



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PIGEON FALLS MUNICIPAL WATER UTILITY

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

For the Year Ended: DECEMBER 31, 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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PIGEON FALLS MUNICIPAL WATER UTILITY

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

When was utility organized? 10/27/1974

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS MARGARET EVERSON

Title: CLERK-TREASURER

Office Address:

P.O. BOX 335
PIGEON FALLS, WI 54760

Telephone: (715) 983 - 2214

Fax Number:

E-mail Address:

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

Name: MR. WILLIAM C. SMEDBERG

Title: ACCOUNTANT

Office Address: SMEDBERG BUSINESS SERVICES INC.

36020 MAIN ST.
P.O. BOX 126
WHITEHALL, WI 54773

Telephone: (715) 538 - 2011

Fax Number:

E-mail Address:

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

Name: MR. THOMAS DANZINGER

Title: PRESIDENT

Office Address:

P.O. BOX 335
PIGEON FALLS, WI 54760

Telephone: (715) 983 - 2214

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

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:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name: MR ARDELL THORSON

Title: SUPERINTENDENT

Office Address:

P.O. BOX 335
PIGEON FALLS, WI 54760

Telephone: (715) 983 - 2214

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR THOMAS DANZINGER, PRESIDENT

MR GEORGE EVERSON, TRUSTEE

MR DALE HANGARTNER, TRUSTEE

MR IVAN SEMINGSON, TRUSTEE

MR ARDELL THORSON, SUPERINTENDENT

Is sewer service rendered by the utility? YES

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	38,408	37,666	1
Operating Expenses:			
Operation and Maintenance Expense (401)	19,240	13,882	2
Depreciation Expense (403)	10,633	10,627	3
Amortization Expense (404)	0	0	4
Taxes (408)	759	556	5
Total Operating Expenses	30,632	25,065	
Net Operating Income	7,776	12,601	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	7,776	12,601	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,818	5,960	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	6,818	5,960	
Total Income	14,594	18,561	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	14,594	18,561	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,967	8,367	13
Amortization of Debt Discount and Expense (428)	71	71	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	8,038	8,438	
Net Income	6,556	10,123	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,193	1,070	19
Balance Transferred from Income (433)	6,556	10,123	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	17,749	11,193	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON TEMPORARY INVESTMENTS	1,099	4
INTEREST EARNED ON SPECIAL INVESTMENTS	5,719	5
Total (Acct. 419):	6,818	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	38,408	0	0	0	38,408	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	38,408	0	0	0	38,408	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	507,180	506,880	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	248,807	238,174	2
Net Utility Plant	258,373	268,706	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	356	356	6
Special Funds (125)	98,808	93,090	7
Total Other Property and Investments	99,164	93,446	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	44,069	48,455	8
Temporary Cash Investments (132)	25,206	24,106	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,528	5,976	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,352	3,809	14
Materials and Supplies (150)	1,250	1,250	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	80,405	83,596	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,366	1,437	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	1,366	1,437	
Total Assets and Other Debits	439,308	447,185	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	12,778	12,778	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	17,749	11,193	23
Total Proprietary Capital	30,527	23,971	
LONG-TERM DEBT			
Bonds (221)	154,000	162,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	154,000	162,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	397	667	28
Payables to Municipality (233)	0	6,330	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,567	2,700	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	2,964	9,697	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	251,817	251,517	38
Total Liabilities and Other Credits	439,308	447,185	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	507,180	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	507,180	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	248,807	0	0	0	9
Total Accumulated Provision	248,807	0	0	0	
Net Utility Plant	258,373	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	238,174				238,174	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,633				10,633	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	10,633	0	0	0	10,633	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	248,807	0	0	0	248,807	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.12%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	1,250	1,250 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	1,250	1,250

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
MORTGAGE REVENUE BONDS	0	0	1,366	1
Total			<u><u>1,366</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	12,778	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>12,778</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MORTGAGE REVENUE BONI	09/01/1975	02/01/2015	5.00%	154,000	1
Total Bonds (Account 221):				154,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	759	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>759</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	716	7
PSC Remainder Assessment	43	8
Other (explain):		
NONE		9
Total payments and other debits	<u>759</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER SYSTEM MORTGAGE REVENUE BONDS	2,700	7,967	8,100	2,567	1
Subtotal	2,700	7,967	8,100	2,567	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,700	7,967	8,100	2,567	

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	251,517	0	0	0	0	251,517	1
Add credits during year:							
For Services	300					300	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	251,817	0	0	0	0	251,817	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	191,013					191,013	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	356	2
Total (Acct. 124):	356	
Special Funds (125):		
MORTGAGE REVENUE BOND REDEMPTION	47,807	3
WATER UTILITY DEPRECIATION FUND	51,001	4
Total (Acct. 125):	98,808	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,528	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	5,528	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TEMPORARY LOAN	4,352	13
Total (Acct. 145):	4,352	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	507,030	0	0	0	507,030	1
Materials and Supplies	1,250	0	0	0	1,250	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	243,490	0	0	0	243,490	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	251,667	0	0	0	251,667	6
Other (specify):						
NONE					0	7
Average Net Rate Base	13,123	0	0	0	13,123	
Net Operating Income	7,776	0	0	0	7,776	8
Net Operating Income as a percent of Average Net Rate Base						
	59.25%	N/A	N/A	N/A	59.25%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	12,778	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	14,471	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	27,249	
Net Income		
Net Income	6,556	5
Percent Return on Proprietary Capital	24.06%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

7. 1 NEW HOOKUP

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

WATER COLUMN B, LINE 6, METER DEPRECIATION AMOUNT IS 224.

PROGRAM WOULD NOT ALLOW LINE 4 AMOUNT TO BE CHANGED TO ALLOW FOR THIS.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-11)

PROGRAM IS NOT OPERATING CORRECTLY. IF WE ENTER A FIGURE IT IS TRYING TO POST IT TO ACCOUNT 404, WHICH IS INCORRECT.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response, immaterial 1/31/03 ele

September 10, 2002

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

2001 Analytical Review DWCCA-4650-PJL

Dear Mrs. Everson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. In the future, please call us if the annual report program is not functioning as expected as our staff is usually able to resolve the problem for you at that time.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 680, Administrative and General Salaries when compared to the previous year and follow this procedure in the future.
3. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@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

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Pigeon Falls.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	37,473	1
Total Sales of Water	37,473	
Other Operating Revenues		
Forfeited Discounts (470)	91	2
Other Water Revenues (474)	844	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	935	
Total Operating Revenues	38,408	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	7,252	5
General Operating Expenses (680-690)	11,988	6
Total Operation and Maintenance Expenses	19,240	
Other Operating Expenses		
Depreciation Expense (403)	10,633	7
Amortization Expense (404)	0	8
Taxes (408)	759	9
Total Other Operating Expenses	11,392	
Total Operating Expenses	30,632	
NET OPERATING INCOME	7,776	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	120	5,726	17,100	4
Commercial	23	762	2,518	5
Industrial	1	294	674	6
Total Metered Sales to General Customers (461)	144	6,782	20,292	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		12,992	8
Other Sales to Public Authorities (464)	5	1,902	4,189	9
Sales to Irrigation Customers (465)	0		0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0		0	12
Total Sales of Water	150	8,684	37,473	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	12,992	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	12,992	
Forfeited Discounts (470):		
Customer late payment charges	91	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	91	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	233	7
Other (specify):		
MISCELLANEOUS	311	8
1 - NEW HOOKUP	300	9
Total Other Water Revenues (474)	844	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)		1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,202	3
Chemicals (630)	438	4
Supplies and Expenses (640)	1,014	5
Repairs of Water Plant (650)	2,408	6
Transportation Expenses (660)	190	7
Total Plant Operation and Maintenance Expenses	7,252	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	9,358	8
Office Supplies and Expenses (681)	455	9
Outside Services Employed (682)	1,185	10
Insurance Expense (684)	990	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	11,988	
Total Operation and Maintenance Expenses	19,240	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
Net property tax equivalent		0	
Social Security		716	3
PSC Remainder Assessment		43	4
Other (specify): NONE			5
Total tax expense		759	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209043				3
County tax rate	mills		6.385115				4
Local tax rate	mills		4.501842				5
School tax rate	mills		10.877386				6
Voc. school tax rate	mills		2.515001				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.488387				10
Less: state credit	mills		1.693483				11
Net tax rate	mills		22.794904				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.501842				14
Combined School Tax Rate	mills		13.392387				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.894229				17
Total Tax Rate	mills		24.488387				18
Ratio of Local and School Tax to Total	dec.		0.730723				19
Total tax net of state credit	mills		22.794904				20
Net Local and School Tax Rate	mills		16.656762				21
Utility Plant, Jan. 1	\$	506,880	506,880				22
Materials & Supplies	\$	1,250	1,250				23
Subtotal	\$	508,130	508,130				24
Less: Plant Outside Limits	\$	101,827	101,827				25
Taxable Assets	\$	406,303	406,303				26
Assessment Ratio	dec.		0.956725				27
Assessed Value	\$	388,720	388,720				28
Net Local & School Rate	mills		16.656762				29
Tax Equiv. Computed for Current Year	\$	6,475	6,475				30
Tax Equivalent per 1994 PSC Report	\$	10,388					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	316		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	19,959		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	20,275	0	
PUMPING PLANT			
Land and Land Rights (320)	942		12
Structures and Improvements (321)	40,348		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	23,853		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	65,143	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	51,998		23
Total Water Treatment Plant	51,998	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,821		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			316 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			19,959 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	20,275
PUMPING PLANT			
Land and Land Rights (320)			942 12
Structures and Improvements (321)			40,348 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			23,853 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	65,143
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			51,998 23
Total Water Treatment Plant	0	0	51,998
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			3,821 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	93,006		26
Transmission and Distribution Mains (343)	204,224		27
Fire Mains (344)	0		28
Services (345)	38,620	300	29
Meters (346)	11,197		30
Hydrants (348)	16,319		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	367,187	300	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	2,277		39
Total General Plant	2,277	0	
Total utility plant in service directly assignable	506,880	300	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	506,880	300	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			93,006 26
Transmission and Distribution Mains (343)			204,224 27
Fire Mains (344)			0 28
Services (345)			38,920 29
Meters (346)			11,197 30
Hydrants (348)			16,319 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	367,487
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			2,277 39
Total General Plant	0	0	2,277
Total utility plant in service directly assignable	0	0	507,180
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	507,180

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.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			876	876	1
February			751	751	2
March			872	872	3
April			857	857	4
May			843	843	5
June			827	827	6
July			1,059	1,059	7
August			900	900	8
September			770	770	9
October			765	765	10
November			686	686	11
December			748	748	12
Total annual pumpage	0	0	9,954	9,954	
Less: Water sold				8,684	13
Volume pumped but not sold				1,270	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				240	16
Volume related to equipment/system malfunction				50	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				290	19
Volume pumped but unaccounted for				980	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
N/A					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				117	23
Date of maximum: 4/6/2001					24
Cause of maximum:					25
FIRE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 4/7/2001					27
Total KWH used for pumping for the year				42,697	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	#1	204	10	360,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	WELL	WELL	WELL	2
Purpose	P	B	S	3
Destination	R	R	R	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	FAIRBANKS-MORSE	5
Year Installed	1975	1975	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	250	250	8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	FAIRBANKS-MORSE	FAIRBANKS-MORSE	9 10
Year Installed	1975	1975	1975	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	10	10	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	S	6.000	8,951	0	0	0	8,951
P	T	8.000	4,103	0	0	0	4,103
Total Within Municipality			13,054	0	0	0	13,054
Total Utility			13,054	0	0	0	13,054

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	123	1	0	0	124		1
M	1.000	19	0	0	0	19		2
M	1.500	1	0	0	0	1		3
L	4.000	5	0	0	0	5		4
Total Utility		148	1	0	0	149	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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)	
0.625	144	0	0	0	144	14	1
1.000	3	0	0	0	3	0	2
1.500	3	0	0	0	3	0	3
2.000	1	0	0	0	1	0	4
Total:	151	0	0	0	151	14	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	118	20	1	3	0	2	144	1
1.000	0	1	0	0	0	2	3	2
1.500	0	2	0	0	0	1	3	3
2.000	0	0	0	1	0	0	1	4
Total:	118	23	1	4	0	5	151	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	27				27	2
Total Fire Hydrants	27	0	0	0	27	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	27
Number of distribution system valves end of year:	1
Number of distribution valves operated during year:	1

WATER OPERATING SECTION FOOTNOTES

Taxes (Acct. 408 - Water) (Page W-06)

METERS CHARGED TO SEWER DEPT. SHOULD BE \$87., BUT WAS NOT ENTERED BECAUSE PROPERTY TAX EQUIVALENT WAS ZERO.

Property Tax Equivalent (Water) (Page W-07)

BOARD RESOLUTION SETTING A ZERO-AMOUNT, APRIL 2, 2001.

Water Services (Page W-16)

1 NEW HOOKUP, PAID CASH.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	0	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	0	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	0	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	0	
Total Operating Expenses	0	
NET OPERATING INCOME	0	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1	1
Other (specify):		
		2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
		7
Total Amortization of Construction Grants (636)	0	

SEWER 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)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER 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)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify):		4
Total tax expense		<u>0</u>

SEWER 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 accounts 391.1 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)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER 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 accounts 391.1 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)
TREATMENT AND DISPOSAL PLANT		
Other Treatment and Disposal Plant Equipment (341)		28
Total Treatment and Disposal Plant	0	0
GENERAL PLANT		
Land and Land Rights (370)		29
Structures and Improvements (371)		30
Office Furniture and Equipment (372)		31
Computer Equipment (372.1)		32
Transportation Equipment (373)		33
Other General Equipment (379)		34
Other Tangible Property (390)		35
Total General Plant	0	0
Total utility plant in service directly assignable	0	0
Common Utility Plant Allocated to Sewer Department		36
Total utility plant in service	0	0

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	<u>0</u>
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	<u>0</u>	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
NONE					

SEWER OPERATING SECTION FOOTNOTES

NONE