	2,853

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,826	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>3,826</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	03/15/1994	03/15/2014	5.00%	265,699	1
Total for Account 224				265,699	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	47,968	1
Accruals:		
Charged water department expense	13,888	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>13,888</u>	
Taxes paid during year:		
County, state and local taxes	11,725	6
Social Security taxes	2,036	7
PSC Remainder Assessment	127	8
Other (explain):		
NONE		9
Total payments and other debits	<u>13,888</u>	
Balance end of year	<u><u>47,968</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)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
ST TRUST FUND	12,060	14,309	14,718	11,651	3
Subtotal	12,060	14,309	14,718	11,651	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	12,060	14,309	14,718	11,651	

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	253,162					253,162	1
Add credits during year:							
For Services	10,686					10,686	2
For Mains	4,475					4,475	3
Other (specify):							
Pumping Equipment	13,726					13,726	4
Deduct charges (specify):							
NONE	11					11	5
Balance End of Year	282,038	0	0	0	0	282,038	
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	54,409	2
Total (Acct. 124):	54,409	
Special Funds (125):		
REDEMPTION FUND	336	3
Total (Acct. 125):	336	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,508	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,508	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE	4,618	11
Total (Acct. 143):	4,618	
Receivables from Municipality (145):		
BLANK	1,549	12
Total (Acct. 145):	1,549	
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

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	763,272	0	0	0	763,272	1
Materials and Supplies	3,058	0	0	0	3,058	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	139,778	0	0	0	139,778	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	267,600	0	0	0	267,600	6
Other (specify):					0	7
Average Net Rate Base	358,952	0	0	0	358,952	
Net Operating Income	11,765	0	0	0	11,765	8
Net Operating Income as a percent of Average Net Rate Base	3.28%	N/A	N/A	N/A	3.28%	

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	3,826	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	99,114	3
Other (Specify):		4
Total Average Proprietary Capital	102,940	
Net Income		
Net Income	419	5
Percent Return on Proprietary Capital	0.41%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

106 FEET OF WATER MAIN WAS ADDED FOR VITA PLUS ALSO ON EHYDRANT

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

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

October 28, 1998

Ms. Sandra Dykstra, Clerk-Treasurer
Fall River Municipal Water Utility
P.O. Box 37
Fall River, WI 53932-0037

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-1930-JPL

Dear Ms. Dykstra:

Page F-7, line 22, indicates that a composite depreciation rate of 1.89 percent was used, which agrees with the revised composite rate authorized in paragraph no. 3 of our letter dated September 16, 1996, with regard to analytical review of the 1995 annual report. However, the \$17,481 of depreciation expense reported on page F-7, line 4, results in a composite rate of approximately 2.29 percent on average depreciable plant investment of \$762,122. Please provide this office with your computation of the \$17,481 reported as depreciation expense. If you have any questions, please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\fall river.doc

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

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

4/20/98

PJL

May 13, 1998

Ms. Sandra Dykstra, Clerk
Fall River Municipal Water Utility
P.O. Box 37
Fall River, WI 53932-0037

Re: 1997 Analytical Review DWCCA-1930-PJL

Dear Ms. Dykstra:

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

1. In Item 3 of your letter of September 15, 1997, you indicated that you would adjust Account 345, Services, in the 1997 annual report. We do not see that adjustment in the report. Please explain.
2. In Item 7 of your letter of September 15, 1997, you indicated that you would adjust Account 346, Meters, for \$109.30 in the 1997 annual report. It does not appear that the adjustment was made to our copy of the report. Please explain.
3. During our review of the Income Statement on page F-1, we noted that the amount you reported for interest on long term debt for this year in column (b) of line 13 was the interest paid during the year from column (d) of the Interest Accrued Schedule on page F-15. The amount carried to line 13 of the income statement should be the \$14,309 of interest accrued during the year from column (c) of the Interest Accrued Statement. Please provide all related annual report corrections.
4. As directed in Headnote 3 of the Water Services Schedule on page W-15, please explain how the services reported as added during the year in column (d) were financed. Please also explain why there are no additions during the year reported for those services in column (c) of line 29 of the Water Utility Plant In Service Schedule on page W-8.

FINANCIAL SECTION FOOTNOTES

5. As directed in Headnote 5 of the Water Mains Schedule on page W-14, please explain how the mains reported as added during the year in column (e) were financed.

6. Enclosed please find a copy of our calculation of the property tax equivalent. Unless you disagree with our calculation, please provide the resulting changes to the report including corrected copies of the Taxes Schedule on page W-6, the Income Statement and the Balance Sheet.

7. Please provide the data for columns (b) and (c) of lines 13, 16, 18, and 20 of the Reservoirs, Standpipes & Water Treatment Schedule on page W-13.

8. During our review of the Meters Schedule on page W-16, we noted that, as instructed in Headnote 4, the total for column (f) does not equal the total for column (o). Please provide a corrected copy of page W-16.

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

Page
Lines
column
Reported As
Should Be

- F-2 13 & total b Blank 492
- W-8, Copy 1 19 b 2,460 3,460
- W-8, Copy 2 Total Tran. & Dist. Plant c 3,015 7,490
- W-10 17 e Blank 54,049
- W-10 18 e 1,132 1,162
- W-12 3 a & b Blank P
- W-12 4 a & b Blank D
- W-14 1-8 a M
- W-14 2 d & h 19,406 20,366*
- W-14 4 d 310 3,546*
- W-14 4 h 416 3652*
- W-14 6 & 8 Blank*
- W-15 1-11 a DI or CI M**
- W-15 1 c & g 2 3**
- W-15 4 c & g 2 5**
- W-15 7 & 11 Blank**

*To combine like material, function & diameter
**To combine like material & diameter

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

Sincerely,

FINANCIAL SECTION FOOTNOTES

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

Enclosure

PJL:W:\COMPL\LEEGE\1930 ar/ssa

Received response from utility on 6/12/98. The letter did not provide changes to all schedules. I called Sandra Dykstra on 9/9/98 and asked her to fax a copy of all corrected schedules, she asked for a few days in which to respond.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	88,810	1
Total Sales of Water	88,810	
Other Operating Revenues		
Forfeited Discounts (470)	95	2
Other Water Revenues (474)	232	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	327	
Total Operating Revenues	89,137	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	26,491	5
General Operating Expenses (680-690)	18,275	6
Total Operation and Maintenance Expenses	44,766	
Other Operating Expenses		
Depreciation Expense (403)	17,481	7
Amortization Expense (404)		8
Taxes (408)	15,125	9
Total Other Operating Expenses	32,606	
Total Operating Expenses	77,372	
NET OPERATING INCOME	11,765	

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	275	16,158	30,940	4
Commercial	35	10,454	8,446	5
Industrial	6	25,286	16,056	6
Total Metered Sales to General Customers (461)	316	51,898	55,442	
Private Fire Protection Service (462)	3		872	7
Public Fire Protection Service (463)	1		30,466	8
Other Sales to Public Authorities (464)	4	2,151	2,030	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	324	54,049	88,810	

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)	30,466	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):		
PUBLIC FIRE PROTECTION SERVICE IS ADDED TO THE TAX ROLL		4
Total Public Fire Protection Service (463)	30,466	
Forfeited Discounts (470):		
Customer late payment charges	95	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	95	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
TURN ON CHARGES	232	8
Total Other Water Revenues (474)	232	
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)	9,742	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,144	3
Chemicals (630)	423	4
Supplies and Expenses (640)	2,625	5
Repairs of Water Plant (650)	5,133	6
Transportation Expenses (660)	4,424	7
Total Plant Operation and Maintenance Expenses	26,491	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,549	8
Office Supplies and Expenses (681)	4,533	9
Outside Services Employed (682)	1,378	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	4,600	12
Regulatory Commission Expenses (688)	127	13
Miscellaneous General Expenses (689)	88	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	18,275	
Total Operation and Maintenance Expenses	44,766	

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		12,962	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		12,962	
Social Security		2,036	3
PSC Remainder Assessment		127	4
Other (specify): NONE			5
Total tax expense		<u>15,125</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.281000				3
County tax rate	mills		5.347000				4
Local tax rate	mills		7.040000				5
School tax rate	mills		19.350000				6
Voc. school tax rate	mills		2.087000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		34.105000				10
Less: state credit	mills		2.603000				11
Net tax rate	mills		31.502000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.040000				14
Combined School Tax Rate	mills		21.437000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		28.477000				17
Total Tax Rate	mills		34.105000				18
Ratio of Local and School Tax to Total	dec.		0.834980				19
Total tax net of state credit	mills		31.502000				20
Net Local and School Tax Rate	mills		26.303547				21
Utility Plant, Jan. 1	\$	693,289	693,289				22
Materials & Supplies	\$	2,853	2,853				23
Subtotal	\$	696,142	696,142				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	696,142	696,142				26
Assessment Ratio	dec.		0.707856				27
Assessed Value	\$	492,768	492,768				28
Net Local & School Rate	mills		26.303547				29
Tax Equiv. Computed for Current Year	\$	12,962	12,962				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)	\$	12,962					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,151		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	6,012		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>7,163</u>	<u>0</u>	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	12,032		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	20,119		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)	3,460		19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>35,611</u>	<u>0</u>	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	854		22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>854</u>	<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)	2,401		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)			1,151	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)			6,012	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	7,163	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			12,032	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		13,726	33,845	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			3,460	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	13,726	49,337	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			854	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	854	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			2,401	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		26
Transmission and Distribution Mains (343)	275,758	4,475	27
Fire Mains (344)			28
Services (345)	53,316	10,686	29
Meters (346)	17,955	1,915	30
Hydrants (348)	38,851	1,100	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	696,429	18,176	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)	8,747	240	38
Other Tangible Property (390)			39
Total General Plant	8,747	240	
Total utility plant in service directly assignable	748,804	18,416	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	748,804	18,416	

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)			308,148 26
Transmission and Distribution Mains (343)			280,233 27
Fire Mains (344)			0 28
Services (345)	2,146		61,856 29
Meters (346)		(1,059)	18,811 30
Hydrants (348)			39,951 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,146	(1,059)	711,400
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			8,987 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	8,987
Total utility plant in service directly assignable	2,146	12,667	777,741
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,146	12,667	777,741

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			4,745	4,745	1
February			3,708	3,708	2
March			4,170	4,170	3
April			4,289	4,289	4
May			4,770	4,770	5
June			5,011	5,011	6
July			5,017	5,017	7
August			5,289	5,289	8
September			4,679	4,679	9
October			4,920	4,920	10
November			4,268	4,268	11
December			4,495	4,495	12
Total for year	0	0	55,361	55,361	
Less: Measured or estimated water used in main flushing and water treatment during year				25	13
Less: Other utility use				125	14
Other utility use explanation:					15
BROKEN WATERMAIN STREET SWEEPING					
Water pumped into distribution system				55,211	16
Less: Water sold				54,049	17
Losses and unaccounted for				1,162	18
Percent unaccounted for to the nearest whole percent (%)				2%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				375,000	21
Date of maximum: 11/14/1997					22
Cause of maximum:					23
BROKEN WATER MAIN					
Minimum gallons pumped by all methods in any one day during reporting year				72,000	24
Date of minimum: 3/16/1997					25
Total KWH used for pumping for the year				44,877	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 1	1	100	8	288,000	Yes	1
WELL 2	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
			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	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				20,366
M	D	8.000	3,546	106			3,652
M	T	8.000	5,342				5,342
M	D	12.000	60				60
Total Within Municipality			29,314	106	0	0	29,420
Total Utility			29,314	106	0	0	29,420

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	287	19			306	12	1
M	1.250	1				1		2
M	1.500	1				1		3
M	2.000	5				5		4
M	3.000	1				1		5
M	4.000	8				8		6
M	6.000	3				3		7
M	8.000	2				2		8
Total Utility		308	19	0	0	327	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	307	10		8	325	14	1
1.000	4	1			5		2
1.250	2				2		3
1.500	4				4		4
2.000	6	1			7	1	5
3.000	2				2		6
4.000	1				1		7
Total:	326	12	0	8	346	15	

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	290	22	2	1		10	325	1
1.000		3	1	1			5	2
1.250		2					2	3
1.500		2		2			4	4
2.000		5	2				7	5
3.000			1	1			2	6
4.000			1				1	7
Total:	290	34	7	5	0	10	346	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	57	1			58	2
Total Fire Hydrants	57	1	0	0	58	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	57
Number of distribution system valves end of year:	76
Number of distribution valves operated during year:	62

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

Depreciation rate at 1.89%

Depreciation expense for 1995 s/h/b \$12,992.82, reported at \$11,283.65

Depreciation expense for 1996 s/h/b \$13,054.00, reported at \$11,465.73

1997 depreciation expense \$14,183.46

1995 additional depreciation expense \$1,709.17

1996 additional depreciation expense \$1,588.74

1997 depreciation expense \$14,183.46

Total depreciation expense \$17,481.37

Water Utility Plant in Service (Page W-08)\$13,726 adjustment to account 325 is related to the overhaul of pumps.

Water Mains (Page W-15)New mains were paid for by the subdivider.

Water Services (Page W-16)New services were provided and paid for by the subdividers.
