



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: PARK FALLS MUNICIPAL WATER WORKS

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

For the Year Ended: DECEMBER 31, 2001

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

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

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



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** PARK FALLS MUNICIPAL WATER WORKS

**Utility Address:** 400 4TH AVENUE SOUTH

P.O. BOX 146

PARK FALLS, WI 54552

**When was utility organized?** 8/10/1940

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR NEIL DAVID HAGMANN

**Title:** CITY CLERK-TREASURER

**Office Address:**

400 4TH AVENUE SOUTH

P.O. BOX 146

PARK FALLS, WI 54552

**Telephone:** (715) 762 - 2436 EXT 222

**Fax Number:** (715) 762 - 2437

**E-mail Address:** pfclerk@pctcnet.net

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** DANIEL RACETTE

**Title:** CHAIRMAN - BOARD OF PUBLIC WORKS

**Office Address:**

470 3RD AVENUE SOUTH

PARK FALLS, WI 54552

**Telephone:** (715) 76 - 2117

**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:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 6/7/2001

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2000

---

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

---

**Name:** DENNIS WILLIAM WARTGOW

**Title:** STREET & WATER SUPERINTENDENT

**Office Address:** JOSEPH EVE & COMPANY  
P.O. BOX 146  
PARK FALLS, WI 54552

**Telephone:** (715) 762 - 3836

**Fax Number:** (715) 762 - 2437

**E-mail Address:** wart@pctcnet.net

---

**Name of utility commission/committee:** BOARD OF PUBLIC WORKS

---

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

- MR JOHN GERLACH, MEMBER
- MR DANIEL RACETTE, MEMBER
- MR DAVID ROSE, MEMBER
- MR RICHARD SCHARP, MEMBER
- MR EUGENE A. SCHNEIDER, MEMBER

---

**Is sewer service rendered by the utility?** NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 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:**

---

---

## 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:**

NONE

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	756,891	696,169	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	359,745	300,566	2
Depreciation Expense (403)	135,633	132,165	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	50,922	51,809	5
<b>Total Operating Expenses</b>	<b>546,300</b>	<b>484,540</b>	
<b>Net Operating Income</b>	<b>210,591</b>	<b>211,629</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>210,591</b>	<b>211,629</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	42	125	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,208	3,736	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>4,250</b>	<b>3,861</b>	
<b>Total Income</b>	<b>214,841</b>	<b>215,490</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>214,841</b>	<b>215,490</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	168,361	169,705	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	16,794	19,134	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>185,155</b>	<b>188,839</b>	
<b>Net Income</b>	<b>29,686</b>	<b>26,651</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	544,697	518,046	20
Balance Transferred from Income (433)	29,686	26,651	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>574,383</b>	<b>544,697</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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON CASH ACCOUNTS	4,208	5
<b>Total (Acct. 419):</b>	<b>4,208</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<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)	890				890	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	848				848	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>848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>848</b>	
<b>Net income (or loss)</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42</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	756,891	0	0	0	<b>756,891</b>	<b>1</b>
Less: interdepartmental sales	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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>756,891</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>756,891</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	119,154		119,154	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>119,154</b>	<b>0</b>	<b>119,154</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)	6,088,167	5,769,961	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,403,239	1,270,981	2
<b>Net Utility Plant</b>	<b>4,684,928</b>	<b>4,498,980</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)	0	0	6
Special Funds (125)	77,597	73,389	7
<b>Total Other Property and Investments</b>	<b>77,597</b>	<b>73,389</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	2,635	216,683	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	133,880	136,238	11
Other Accounts Receivable (143)	1,200	1,170	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	24,218	27,507	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>161,933</b>	<b>381,598</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>4,924,458</b>	<b>4,953,967</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)	431,344	420,694	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	574,383	544,697	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,005,727</b>	<b>965,391</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,127,800	3,160,600	<b>24</b>
Advances from Municipality (223)	249,926	292,066	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,377,726</b>	<b>3,452,666</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	5,379	5,601	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	56,040	56,680	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>61,419</b>	<b>62,281</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<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>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</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)	479,586	473,629	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>4,924,458</b>	<b>4,953,967</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 (101)	6,088,167	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	6,088,167	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,403,239	0	0	0	10
<b>Total Accumulated Provision</b>	1,403,239	0	0	0	
<b>Net Utility Plant</b>	4,684,928	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>	1,270,981				<b>1,270,981</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	135,633				<b>135,633</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,876				<b>2,876</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	2,963				<b>2,963</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>141,472</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>141,472</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	9,214				<b>9,214</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>9,214</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,214</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,403,239</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,403,239</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<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	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	24,218	27,507
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>24,218</b>	<b>27,507</b>

**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>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	420,694	1
<b>Changes during year (explain):</b>		
T.I.F. INFRASTRUCTURE - MAINS	10,650	2
<b>Balance end of year</b>	<b><u>431,344</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
FmHA WATER SYSTEM REVENUE BONDS	03/01/1994	03/01/2034	5.38%	3,127,800	1
<b>Total Bonds (Account 221):</b>				<b>3,127,800</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.

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)	
<b>Advances (223)</b>					
STATE TRUST FUND LOAN	12/30/1996	03/15/2006	5.75%	249,926	1
<b>Total for Account 223</b>				<b>249,926</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	50,922	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>50,922</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	40,974	6
Social Security taxes	9,115	7
PSC Remainder Assessment	833	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>50,922</u>	
<b>Balance end of year</b>	<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)	
<b>Bonds (221)</b>					
FMHA	56,680	168,361	169,001	56,040	1
<b>Subtotal</b>	<b>56,680</b>	<b>168,361</b>	<b>169,001</b>	<b>56,040</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOAN	0	16,794	16,794	0	2
<b>Subtotal</b>	<b>0</b>	<b>16,794</b>	<b>16,794</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	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	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>56,680</b>	<b>185,155</b>	<b>185,795</b>	<b>56,040</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	473,629	0	0	0	0	<b>473,629</b>	1
<b>Add credits during year:</b>							
For Services	5,957					<b>5,957</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>479,586</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>479,586</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</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		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
DEPRECIATION RESERVE ACCOUNT	77,597	3
<b>Total (Acct. 125):</b>	<b>77,597</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	133,880	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>133,880</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	1,200	10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>1,200</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</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>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

### 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	5,929,064	0	0	0	5,929,064	1
Materials and Supplies	25,862	0	0	0	25,862	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,337,110	0	0	0	1,337,110	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	476,607	0	0	0	476,607	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,141,209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,141,209</b>	
Net Operating Income	210,591	0	0	0	210,591	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.09%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.09%</b>	

## 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	426,019	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	559,540	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>985,559</b>	
<b>Net Income</b>		
Net Income	29,686	5
<b>Percent Return on Proprietary Capital</b>	<b>3.01%</b>	

## **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.**

The Park Falls Municipal Water Utility was granted a simplified water rate increase effective on October 15, 2001. This will in increased revenues.

---

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

---

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

---

**7. Any additional matters.**

The Park Falls Water Utility had water main added as a result of a TIF amendment and the formation of a new TIF. This addition will be the final utility infrastructure added with the TIF. The Park Falls Water Utility also replaced a section of water main that crossed the Flambeau River. The replacement of that main exceeded our estimates substantially due to the difficulty of boring under the river. The existing main was laid on the river bank. The Utility was required to bore the crossing by the Department of Natural Resources.

---

## FINANCIAL SECTION FOOTNOTES

---

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

good filer letter plus: In the future, please furnish a schedule footnote, Page W-5, with explanations for operation and maintenance expenses that increase or decrease over \$5,000 or 25% from the prior year. ele

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	751,947	1
<b>Total Sales of Water</b>	<b>751,947</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,669	2
Miscellaneous Service Revenues (471)	622	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,653	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>4,944</b>	
<b>Total Operating Revenues</b>	<b>756,891</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	27,138	8
Pumping Expenses (620-625)	97,188	9
Water Treatment Expenses (630-635)	54,577	10
Transmission and Distribution Expenses (640-655)	92,909	11
Customer Accounts Expenses (901-904)	23,541	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	64,392	14
<b>Total Operation and Maintenance Expenses</b>	<b>359,745</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	135,633	15
Amortization Expense (404-407)		16
Taxes (408)	50,922	17
<b>Total Other Operating Expenses</b>	<b>186,555</b>	
<b>Total Operating Expenses</b>	<b>546,300</b>	
<b>NET OPERATING INCOME</b>	<b>210,591</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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

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				1
Commercial				2
Industrial				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	1,120	45,579	204,565	4
Commercial	162	29,809	92,979	5
Industrial	22	130,912	277,756	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,304</b>	<b>206,300</b>	<b>575,300</b>	
Private Fire Protection Service (462)	13		5,953	7
Public Fire Protection Service (463)	1		151,346	8
Other Sales to Public Authorities (464)	25	7,059	19,348	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>1,343</b>	 <b>213,359</b>	 <b>751,947</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 or Fd-1)	151,346	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>151,346</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,669	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,669</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	622	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>622</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,653	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>2,653</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	14,173	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	9,377	3
Maintenance of Water Source Plant (605)	3,588	4
<b>Total Source of Supply Expenses</b>	<b>27,138</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	14,173	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	33,932	7
Operation Supplies and Expenses (623)	9,367	8
Maintenance of Pumping Plant (625)	39,716	9
<b>Total Pumping Expenses</b>	<b>97,188</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	14,173	10
Chemicals (631)	21,575	11
Operation Supplies and Expenses (632)	9,367	12
Maintenance of Water Treatment Plant (635)	9,462	13
<b>Total Water Treatment Expenses</b>	<b>54,577</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	14,173	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,045	16
Maintenance of Mains (651)	34,604	17
Maintenance of Services (652)	14,002	18
Maintenance of Meters (653)	18,738	19
Maintenance of Hydrants (654)	4,585	20
Maintenance of Other Plant (655)	762	21
<b>Total Transmission and Distribution Expenses</b>	<b>92,909</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,374	<b>22</b>
Accounting and Collecting Labor (902)	20,364	<b>23</b>
Supplies and Expenses (903)	803	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>23,541</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	2,297	<b>27</b>
Office Supplies and Expenses (921)	22	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	6,387	<b>30</b>
Property Insurance (924)	8,545	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	37,648	<b>33</b>
Regulatory Commission Expenses (928)	61	<b>34</b>
Miscellaneous General Expenses (930)	1,094	<b>35</b>
Transportation Expenses (933)	8,338	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>64,392</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>359,745</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		41,994	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,020	2
<b>Net property tax equivalent</b>		<b>40,974</b>	
Social Security		9,115	3
PSC Remainder Assessment		833	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>50,922</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)	1
County name			Price				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.202543				3
County tax rate	mills		6.554752				4
Local tax rate	mills		9.589662				5
School tax rate	mills		6.938577				6
Voc. school tax rate	mills		1.907761				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>25.193295</b>				<b>10</b>
Less: state credit	mills		1.907761				11
<b>Net tax rate</b>	mills		<b>23.285534</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.589662</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.846338</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.436000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.193295</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.731782</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.285534</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.039935</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,769,961	5,769,961				22
Materials & Supplies	\$	27,507	27,507				23
<b>Subtotal</b>	\$	<b>5,797,468</b>	<b>5,797,468</b>				<b>24</b>
Less: Plant Outside Limits	\$	3,672,398	3,672,398				25
<b>Taxable Assets</b>	\$	<b>2,125,070</b>	<b>2,125,070</b>				<b>26</b>
Assessment Ratio	dec.		0.980930				27
<b>Assessed Value</b>	\$	<b>2,084,545</b>	<b>2,084,545</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.039935</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>35,521</b>	<b>35,521</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	41,994					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>41,994</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	34,266		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	830,509		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>864,775</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	353,288		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	326,579		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>679,867</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	504,393		22
Water Treatment Equipment (332)	771,217		23
<b>Total Water Treatment Plant</b>	<b>1,275,610</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	17,111		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			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)			34,266 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			830,509 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>864,775</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			353,288 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			326,579 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>679,867</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			504,393 22
Water Treatment Equipment (332)			771,217 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,275,610</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			17,111 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	603,408		26
Transmission and Distribution Mains (343)	1,738,526	249,036	27
Fire Mains (344)	0		28
Services (345)	186,101	4,127	29
Meters (346)	114,037	1,125	30
Hydrants (348)	136,424		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,795,607</b>	<b>254,288</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	15,019		34
Office Furniture and Equipment (391)	8,124		35
Computer Equipment (391.1)	7,210		36
Transportation Equipment (392)	18,366		37
Stores Equipment (393)	10,010		38
Tools, Shop and Garage Equipment (394)	1,691		39
Laboratory Equipment (395)	2,238		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0	73,132	43
Miscellaneous Equipment (398)	91,444		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>154,102</b>	<b>73,132</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,769,961</b>	<b>327,420</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,769,961</b>	<b>327,420</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)			603,408 26
Transmission and Distribution Mains (343)	8,700		1,978,862 27
Fire Mains (344)			0 28
Services (345)			190,228 29
Meters (346)	514		114,648 30
Hydrants (348)			136,424 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>9,214</b>	<b>0</b>	<b>3,040,681</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			15,019 34
Office Furniture and Equipment (391)			8,124 35
Computer Equipment (391.1)			7,210 36
Transportation Equipment (392)			18,366 37
Stores Equipment (393)			10,010 38
Tools, Shop and Garage Equipment (394)			1,691 39
Laboratory Equipment (395)			2,238 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			73,132 43
Miscellaneous Equipment (398)			91,444 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>227,234</b>
<b>Total utility plant in service directly assignable</b>	<b>9,214</b>	<b>0</b>	<b>6,088,167</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>9,214</b>	<b>0</b>	<b>6,088,167</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			16,215	<b>16,215</b>	1
February			14,555	<b>14,555</b>	2
March			16,165	<b>16,165</b>	3
April			16,720	<b>16,720</b>	4
May			17,910	<b>17,910</b>	5
June			22,310	<b>22,310</b>	6
July			32,825	<b>32,825</b>	7
August			30,495	<b>30,495</b>	8
September			19,260	<b>19,260</b>	9
October			20,460	<b>20,460</b>	10
November			16,905	<b>16,905</b>	11
December			17,460	<b>17,460</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>241,280</b>	<b>241,280</b>	
Less: Water sold				213,359	13
Volume pumped but not sold				<b>27,921</b>	14
Volume sold as a percent of volume pumped				<b>88%</b>	15
Volume used for water production, water quality and system maintenance				16,228	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>16,228</b>	19
Volume pumped but unaccounted for				<b>11,693</b>	20
Percent of water lost				<b>5%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,520	23
Date of maximum: 6/30/2001					24
Cause of maximum: high demand					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				210	26
Date of minimum: 5/31/2001					27
Total KWH used for pumping for the year				971,400	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

### SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	#4	86	24	518,000	Yes	<b>1</b>
WELL	#5	101	24	1,065,000	Yes	<b>2</b>
WELL	#6	104	24	576,000	Yes	<b>3</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)
NONE				

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	WELL #4	WELL #5	WELL #5	2
Purpose	P	P	P	3
Destination	T	T	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1993	1993	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	740	700	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1993	1993	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	20	60	13

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

### PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTH TOWER	SOUTH TOWER	WEST TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1973	1994	1926	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	145	170	208	6
Total capacity in gallons (actual)	250,000	300,000	125,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760		1.5840	12
Is a corrosion control chemical used (yes, no)?	Y		Y	13
Is water fluoridated (yes, no)?	Y		Y	14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	8,595	0	0	0	<b>8,595</b>	<b>1</b>	
P	D	4.000	2,411	0	0	0	<b>2,411</b>	<b>2</b>	
M	D	6.000	64,003	115	0	0	<b>64,118</b>	<b>3</b>	
P	D	6.000	630	0	0	0	<b>630</b>	<b>4</b>	
M	D	8.000	30,821	200	580	0	<b>30,441</b>	<b>5</b>	
M	T	10.000	12,549	0	0	0	<b>12,549</b>	<b>6</b>	
M	D	12.000	0	580			<b>580</b>	<b>7</b>	
M	T	12.000	20,250	0	0	0	<b>20,250</b>	<b>8</b>	
P	T	12.000	3,492	0	0	0	<b>3,492</b>	<b>9</b>	
<b>Total Within Municipality</b>			<b>142,751</b>	<b>895</b>	<b>580</b>	<b>0</b>	<b>143,066</b>		
M	D	6.000	4,000	0	0	0	<b>4,000</b>	<b>10</b>	
P	T	12.000	16,712	0	0	0	<b>16,712</b>	<b>11</b>	
<b>Total Outside of Municipality</b>			<b>20,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,712</b>		
<b>Total Utility</b>			<b>163,463</b>	<b>895</b>	<b>580</b>	<b>0</b>	<b>163,778</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	1,257	5	0	0	1,262	30	1
L	0.750	19	0	0	0	19		2
M	1.250	3	0	0	0	3		3
M	1.500	9	0	0	0	9		4
M	2.000	29	2	0	0	31	1	5
M	3.000	4	0	0	0	4		6
M	4.000	2	0	0	0	2		7
<b>Total Utility</b>		<b>1,323</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>1,330</b>	<b>31</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 (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,210	12	21	0	1,201	150	1
1.000	50	0	0	0	50	6	2
1.250	0	0	0	0	0	0	3
1.500	16	0	0	0	16	1	4
2.000	37	0	0	0	37	0	5
3.000	8	0	0	0	8	0	6
4.000	4	0	0	0	4	0	7
<b>Total:</b>	<b>1,325</b>	<b>12</b>	<b>21</b>	<b>0</b>	<b>1,316</b>	<b>157</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)	
0.750	1,029	104	14	9	0	45	1,201	1
1.000	8	26	7	5	0	4	50	2
1.250	0	0	0	0	0	0	0	3
1.500	0	8	2	4	0	2	16	4
2.000	0	18	3	11	0	5	37	5
3.000	0	3	1	0	0	4	8	6
4.000	0	0	2	0	0	2	4	7
<b>Total:</b>	<b>1,037</b>	<b>159</b>	<b>29</b>	<b>29</b>	<b>0</b>	<b>62</b>	<b>1,316</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	20				20	1
Within Municipality	167				167	2
<b>Total Fire Hydrants</b>	<b>187</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>187</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

---

## WATER OPERATING SECTION FOOTNOTES

---

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

The Park Falls Water Utility added a SCADA system to upgrade the utilities operational capabilities.

---

### Water Mains (Page W-15)

Added 115' of main as part of a TIF infrastructure project. Replaced 580' of main that crossed the Flambeau River with 580' of 12" main and 200' of 8" main. This was a very costly project as the main had to be bored under the river bed and the utility encountered unforeseen difficulties.

---

### Water Services (Page W-16)

Seven new services were added. Three services were added by utility customers and turned over to the utility. The other four services were billed to the customers that were added.

---