



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PIGEON FALLS MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 335
PIGEON FALLS, WI 54760

For the Year Ended: DECEMBER 31, 1998

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PIGEON FALLS MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 335
PIGEON FALLS, WI 54760

When was utility organized? 10/27/1974

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS BONNIE GUSE

Title: CLERK-TREASURER

Office Address:

P.O. BOX 335
PIGEON FALLS, WI 54760

Telephone: (715) 983 - 2214

Fax Number:

E-mail Address:

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

Name: MR WILLIAM C. SMEDBERG

Title: ACCOUNTANT

Office Address: SMEDBERG BUSINESS SERVICES INC.

36020 MAIN STREET
P.O. BOX 126
WHITEHALL, WI 54773-0126

Telephone: (715) 538 - 2011

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: MR WILLIAM C. SMEDBERG

Title: ACCOUNTANT

Office Address: SMEDBERG BUSINESS SERVICES INC.

36020 MAIN STREET
P.O. BOX 126
WHITEHALL, WI 54773-0126

Telephone: (715) 538 - 2011

Fax Number:

E-mail Address:

Date of most recent audit report: 4/27/1999

Period covered by most recent audit: JANUARY 1 TO DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ARDELL THORSON

Title: SUPERINTENDENT

Office Address:

PIGEON FALLS, WI 54760

Telephone: (715) 983 - 2214

Fax Number:

E-mail Address:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR GEORGE EVERSON, TRUSTEE
- MR DALE HANGARTNER, TRUSTEE
- MR KERMIT HANVOLD, PRESIDENT
- MR IVAN SEMINGSON, TRUSTEE
- MR ARDELL THORSON, SUPERINTENDENT

Is sewer service rendered by the utility? YES

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)	37,065	35,785	1
Operating Expenses:			
Operation and Maintenance Expense (401)	9,101	17,206	2
Depreciation Expense (403)	7,252	7,218	3
Amortization Expense (404)	0	0	4
Taxes (408)	52	45	5
Total Operating Expenses	16,405	24,469	
Net Operating Income	20,660	11,316	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	20,660	11,316	
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)	7,663	5,088	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	7,663	5,088	
Total Income	28,323	16,404	
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	28,323	16,404	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,000	9,300	13
Amortization of Debt Discount and Expense (428)	53	53	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	9,053	9,353	
Net Income	19,270	7,051	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(24,386)	(31,437)	19
Balance Transferred from Income (433)	19,270	7,051	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)	(5,116)	(24,386)	

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):		
INTEREST EARNED ON TEMPORARY INVESTMENTS	1,709	4
INTEREST EARNED ON SPECIAL INVESTMENTS	5,954	5
Total (Acct. 419):	7,663	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs 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	37,065	0	0	0	37,065	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	37,065	0	0	0	37,065	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	502,798	501,666	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	210,552	203,300	2
Net Utility Plant	292,246	298,366	
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)	356	356	6
Special Funds (125)	83,133	77,180	7
Total Other Property and Investments	83,489	77,536	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	6,208	6,288	8
Temporary Cash Investments (132)	21,508	19,798	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	6,072	5,754	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	35,923	23,494	14
Materials and Supplies (150)	1,375	1,375	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	71,086	56,709	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,561	1,614	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	1,561	1,614	
Total Assets and Other Debits	448,382	434,225	

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)	12,778	12,778	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(5,116)	(24,386)	23
Total Proprietary Capital	7,662	(11,608)	
LONG-TERM DEBT			
Bonds (221)	176,000	182,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	176,000	182,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	290	303	28
Payables to Municipality (233)	12,080	11,680	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,933	3,033	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	15,303	15,016	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	249,417	248,817	38
Total Liabilities and Other Credits	448,382	434,225	

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)	502,798	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	502,798	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	210,552	0	0	0	9
Total Accumulated Provision	210,552	0	0	0	
Net Utility Plant	292,246	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	203,300				203,300	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	7,252				7,252	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	7,252	0	0	0	7,252	13
Debits during year						14
Book cost of plant retired	0				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	210,552	0	0	0	210,552	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	1,375	1,375
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	1,375	1,375

**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)				
MORTGAGE REVENUE BONDS	1,614	53	1,561	1
Total			<u><u>1,561</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	12,778	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>12,778</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)	
WATER SYSTEM MORTGAGE REVENUE BONI	09/01/1975	02/01/2015	5.00%	176,000	1
Total Bonds (Account 221):				176,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	52	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>52</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment	52	8
Other (explain):		
NONE		9
Total payments and other debits	<u>52</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER SYSTEM MORTGAGE REVENUE BONDS	3,033	9,000	9,100	2,933	1
Subtotal	3,033	9,000	9,100	2,933	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,033	9,000	9,100	2,933	

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	248,817	0	0	0	0	248,817	1
Add credits during year:							
For Services	600					600	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	249,417	0	0	0	0	249,417	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	191,013					191,013	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	356	2
Total (Acct. 124):	356	
Special Funds (125):		
MORTGAGE REVENUE BOND REDEMPTION	39,684	3
WATER UTILITY DEPRECIATION FUND	43,449	4
Total (Acct. 125):	83,133	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,072	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	6,072	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TEMPORARY LOAN	35,923	13
Total (Acct. 145):	35,923	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
TEMPORARY LOAN	12,080	17
Total (Acct. 233):	12,080	
Other Deferred Credits (253):		
NONE		18
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	502,232	0	0	0	502,232	1
Materials and Supplies	1,375	0	0	0	1,375	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	206,926	0	0	0	206,926	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	249,117	0	0	0	249,117	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	47,564	0	0	0	47,564	
Net Operating Income	20,660	0	0	0	20,660	8
Net Operating Income as a percent of Average Net Rate Base						
	43.44%	N/A	N/A	N/A	43.44%	

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	12,778	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(14,751)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	(1,973)	
Net Income		
Net Income	19,270	5
 Percent Return on Proprietary Capital	 N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

2 NEW HOOKUPS

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Response to review letter received 9/28/99,

#1, will attempt to avoid this problem in the future.

#2, response provided.

#3, response was: "The depreciation adjustments will be recorded during 1999, and the correct depreciation rates will be implemented."

#4, response was: "The new services added during the year were recorded as a \$600 debit to "Services" and a credit for \$600 was recorded in the "contributions in aid of construction" account." (correct per CZ-1)

#5, "The repairs decreased because in 1997 there was a \$6,108 repair to the booster pump that was not repeated in 1998."

Review closed.

PJL

Signature Page (Page ii)

F-22 NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 28, 1999

Mrs. Bonnie Guse, Clerk Treasurer
Pigeon Falls Municipal Water Utility
P.O. Box 335
Pigeon Falls, WI 54760-0335

1998 Analytical Review DWCCA-4650-PJL

Dear Mrs. Guse:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 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. Your 1998 annual report was filed after the due date of April 1, 1999. Wis. Stat. § 196.07(1) require annual reports to be filed on or before April 1st. If a utility fails to file an annual report by the due date, the PSC may prepare the report from the utility records charging the utility all expenses in preparing the report, plus a penalty equal to 50% of the amount of the expenses. Please implement time tables for closing of your 1999 financial records and completion of the financial audit to enable timely filing of your 1999 annual report.
2. As of today's date our office has not received a response to our letter of November 30, 1998, concerning our review of the utility's 1997 annual report. Please provide your response at this time.
3. The Commission adopted benchmark depreciation ranges during 1996, with the effective date of January 1, 1997. By letter dated November 21, 1996, with regard to analytical review of the 1995 annual report, your utility was provided with a schedule of depreciation rates for computing depreciator expense on each of the water utility plant accounts. A copy of these depreciation rates is on the enclosed Schedule 2. It appears that your utility did not use the authorized depreciation rates during 1997 and 1998, as indicated below.

For 1997, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$10,398, whereas only \$7,218 is reported on page F-7, line 4. The under accrual is \$3,180.

For 1998, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$10,447, whereas only \$7,252 is reported on page F-7, line 4. The under accrual is \$3,195.

FINANCIAL SECTION FOOTNOTES

Because these depreciation rates were used in the last rate case in docket 4650-WR-100, it is necessary that these under accruals be recorded as an adjusting journal entry during 1999. Please provide this office with the date that the adjusting journal entry on the enclosed Schedule 1 is made in your records, and confirm that the depreciation rates on the enclosed Schedule 2 will be used beginning in 1999.

4. As directed in item number 2 of the headnotes of the Water Services schedule on page W-16, please explain how the services reported as added during the year were financed.

5. As directed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please explain the reason for any significant expense variations.

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,

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

PJL:tlk:w:\compl\analytical review letters\July 28 1999 rev letters L.doc

Enclosure

cc: Mr. Kermit Hanvold, President

Response received 9/28/99, see next page.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 14, 1999

Mrs. Bonnie Guse, Clerk Treasurer
Pigeon Falls Municipal Water Utility
P.O. Box 335
Pigeon Falls, WI 54760-0335

Re: 1998 Analytical Review DWCCA-4650-PJL

Dear Mrs. Guse:

The analytical review letter you received from the Public Service Commission (PSC), dated July 28, 1999, required a response within 30 days. As of today's date, we have not received a response to this letter. A copy of the letter is enclosed.

Please respond to this letter immediately. Failure to respond to an analytical review letter is in violation of Wisconsin Statutes § 196.07. If a response is not received by September 28, 1999, PSC staff will schedule a visit at your utility. The cost of this visit will be assessed to your utility.

If you have questions prior to preparing your response, please feel free to contact Peter Leege at (608) 267-9198.

Sincerely,

Clarence E. Mouglin
Compliance Program Manager
Division of Water, Compliance, and Consumer Affairs

CEM:tlk:w:\compl\1998 AR response letters\4650 no response

Enclosure

cc: Mr. Kermit Hanvold, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	35,992	1
Total Sales of Water	35,992	
Other Operating Revenues		
Forfeited Discounts (470)	81	2
Other Water Revenues (474)	992	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,073	
Total Operating Revenues	37,065	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	2,667	5
General Operating Expenses (680-690)	6,434	6
Total Operation and Maintenance Expenses	9,101	
Other Operating Expenses		
Depreciation Expense (403)	7,252	7
Amortization Expense (404)	0	8
Taxes (408)	52	9
Total Other Operating Expenses	7,304	
Total Operating Expenses	16,405	
NET OPERATING INCOME	20,660	

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	115	5,941	17,726	4
Commercial	23	1,908	4,338	5
Industrial	1	214	596	6
Total Metered Sales to General Customers (461)	139	8,063	22,660	
Private Fire Protection Service (462)	0			7
Public Fire Protection Service (463)	1		11,864	8
Other Sales to Public Authorities (464)	5	278	1,468	9
Sales to Irrigation Customers (465)	0		0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0		0	12
Total Sales of Water	145	8,341	35,992	

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)	11,864	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)	11,864	
Forfeited Discounts (470):		
Customer late payment charges	81	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	81	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
SALE FOR CONSTRUCTION	392	8
2 - 1998 HOOKUPS	600	9
Total Other Water Revenues (474)	992	
Amortization of Construction Grants (475):		
NONE		10
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)		1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,040	3
Chemicals (630)	542	4
Supplies and Expenses (640)	0	5
Repairs of Water Plant (650)	85	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	2,667	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,399	8
Office Supplies and Expenses (681)	147	9
Outside Services Employed (682)	1,393	10
Insurance Expense (684)	495	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	6,434	
Total Operation and Maintenance Expenses	9,101	

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		0 1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2
Net property tax equivalent		0
Social Security		3
PSC Remainder Assessment		52 4
Other (specify): NONE		5
Total tax expense		<u>52</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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250994				3
County tax rate	mills		7.786963				4
Local tax rate	mills		5.490842				5
School tax rate	mills		15.397750				6
Voc. school tax rate	mills		2.612876				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.539425				10
Less: state credit	mills		2.671300				11
Net tax rate	mills		28.868125				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.490842				14
Combined School Tax Rate	mills		18.010626				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.501468				17
Total Tax Rate	mills		31.539425				18
Ratio of Local and School Tax to Total	dec.		0.745146				19
Total tax net of state credit	mills		28.868125				20
Net Local and School Tax Rate	mills		21.510960				21
Utility Plant, Jan. 1	\$	501,666	501,666				22
Materials & Supplies	\$	1,375	1,375				23
Subtotal	\$	503,041	503,041				24
Less: Plant Outside Limits	\$	101,827	101,827				25
Taxable Assets	\$	401,214	401,214				26
Assessment Ratio	dec.		0.796441				27
Assessed Value	\$	319,543	319,543				28
Net Local & School Rate	mills		21.510960				29
Tax Equiv. Computed for Current Year	\$	6,874	6,874				30
Tax Equivalent per 1994 PSC Report	\$	10,388					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					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		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	316		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)	19,959		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	20,275	0	
PUMPING PLANT			
Land and Land Rights (320)	942		12
Structures and Improvements (321)	40,348		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	23,853		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	65,143	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	51,998		23
Total Water Treatment Plant	51,998	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,821		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			316 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)			19,959 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	20,275
PUMPING PLANT			
Land and Land Rights (320)			942 12
Structures and Improvements (321)			40,348 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			23,853 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	65,143
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			51,998 23
Total Water Treatment Plant	0	0	51,998
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			3,821 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	93,006		26
Transmission and Distribution Mains (343)	204,224		27
Fire Mains (344)	0		28
Services (345)	35,920	600	29
Meters (346)	10,665	532	30
Hydrants (348)	16,319		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	363,955	1,132	
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)	0		38
Other Tangible Property (390)	295		39
Total General Plant	295	0	
Total utility plant in service directly assignable	501,666	1,132	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	501,666	1,132	

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)			93,006 26
Transmission and Distribution Mains (343)			204,224 27
Fire Mains (344)			0 28
Services (345)			36,520 29
Meters (346)			11,197 30
Hydrants (348)			16,319 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	365,087
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)			0 38
Other Tangible Property (390)			295 39
Total General Plant	0	0	295
Total utility plant in service directly assignable	0	0	502,798
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	502,798

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			855	855	1
February			684	684	2
March			773	773	3
April			748	748	4
May			871	871	5
June			758	758	6
July			928	928	7
August			826	826	8
September			912	912	9
October			761	761	10
November			742	742	11
December			767	767	12
Total for year	0	0	9,625	9,625	
Less: Measured or estimated water used in main flushing and water treatment during year				150	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				9,475	16
Less: Water sold				8,341	17
Losses and unaccounted for				1,134	18
Percent unaccounted for to the nearest whole percent (%)				12%	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				48,600	21
Date of maximum: 9/30/1998					22
Cause of maximum:					23
REFILL TANK					
Minimum gallons pumped by all methods in any one day during reporting year				6,500	24
Date of minimum: 8/16/1998					25
Total KWH used for pumping for the year				27,677	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	204	10	360,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	WELL	WELL	WELL	2
Purpose	P	B	S	3
Destination	R	R	R	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	FAIRBANKS-MORSE	5
Year Installed	1975	1975	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	250	250	8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	FAIRBANKS-MORSE	FAIRBANKS-MORSE	9 10
Year Installed	1975	1975	1975	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	10	10	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 23
Year Installed				24
Type				25
Horsepower				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	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	59		6
Total capacity in gallons	100,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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)
P	S	6.000	8,951	0	0	0	8,951
P	T	8.000	4,103	0	0	0	4,103
Total Within Municipality			13,054	0	0	0	13,054
Total Utility			13,054	0	0	0	13,054

1
2

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	117	2	0	0	119		1
M	1.000	19	0	0	0	19		2
M	1.500	1	0	0	0	1		3
L	4.000	5	0	0	0	5		4
Total Utility		142	2	0	0	144	0	

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	141	3	0	0	144	14	1
1.000	3	0	0	0	3	0	2
1.500	3	0	0	0	3	0	3
2.000	1	0	0	0	1	0	4
Total:	148	3	0	0	151	14	

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	113	20	1	3	0	7	144	1
1.000	0	1	0	0	0	2	3	2
1.500	0	2	0	0	0	1	3	3
2.000	0	0	0	1	0	0	1	4
Total:	113	23	1	4	0	10	151	

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	1
Within Municipality	27				27	2
Total Fire Hydrants	27	0	0	0	27	
Flushing Hydrants						
	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:	27
Number of distribution system valves end of year:	1
Number of distribution valves operated during year:	1

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

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