



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: FALL RIVER MUNICIPAL WATER UTILITY

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

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For the Year Ended: DECEMBER 31, 2000

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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.*

### SIGNATURE PAGE

I MARIE ABEGGLEN of  
(Person responsible for accounts)

FALL RIVER MUNICIPAL WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/31/2001  
(Date)

ASSISTANT CLERK TREASURER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** FALL RIVER MUNICIPAL WATER UTILITY

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

**When was utility organized?** 1/1/1940

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MARIE ABEGGLEN

**Title:** ASSISTANT CLERK TREASURER

**Office Address:**

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

**Telephone:** (920) 484 - 3525

**Fax Number:** (920) 484 - 6201

**E-mail Address:**

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

**Name:** MR PETER VANDER WERFF

**Title:** CERTIFIED PUBLIC ACCOUNTANT

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

**Telephone:** (920) 324 - 9711

**Fax Number:** (920) 324 - 8868

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** MR PETER VANDER WERFF

**Title:** CERTIFIED PUBLIC ACCOUNTANT

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

**Telephone:** (920) 324 - 9711

**Fax Number:** (920) 324 - 8868

**E-mail Address:**

**Date of most recent audit report:** 3/19/2001

**Period covered by most recent audit:** 2000

**Names and titles of utility management including manager or superintendent:**

**Name:** ROBERT NIEHOFF

**Title:** SUPERVISOR

**Office Address:**

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

**Telephone:** (920) 484 - 3525

**Fax Number:** (920) 484 - 6201

**E-mail Address:**

**Name of utility commission/committee:** VILLAGE BOARD

**Names of members of utility commission/committee:**

- RONALD ABEGGLEN, TRUSTEE
- BRIAN FRANK, TRUSTEE
- STEVE GATES, TRUSTEE
- MICHAEL LUBENAU, PRESIDENT
- JUDY ROBBINS, TRUSTEE
- GERALD SCHULZE, TRUSTEE
- DALE STANDKE, 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. § 66.0819 of the Wisconsin Statutes?**NO

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	132,036	112,980	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	53,229	48,748	2
Depreciation Expense (403)	21,848	19,627	3
Amortization Expense (404)	0	0	4
Taxes (408)	22,365	21,105	5
<b>Total Operating Expenses</b>	<b>97,442</b>	<b>89,480</b>	
<b>Net Operating Income</b>	<b>34,594</b>	<b>23,500</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>34,594</b>	<b>23,500</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,044	8,747	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>6,044</b>	<b>8,747</b>	
<b>Total Income</b>	<b>40,638</b>	<b>32,247</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>40,638</b>	<b>32,247</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	16,459	15,940	13
Amortization of Debt Discount and Expense (428)	734	734	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>17,193</b>	<b>16,674</b>	
<b>Net Income</b>	<b>23,445</b>	<b>15,573</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	125,389	109,816	19
Balance Transferred from Income (433)	23,445	15,573	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>148,834</b>	<b>125,389</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
CHECKBOOK, SAVINGS, LOCAL GOV'T INVESTMENT POOL	6,044	4
<b>Total (Acct. 419):</b>	<b>6,044</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	132,036	0	0	0	<b>132,036</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0		<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>132,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>132,036</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,239,234	1,170,522	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	203,867	182,204	2
<b>Net Utility Plant</b>	<b>1,035,367</b>	<b>988,318</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	50,090	70,182	6
Special Funds (125)	355	349	7
<b>Total Other Property and Investments</b>	<b>50,445</b>	<b>70,531</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	7,871	5,924	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	20,496	15,147	11
Other Accounts Receivable (143)	130	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	108,830	34,629	14
Materials and Supplies (150)	6,321	6,380	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>143,648</b>	<b>62,080</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	9,795	10,529	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>9,795</b>	<b>10,529</b>	
<b>Total Assets and Other Debits</b>	<b>1,239,255</b>	<b>1,131,458</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	70,824	10,903	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	148,834	125,389	<b>23</b>
<b>Total Proprietary Capital</b>	<b>219,658</b>	<b>136,292</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	329,000	340,750	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>329,000</b>	<b>340,750</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	8,609	16,642	<b>28</b>
Payables to Municipality (233)	3,631	14,293	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	88,819	67,859	<b>31</b>
Interest Accrued (237)	2,632	2,716	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>103,691</b>	<b>101,510</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	586,906	552,906	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,239,255</b>	<b>1,131,458</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,239,234	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
<b>Total Utility Plant</b>	1,239,234	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	203,867	0	0	0	9
<b>Total Accumulated Provision</b>	203,867	0	0	0	
<b>Net Utility Plant</b>	1,035,367	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	182,204				<b>182,204</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	21,848				<b>21,848</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	915				<b>915</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>22,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,763</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,100				<b>1,100</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,100</b>	<b>19</b>
<b>Balance End of Year</b>	<b>203,867</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>203,867</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.89%					<b>22</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	6,321	6,380 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<u>6,321</u>	<u>6,380</u>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
REVENUE BONDS	11,630	1835	9,795	1
<b>Total</b>			<b>9,795</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	10,903	1
<b>Changes during year (explain):</b>		
CAPITAL PROJECTS PAID FOR BY VILLAGE	59,921	2
<b>Balance end of year</b>	<u><u>70,824</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS	07/01/1998	05/01/2014	4.65%	329,000	1
<b>Total Bonds (Account 221):</b>				<b>329,000</b>	

### 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.

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	67,859	1
<b>Accruals:</b>		
Charged water department expense	22,584	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
none	0	5
<b>Total Accruals and other credits</b>	<u>22,584</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	0	6
Social Security taxes	1,461	7
PSC Remainder Assessment	163	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<u>1,624</u>	
<b>Balance end of year</b>	<u><u>88,819</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)	
<b>Bonds (221)</b>					
REVENUE BONDS	2,716	16,459	16,543	2,632	1
<b>Subtotal</b>	<b>2,716</b>	<b>16,459</b>	<b>16,543</b>	<b>2,632</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,716</b>	<b>16,459</b>	<b>16,543</b>	<b>2,632</b>	

**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	552,906	0	0	0	0	<b>552,906</b>	1
<b>Add credits during year:</b>							
For Services	0					<b>0</b>	2
For Mains	34,000					<b>34,000</b>	3
<b>Other (specify):</b>							
NONE	0					<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE	0					<b>0</b>	5
<b>Balance End of Year</b>	<b>586,906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>586,906</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	34,000					<b>34,000</b>	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)
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
STATE INVESTMENT POOL	50,090	2
<b>Total (Acct. 124):</b>	<b>50,090</b>	
<b>Special Funds (125):</b>		
REDEMPTION FUND	355	3
<b>Total (Acct. 125):</b>	<b>355</b>	
<b>Notes Receivable (141):</b>		
NONE	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	20,496	5
Electric	0	6
Sewer (Regulated)	0	7
<b>Other (specify):</b>		
NONE	0	8
<b>Total (Acct. 142):</b>	<b>20,496</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
<b>Other (specify):</b>		
EXPENSES TO BE REIMBURSED	130	11
<b>Total (Acct. 143):</b>	<b>130</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL FUND	76,026	12
DUE FROM TIF#4	32,804	13
<b>Total (Acct. 145):</b>	<b>108,830</b>	
<b>Prepayments (165):</b>		
NONE	0	14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	15
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	16
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
PAYABLE TO OTHER FUND	3,631	17
<b>Total (Acct. 233):</b>	3,631	
<b>Other Deferred Credits (253):</b>		
NONE	0	18
<b>Total (Acct. 253):</b>	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)	
<b>Add Average:</b>						
Utility Plant in Service	1,204,878	0	0	0	1,204,878	1
Materials and Supplies	6,350	0	0	0	6,350	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation	193,035	0	0	0	193,035	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	569,906	0	0	0	569,906	6
<b>Other (specify):</b>						
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>448,287</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>448,287</b>	
Net Operating Income	34,594	0	0	0	34,594	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	7.72%	N/A	N/A	N/A	7.72%	

### 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	40,863	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	137,111	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>177,974</b>	
<b>Net Income</b>		
Net Income	23,445	5
<b>Percent Return on Proprietary Capital</b>	<b>13.17%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

NUMEROUS NEW PROJECTS/SUBDIVISIONS ADDED DURING THE YEAR.

---

**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Contributions in Aid of Construction (Account 271) (Page F-17)

Per review response:

During 2000, the Village of Fall River received proceeds from a federal block grant. A portion of this grant was allocated to reimburse the Water Utility Fund for \$34,000 of main additions to the Quality Court project. This project was completed in 1999 and the addition was reported on our 1999 PSC report. So as you can now see, the \$34,000 shown on page F-17 in Account 271 does not represent funds used for current year additions even though the funds were received and recorded as Contributions in 2000. The \$34,000 was returned to the Water Utility LGIP account that supplied the funds that originally paid for the project additions in 1999. The actual current year main additions of \$48,285 and service additions of \$600 were purchased using funds from the 1998 bond proceeds. So as you can see, the additions to Accounts 343 and 345 on Page W-8 do agree to the footnote explanations. It is our belief that the PSC report is correct as filed.

---

### Balance Sheet End-of-Year Account Balances (Page F-18)

Per review:

The \$3,631 on page F-18 in Account 233 that is described as "payable to other fund" is due to the Fall River Municipal Sewer Utility Fund.

PJL

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### FINANCIAL SECTION FOOTNOTES

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#### Identification and Ownership - Contacts (Page iv)

May 24, 2001

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

2000 Analytical Review DWCCA-1930-PJL

Dear Ms. Abegglen:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of the Balance Sheet End-of-Year Account Balances schedule on page F-18, we noted that in Account 233, Payables to Municipality, there is an end of year balance of \$3,631 described as "payable to other fund." Please provide an explanation of what the other fund is.
2. During our review, we noted that on page W-8 there is \$48,285 reported for additions to Account 343, Transmission and Distribution Mains as well as \$600 reported for additions to Account 345, Services. In the footnotes for both the Mains and Services schedules on pages W-15 and W-16 it is explained that funds for purchase of these additions originated from 1998 bond proceeds. However, you report \$34,000 for contributions for water mains in Account 271 on page F-17. Please reconcile the footnotes with the additions to Accounts 343 and 345 and provide a copy of any adjusting journal entries if there should also be contributions for services in Account 271 or if any other adjustments are necessary.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

**FINANCIAL SECTION FOOTNOTES**

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\1930.doc  
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-----Original Message-----

From: Westra, Tillema & O'Connor, LLC [mailto:wtollc@dotnet.com]  
Sent: Monday, June 04, 2001 1:31 PM  
To: LEEGEP@PSC.STATE.WI.US  
Subject: FALL RIVER MUNICIPAL WATER UTILITY

This e-mail is in response to your May 24, 2001 letter to the Fall River Municipal Water Utility requesting some additional data. We hope that this will clear up your questions.

1. The \$3,631 on page F-18 in Account 233 that is described as "payable to other fund" is due to the Fall River Municipal Sewer Utility Fund.

2. During 2000, the Village of Fall River received proceeds from a federal block grant. A portion of this grant was allocated to reimburse the Water Utility Fund for \$34,000 of main additions to the Quality Court project. This project was completed in 1999 and the addition was reported on our 1999 PSC report. So as you can now see, the \$34,000 shown on page F-17 in Account 271 does not represent funds used for current year additions even though the funds were received and recorded as Contributions in 2000. The \$34,000 was returned to the Water Utility LGIP account that supplied the funds that originally paid for the project additions in 1999. The actual current year main additions of \$48,285 and service additions of \$600 were purchased using funds from the 1998 bond proceeds. So as you can see, the additions to Accounts 343 and 345 on Page W-8 do agree to the footnote explanations. It is our belief that the PSC report is correct as filed.

We trust that this additional information will clear up these issues and you will be able to complete your review. Thank you for your comments and cooperation.

Sincerely,

Pete Vander Werff, CPA  
Westra, Tillema & O'Connor, LLC

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	129,980	1
<b>Total Sales of Water</b>	<b>129,980</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	57	2
Other Water Revenues (474)	1,999	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,056</b>	
<b>Total Operating Revenues</b>	<b>132,036</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	23,209	5
General Operating Expenses (680-690)	30,020	6
<b>Total Operation and Maintenance Expenses</b>	<b>53,229</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	21,848	7
Amortization Expense (404)	0	8
Taxes (408)	22,365	9
<b>Total Other Operating Expenses</b>	<b>44,213</b>	
<b>Total Operating Expenses</b>	<b>97,442</b>	
<b>NET OPERATING INCOME</b>	<b>34,594</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	359	18,278	41,480	4
Commercial	40	10,360	12,077	5
Industrial	9	46,498	30,107	6
<b>Total Metered Sales to General Customers (461)</b>	<b>408</b>	<b>75,136</b>	<b>83,664</b>	
Private Fire Protection Service (462)	5		1,669	7
Public Fire Protection Service (463)	1		42,802	8
Other Sales to Public Authorities (464)	5	1,736	1,845	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>419</b>	<b>76,872</b>	<b>129,980</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	42,802	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>42,802</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	57	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>57</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	696	7
<b>Other (specify):</b>		
SPECIAL REPAIRS CHARGED TO CUSTOMERS	727	8
TURN ON CHARGES	576	9
<b>Total Other Water Revenues (474)</b>	<b>1,999</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	10
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	11,024	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	4,567	3
Chemicals (630)	926	4
Supplies and Expenses (640)	845	5
Repairs of Water Plant (650)	847	6
Transportation Expenses (660)	5,000	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>23,209</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	8,078	8
Office Supplies and Expenses (681)	5,454	9
Outside Services Employed (682)	7,387	10
Insurance Expense (684)	2,014	11
Employees Pensions and Benefits (686)	6,041	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,046	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>30,020</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>53,229</b>	

**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		20,960	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		219	2
<b>Net property tax equivalent</b>		<b>20,741</b>	
Social Security		1,461	3
PSC Remainder Assessment		163	4
Other (specify): NONE		0	5
<b>Total tax expense</b>		<b><u>22,365</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.219702				3
County tax rate	mills		4.688406				4
Local tax rate	mills		5.636581				5
School tax rate	mills		13.727640				6
Voc. school tax rate	mills		1.611296				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.883625</b>				10
Less: state credit	mills		1.741834				11
<b>Net tax rate</b>	mills		<b>24.141791</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.636581</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.338936</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.975517</b>				17
<b>Total Tax Rate</b>	mills		<b>25.883625</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.810378</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.141791</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.563973</b>				21
Utility Plant, Jan. 1	\$	1,170,522	1,170,522				22
Materials & Supplies	\$	6,380	6,380				23
<b>Subtotal</b>	\$	1,176,902	1,176,902				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	1,176,902	1,176,902				26
Assessment Ratio	dec.		0.910328				27
<b>Assessed Value</b>	\$	1,071,367	1,071,367				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.563973</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	20,960	20,960				30
Tax Equivalent per 1994 PSC Report	\$	7,544					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	20,960					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,151	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	6,012	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>7,163</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	12,032	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	33,845	10,006	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	3,460	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>49,337</b>	<b>10,006</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	854	0	22
Water Treatment Equipment (332)	0	0	23
<b>Total Water Treatment Plant</b>	<b>854</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	4,564	0	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	1,151	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	6,012	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>7,163</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	12,032	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	43,851	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	(3,460)	0	19
Other Pumping Equipment (328)	0	3,460	3,460	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>59,343</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	854	22
Water Treatment Equipment (332)	0	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>854</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	4,564	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	308,148	0	<b>26</b>
Transmission and Distribution Mains (343)	585,028	48,285	<b>27</b>
Fire Mains (344)	0	0	<b>28</b>
Services (345)	88,914	600	<b>29</b>
Meters (346)	24,548	4,317	<b>30</b>
Hydrants (348)	92,979	6,000	<b>31</b>
Other Transmission and Distribution Plant (349)	0	0	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,104,181</b>	<b>59,202</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	<b>33</b>
Structures and Improvements (371)	0	0	<b>34</b>
Office Furniture and Equipment (372)	0	0	<b>35</b>
Computer Equipment (372.1)	0	0	<b>36</b>
Transportation Equipment (373)	0	0	<b>37</b>
Other General Equipment (379)	8,987	604	<b>38</b>
Other Tangible Property (390)	0	0	<b>39</b>
<b>Total General Plant</b>	<b>8,987</b>	<b>604</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,170,522</b>	<b>69,812</b>	
Common Utility Plant Allocated to Water Department	0	0	<b>40</b>
<b>Total utility plant in service</b>	<b>1,170,522</b>	<b>69,812</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	0	0	308,148 26
Transmission and Distribution Mains (343)	0	0	633,313 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	89,514 29
Meters (346)	1,100	0	27,765 30
Hydrants (348)	0	0	98,979 31
Other Transmission and Distribution Plant (349)	0	0	0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,100</b>	<b>0</b>	<b>1,162,283</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	0 35
Computer Equipment (372.1)	0	0	0 36
Transportation Equipment (373)	0	0	0 37
Other General Equipment (379)	0	0	9,591 38
Other Tangible Property (390)	0	0	0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>9,591</b>
<b>Total utility plant in service directly assignable</b>	<b>1,100</b>	<b>0</b>	<b>1,239,234</b>
Common Utility Plant Allocated to Water Department	0	0	0 40
<b>Total utility plant in service</b>	<b>1,100</b>	<b>0</b>	<b>1,239,234</b>

## 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			4,622	4,622	1
February			5,708	5,708	2
March			6,585	6,585	3
April			8,790	8,790	4
May			8,768	8,768	5
June			10,216	10,216	6
July			6,479	6,479	7
August			8,391	8,391	8
September			6,119	6,119	9
October			6,156	6,156	10
November			6,431	6,431	11
December			5,599	5,599	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>83,864</b>	<b>83,864</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				19	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				83,845	16
Less: Water sold				76,872	17
Losses and unaccounted for				6,973	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				599	21
Date of maximum: 6/21/2000					22
Cause of maximum:					23
QUALITY CONTROL TOWER STUCK AND TOWER OVERFLOWED					
Minimum gallons pumped by all methods in any one day during reporting year				80	24
Date of minimum: 10/28/2000					25
Total KWH used for pumping for the year				64,558	26
If water is purchased: Vendor Name: NA					27
Point of Delivery: NA					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL 1- KANE ST.	1	100	8	288,000	Yes	<b>1</b>
WELL 2 - 641 S. MAIN	2	300	10	432,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	PRARIE STREET 1	QUALITY COURT 2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
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
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2880	0.4320	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	20,366	0	0	0	20,366	1
M	D	8.000	14,979	554	0	0	15,533	2
M	T	8.000	5,342	0	0	0	5,342	3
M	D	10.000	100	10	0	0	110	4
M	D	12.000	60	460	0	0	520	5
<b>Total Within Municipality</b>			<b>40,847</b>	<b>1,024</b>	<b>0</b>	<b>0</b>	<b>41,871</b>	
<b>Total Utility</b>			<b>40,847</b>	<b>1,024</b>	<b>0</b>	<b>0</b>	<b>41,871</b>	

### 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	397	2	0	0	399	14	1
M	1.250	1	0	0	0	1		2
M	1.500	3	0	0	0	3		3
M	2.000	5	0	0	0	5		4
M	3.000	1	0	0	0	1		5
M	4.000	8	0	0	0	8		6
M	6.000	3	0	0	0	3		7
M	8.000	2	0	0	0	2		8
<b>Total Utility</b>		<b>420</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>422</b>	<b>14</b>	

### 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	384	36	15	0	<b>405</b>	38	<b>1</b>
1.000	7	0	2	0	<b>5</b>	1	<b>2</b>
1.250	1	0	0	0	<b>1</b>	1	<b>3</b>
1.500	5	1	2	0	<b>4</b>	1	<b>4</b>
2.000	9	3	1	0	<b>11</b>	3	<b>5</b>
3.000	3	0	0	0	<b>3</b>	1	<b>6</b>
4.000	1	1	1	0	<b>1</b>	1	<b>7</b>
<b>Total:</b>	<b>410</b>	<b>41</b>	<b>21</b>	<b>0</b>	<b>430</b>	<b>46</b>	

#### 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	359	30	2	2	0	12	<b>405</b>	<b>1</b>
1.000	0	3	2	0	0	0	<b>5</b>	<b>2</b>
1.250	0	1	0	0	0	0	<b>1</b>	<b>3</b>
1.500	1	2	0	1	0	0	<b>4</b>	<b>4</b>
2.000	0	7	3	0	0	1	<b>11</b>	<b>5</b>
3.000	0	0	1	2	0	0	<b>3</b>	<b>6</b>
4.000	0	0	1	0	0	0	<b>1</b>	<b>7</b>
<b>Total:</b>	<b>360</b>	<b>43</b>	<b>9</b>	<b>5</b>	<b>0</b>	<b>13</b>	<b>430</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0	0	0	0	<b>1</b>
Within Municipality	82	3	0	0	85	<b>2</b>
<b>Total Fire Hydrants</b>	<b>82</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>85</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	62
Number of distribution system valves end of year:	128
Number of distribution valves operated during year:	84

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

ELECTRIC PUMPING EQUIPMENT: PUMP REHABILITATION ON KANE STREET WELL.

OTHER PUMPING EQUIPMENT: TRANSFER FROM HYDRAULIC PUMPING EQUIPMENT DUE TO INCORRECT CLASSIFICATION IN 1999.

HYDRAULIC PUMPING EQUIPMENT: TRANSFER TO OTHER PUMPING EQUIPMENT DUE TO INCORRECT CLASSIFICATION IN 1999.

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### Water Mains (Page W-15)

FUNDS FOR PURCHASE OF WATER MAINS ORIGINATED FROM 1998 BOND PROCEEDS.

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### Water Services (Page W-16)

FUNDS FOR PURCHASE OF WATER SERVICES ORIGINATED FROM 1998 BOND PROCEEDS.

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