



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES

Principal Office: 30 WEST CENTRAL ST., ROOM 209  
CHIPPEWA FALLS, WI 54729-2467

For the Year Ended: DECEMBER 31, 1997

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES

**Utility Address:** 30 WEST CENTRAL ST., ROOM 209  
CHIPPEWA FALLS, WI 54729-2467

**When was utility organized?** 4/1/1920

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JOHN W. ALLEN

**Title:** SUPERINTENDENT/MANAGER

**Office Address:**

30 W. CENTRAL ST., ROOM 209  
CHIPPEWA FALLS, WI 54729-2467

**Telephone:** (715) 726 - 2741

**Fax Number:** (715) 726 - 2750

**E-mail Address:**

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

**Name:** DANIEL L. THOLE CPA

**Title:** PARTNER

**Office Address:** TRACEY & THOLE, S.C.

520 SECOND ST.  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

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

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

**Name:** DANIEL L. THOLE CPA

**Title:** PARTNER

**Office Address:** TRACEY & THOLE, S.C.

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

**Date of most recent audit report:** 4/17/1998

**Period covered by most recent audit:** 1/1/9 - 12/31/977

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** JOHN W. ALLEN

**Title:** SUPERINTENDENT/MANAGER

**Office Address:**

30 W. CENTRAL ST., ROOM 209  
CHIPPEWA FALLS, WI 54729

**Telephone:** (715) 726 - 2741

**Fax Number:** (715) 726 - 2750

**E-mail Address:**

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**Name of utility commission/committee:** Public Utilities Commission

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

JOHN W. ADAMS, JR.

WESTON A. GEISSLER, CHAIRMAN

GERALD P. O'DRISCOLL, VICE-CHAIRMAN

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

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

**Date of Ordinance:**                     

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,373,873	1,326,222	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	721,785	741,101	2
Depreciation Expense (403)	153,394	158,224	3
Amortization Expense (404-407)	0		4
Taxes (408)	220,896	221,280	5
<b>Total Operating Expenses</b>	<b>1,096,075</b>	<b>1,120,605</b>	
<b>Net Operating Income</b>	<b>277,798</b>	<b>205,617</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>277,798</b>	<b>205,617</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	62,804	55,041	10
Miscellaneous Nonoperating Income (421)	0	9,659	11
<b>Total Other Income</b>	<b>62,804</b>	<b>64,700</b>	
<b>Total Income</b>	<b>340,602</b>	<b>270,317</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>340,602</b>	<b>270,317</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>340,602</b>	<b>270,317</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,115,207	3,844,890	20
Balance Transferred from Income (433)	340,602	270,317	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,455,809</b>	<b>4,115,207</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 Operating Cash and Investments	9,125	5
Interest on Special Fund Investment	53,679	6
<b>Total (Acct. 419):</b>	<b>62,804</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	1,373,873	0	0	0	1,373,873	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,373,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,373,873</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	351,098		351,098	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	20,194		20,194	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	3,506		3,506	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	36,067		36,067	19
<b>Total Payroll</b>	<b>410,865</b>	<b>0</b>	<b>410,865</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	9,985,303	8,894,929	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,363,833	2,212,876	2
<b>Net Utility Plant</b>	<b>7,621,470</b>	<b>6,682,053</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>7,621,470</b>	<b>6,682,053</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	9,356	9,356	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,528	1,528	6
<b>Net Nonutility Property</b>	<b>7,828</b>	<b>7,828</b>	
Investment in Municipality (123)	0		7
Other Investments (124)	0		8
Special Funds (125-128)	599,743	1,052,790	9
<b>Total Other Property and Investments</b>	<b>607,571</b>	<b>1,060,618</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	246,747	381,246	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	119,137	117,675	15
Other Accounts Receivable (143)	11,630	5,573	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	155,083	174,622	18
Materials and Supplies (151-163)	71,309	71,931	19
Prepayments (165)	0		20
Interest and Dividends Receivable (171)	4,043	5,521	21
Accrued Utility Revenues (173)	107,100	103,447	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>715,049</b>	<b>860,015</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0		24
Other Deferred Debits (182-186)	0		25
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>8,944,090</b>	<b>8,602,686</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)	662,154	662,154	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	4,455,809	4,115,207	<b>28</b>
<b>Total Proprietary Capital</b>	<b>5,117,963</b>	<b>4,777,361</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0		<b>29</b>
Advances from Municipality (223)	0		<b>30</b>
Other Long-Term Debt (224)	0		<b>31</b>
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>32</b>
Accounts Payable (232)	39,678	22,383	<b>33</b>
Payables to Municipality (233)	79,351	159,966	<b>34</b>
Customer Deposits (235)	120		<b>35</b>
Taxes Accrued (236)	392,108	392,108	<b>36</b>
Interest Accrued (237)	0	0	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>511,257</b>	<b>574,457</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	78,133	68,613	<b>44</b>
<b>Total Deferred Credits</b>	<b>78,133</b>	<b>68,613</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</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)	3,236,737	3,182,255	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>8,944,090</b>	<b>8,602,686</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)	8,942,575	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)	116,506				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	926,222				7
<b>Total Utility Plant</b>	<b>9,985,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,363,833	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>2,363,833</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>7,621,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,212,876				2,212,876	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	153,394				153,394	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,716				5,716	6
Accruals charged other						7
accounts (specify):						8
Transportation	16,106				16,106	9
Salvage	7,731				7,731	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>182,947</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>182,947</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	22,954				22,954	15
Cost of removal	4,353				4,353	16
Other debits (specify):						17
Gain on sale-Transportation equip.	4,683				4,683	18
<b>Total debits</b>	<b>31,990</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,990</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,363,833</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,363,833</b>	<b>20</b>
						21
						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
<b>Other (specify):</b>					
TANK LIGHTING HELD FOR RESALE	9,356			9,356	2
<b>Total Nonutility Property (121)</b>	<b>9,356</b>	<b>0</b>	<b>0</b>	<b>9,356</b>	
Less accum. prov. depr. & amort. (122)	1,528			1,528	3
<b>Net Nonutility Property</b>	<b>7,828</b>	<b>0</b>	<b>0</b>	<b>7,828</b>	

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

Particulars (a)	Amount (b)
Balance first of year	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**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0
Water utility (154)	71,309	71,931
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	<u>71,309</u>	<u>71,931</u>

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

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	662,154	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>662,154</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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)	
Total Reacquired Bonds (Account 222)				0	1
<b>Net amount of bonds outstanding December 31:</b>				<u><u>0</u></u>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	392,108	1
<b>Accruals:</b>		
Charged water department expense	220,896	2
Charged electric department expense		3
Charged sewer department expense	3,298	4
<b>Other (explain):</b>		
Charged plant accounts and accounts receivable billing	3,145	5
<b>Total Accruals and other credits</b>	<b>227,339</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	196,054	6
Social Security taxes	30,131	7
PSC Remainder Assessment	1,154	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>227,339</b>	
<b>Balance end of year</b>	<b>392,108</b>	

### 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>					0	1
<b>Subtotal</b>	0	0	0	0		
<b>Advances from Municipality (223)</b>					0	2
<b>Subtotal</b>	0	0	0	0		
<b>Other Long-Term Debt (224)</b>					0	3
<b>Subtotal</b>	0	0	0	0		
<b>Notes Payable (231)</b>					0	4
<b>Subtotal</b>	0	0	0	0		
<b>Total</b>	0	0	0	0		

**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	3,182,255					<b>3,182,255</b>	1
<b>Add credits during year:</b>							
For Services	18,154					<b>18,154</b>	2
For Mains	36,328					<b>36,328</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>3,236,737</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,236,737</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>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
LGIP Investments	599,743	4
<b>Total (Acct. 126):</b>	<b>599,743</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	119,137	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
Unbilled		12
<b>Total (Acct. 142):</b>	<b>119,137</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
Bankruptcy judgements	1,048	15
Maintenance of Chemical Feeders-Nothorn Wisconsin Center	7,038	16

## 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>Other Accounts Receivable (143):</b>		
Miscellaneous billings for meter repairs and services to others	3,544	17
<b>Total (Acct. 143):</b>	<b>11,630</b>	
<b>Receivables from Municipality (145):</b>		
Due from Municipality	83,551	18
Due from Wastewater	71,532	19
<b>Total (Acct. 145):</b>	<b>155,083</b>	
<b>Prepayments (165):</b>		
NONE		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		25
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
For watermain project on Garden-Butteuhoff	11,605	26
For Insurance, construction and operational items paid	49,003	27
For Section 125 Plan fees and postage	143	28
Due to wastewater	18,600	29
<b>Total (Acct. 233):</b>	<b>79,351</b>	
<b>Other Deferred Credits (253):</b>		
Sick Leave Payable	76,958	30
Vacation Payable	1,175	31
<b>Total (Acct. 253):</b>	<b>78,133</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	8,859,135	0	0	0	8,859,135	1
Materials and Supplies	71,620	0	0	0	71,620	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,288,354	0	0	0	2,288,354	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,209,496	0	0	0	3,209,496	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,432,905</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,432,905</b>	
Net Operating Income	277,798	0	0	0	277,798	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>8.09%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.09%</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	662,154	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,285,508	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>4,947,662</b>	
<b>Net Income</b>		
Net Income	340,602	5
<b>Percent Return on Proprietary Capital</b>	<b>6.88%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

October 15, 1998

Mr. John Allen, Superintendent/Manager  
Chippewa Falls Public Utilities  
30 West Central Street # 209  
Chippewa Falls, WI 54729-2448

Re: 1997 Analytical Review File DWCCA-1120-RL

Dear Mr. Allen:

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

1. During our review, we noted dollars in Account 398 of both the Plant Schedule, page W-10, and the Accumulated Provision for Depreciation Schedule, page W-10. These dollars should have been reported in Account 397.1, SCADA Equipment, for both schedules. We will make the correction on our electronic copy.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

RL:mo:W:\COMPL\ROSELEE\1120 Chippewa Falls.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,352,875	1
<b>Total Sales of Water</b>	<b>1,352,875</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	8,350	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,648	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>20,998</b>	
<b>Total Operating Revenues</b>	<b>1,373,873</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	4,615	8
Pumping Expenses (620-633)	117,258	9
Water Treatment Expenses (640-652)	41,979	10
Transmission and Distribution Expenses (660-678)	346,567	11
Customer Accounts Expenses (901-905)	34,521	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	176,845	14
<b>Total Operation and Maintenance Expenses</b>	<b>721,785</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	153,394	15
Amortization Expense (404-407)		16
Taxes (408)	220,896	17
<b>Total Other Operating Expenses</b>	<b>374,290</b>	
<b>Total Operating Expenses</b>	<b>1,096,075</b>	
<b>NET OPERATING INCOME</b>	<b>277,798</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				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	4,017	223,156	417,551	4
Commercial	801	120,079	172,573	5
Industrial	88	701,752	460,117	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,906</b>	<b>1,044,987</b>	<b>1,050,241</b>	
Private Fire Protection Service (462)	60		23,689	7
Public Fire Protection Service (463)	1		216,254	8
Other Sales to Public Authorities (464)	36	57,676	62,691	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>5,003</b>	<b>1,102,663</b>	<b>1,352,875</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>
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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)	216,254	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>216,254</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	8,350	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>8,350</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</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		10
<b>Other (specify):</b> Return on net investment in meters charged to non-regulated sewer department	12,648	11
<b>Total Other Water Revenues (474)</b>	<b>12,648</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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	4,615	13
<b>Total Source of Supply Expenses</b>	<b>4,615</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	78,068	17
Pumping Labor and Expenses (624)	35,384	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	3,806	25
<b>Total Pumping Expenses</b>	<b>117,258</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	27,372	27

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	14,438	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	169	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>41,979</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	11,011	<b>34</b>
Storage Facilities Expenses (661)	3,023	<b>35</b>
Transmission and Distribution Lines Expenses (662)	143,561	<b>36</b>
Meter Expenses (663)		<b>37</b>
Customer Installations Expenses (664)		<b>38</b>
Miscellaneous Expenses (665)	22,154	<b>39</b>
Rents (666)	12,000	<b>40</b>
Maintenance Supervision and Engineering (670)	11,180	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	3,992	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	59,030	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	35,502	<b>46</b>
Maintenance of Meters (676)	28,731	<b>47</b>
Maintenance of Hydrants (677)	16,191	<b>48</b>
Maintenance of Miscellaneous Plant (678)	192	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>346,567</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	9,399	<b>51</b>
Customer Records and Collection Expenses (903)	25,122	<b>52</b>
Uncollectible Accounts (904)		<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>34,521</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	33,124	<b>56</b>
Office Supplies and Expenses (921)	10,796	<b>57</b>
Administrative Expenses Transferred--Credit (922)		<b>58</b>
Outside Services Employed (923)	19,838	<b>59</b>
Property Insurance (924)	6,922	<b>60</b>
Injuries and Damages (925)	18,749	<b>61</b>
Employee Pensions and Benefits (926)	83,461	<b>62</b>
Regulatory Commission Expenses (928)	2,642	<b>63</b>
Duplicate Charges--Credit (929)		<b>64</b>
Miscellaneous General Expenses (930)	713	<b>65</b>
Rents (931)	600	<b>66</b>
Maintenance of General Plant (932)		<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>176,845</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>721,785</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		196,054	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,298	2
<b>Net property tax equivalent</b>		<b>192,756</b>	
Social Security		26,986	3
PSC Remainder Assessment		1,154	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>220,896</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 § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.274000				3
County tax rate	mills		5.302310				4
Local tax rate	mills		12.321210				5
School tax rate	mills		14.105890				6
Voc. school tax rate	mills		2.379990				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>34.383400</b>				<b>10</b>
Less: state credit	mills		2.609820				11
<b>Net tax rate</b>	mills		<b>31.773580</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>12.321210</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>16.485880</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills						<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>28.807090</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>34.383400</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.837820</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>31.773580</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>26.620531</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>8,894,929</b>	8,894,929				22
Materials & Supplies	\$	<b>71,931</b>	71,931				23
<b>Subtotal</b>	\$	<b>8,966,860</b>	<b>8,966,860</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>21,707</b>	21,707				25
<b>Taxable Assets</b>	\$	<b>8,945,153</b>	<b>8,945,153</b>				<b>26</b>
Assessment Ratio	dec.		0.729828				27
<b>Assessed Value</b>	\$	<b>6,528,423</b>	<b>6,528,423</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>26.620531</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>173,790</b>	<b>173,790</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	196,054					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>196,054</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 \$100,000 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	17,554		4
Structures and Improvements (311)	4,485		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	198,964		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)	25,229		11
<b>Total Source of Supply Plant</b>	<b>246,232</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	26,732		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	108,576		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	183,291	20,416	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	15,847		20
<b>Total Pumping Plant</b>	<b>334,446</b>	<b>20,416</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)	43,632		22
Water Treatment Equipment (332)	35,383		23
<b>Total Water Treatment Plant</b>	<b>79,015</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	13,291		24
Structures and Improvements (341)			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)			17,554	4
Structures and Improvements (311)			4,485	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			198,964	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			25,229	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>246,232</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			26,732	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			108,576	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			203,707	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,847	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>354,862</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			43,632	22
Water Treatment Equipment (332)			35,383	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>79,015</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			13,291	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 \$100,000 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	948,000		26
Transmission and Distribution Mains (343)	4,316,891	45,682	27
Fire Mains (344)			28
Services (345)	1,288,041	62,695	29
Meters (346)	339,535	13,924	30
Hydrants (348)	698,375	21,971	31
Other Transmission and Distribution Plant (349)	1,643		32
<b>Total Transmission and Distribution Plant</b>	<b>7,605,776</b>	<b>144,272</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	4,468	520	35
Computer Equipment (391.1)	30,217		36
Transportation Equipment (392)	221,253	17,387	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	47,407	3,399	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	112,318	3,840	41
Communication Equipment (397)	7,138		42
SCADA Equipment (397.1)	87,425		43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>510,226</b>	<b>25,146</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,775,695</b>	<b>189,834</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>8,775,695</b>	<b>189,834</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)			948,000 26
Transmission and Distribution Mains (343)	415		4,362,158 27
Fire Mains (344)			0 28
Services (345)	2,602		1,348,134 29
Meters (346)	6,373		347,086 30
Hydrants (348)	237		720,109 31
Other Transmission and Distribution Plant (349)			1,643 32
<b>Total Transmission and Distribution Plant</b>	<b>9,627</b>	<b>0</b>	<b>7,740,421</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			4,988 35
Computer Equipment (391.1)			30,217 36
Transportation Equipment (392)	13,127		225,513 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	200		50,606 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			116,158 41
Communication Equipment (397)			7,138 42
SCADA Equipment (397.1)			87,425 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>13,327</b>	<b>0</b>	<b>522,045</b>
<b>Total utility plant in service directly assignable</b>	<b>22,954</b>	<b>0</b>	<b>8,942,575</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>22,954</b>	<b>0</b>	<b>8,942,575</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	2,327	4.35%	195	1
Collecting and Impounding Reservoirs (312)		0.00%		2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	94,150	2.33%	4,636	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)	4,032	4.76%	1,201	7
<b>Total Source of Supply Plant</b>	<b>100,509</b>		<b>6,032</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	19,883	2.27%	607	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	30,461	4.00%	4,343	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	123,960	2.56%	4,953	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	13,475	3.23%	512	15
<b>Total Pumping Plant</b>	<b>187,779</b>		<b>10,415</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	15,374	4.55%	1,985	16
Water Treatment Equipment (332)	26,972	6.67%	2,360	17
<b>Total Water Treatment Plant</b>	<b>42,346</b>		<b>4,345</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	451,280	1.89%	17,917	19
Transmission and Distribution Mains (343)	581,915	0.70%	30,376	20
Fire Mains (344)				21
Services (345)	328,311	3.33%	43,892	22
Meters (346)	103,751	3.33%	11,432	23
Hydrants (348)	141,189	1.75%	12,412	24
Other Transmission and Distribution Plant (349)	1,643	6.67%		25
<b>Total Transmission and Distribution Plant</b>	<b>1,608,089</b>		<b>116,029</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					2,522	1
312					0	2
313					0	3
314					98,786	4
315					0	5
316					0	6
317					5,233	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106,541</b>	
321					20,490	8
322					0	9
323					34,804	10
324					0	11
325					128,913	12
326					0	13
327					0	14
328					13,987	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>198,194</b>	
331					17,359	16
332					29,332	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,691</b>	
341					0	18
342					469,197	19
343	415	533			611,343	20
344					0	21
345	2,602	3,774			365,827	22
346	6,373		386		109,196	23
348	237	46			153,318	24
349					1,643	25
	<b>9,627</b>	<b>4,353</b>	<b>386</b>	<b>0</b>	<b>1,710,524</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				<b>26</b>
Office Furniture and Equipment (391)	4,468	6.25%	296	<b>27</b>
Computer Equipment (391.1)	19,647	11.11%	3,357	<b>28</b>
Transportation Equipment (392)	111,112		16,106	<b>29</b>
Stores Equipment (393)				<b>30</b>
Tools, Shop and Garage Equipment (394)	39,432	5.56%	2,725	<b>31</b>
Laboratory Equipment (395)				<b>32</b>
Power Operated Equipment (396)	49,164		10,079	<b>33</b>
Communication Equipment (397)	7,138	6.67%		<b>34</b>
SCADA Equipment (397.1)	43,192	6.67%	5,831	<b>35</b>
Miscellaneous Equipment (398)		0.00%		<b>36</b>
Other Tangible Property (399)				<b>37</b>
<b>Total General Plant</b>	<u><b>274,153</b></u>		<u><b>38,394</b></u>	
<b>Total accum. prov. directly assignable</b>	<b>2,212,876</b>		<b>175,215</b>	
 Common Utility Plant Allocated to Water Department				 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <u><u><b>2,212,876</b></u></u>		 <u><u><b>175,215</b></u></u>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391					4,764	27
391.1					23,004	28
392	13,127		5,995	(4,682)	115,404	29
393			0	0	0	30
394	200		1,350		43,307	31
395					0	32
396					59,243	33
397					7,138	34
397.1					49,023	35
398					0	36
399					0	37
	<b>13,327</b>	<b>0</b>	<b>7,345</b>	<b>(4,682)</b>	<b>301,883</b>	
	<b>22,954</b>	<b>4,353</b>	<b>7,731</b>	<b>(4,682)</b>	<b>2,363,833</b>	
					<b>0</b>	<b>38</b>
	<b>22,954</b>	<b>4,353</b>	<b>7,731</b>	<b>(4,682)</b>	<b>2,363,833</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			107,405	<b>107,405</b>	1
February			102,346	<b>102,346</b>	2
March			112,980	<b>112,980</b>	3
April			113,025	<b>113,025</b>	4
May			112,403	<b>112,403</b>	5
June			130,456	<b>130,456</b>	6
July			119,641	<b>119,641</b>	7
August			127,242	<b>127,242</b>	8
September			121,178	<b>121,178</b>	9
October			120,024	<b>120,024</b>	10
November			101,821	<b>101,821</b>	11
December			110,652	<b>110,652</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>1,379,173</b>	<b>1,379,173</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				46,786	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				<b>1,332,387</b>	16
Less: Water sold				1,102,663	17
Losses and unaccounted for				<b>229,724</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>17%</b>	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Leakage report was initiated and leakage has been reduced.					
Maximum gallons pumped by all methods in any one day during reporting year				6,019,000	21
Date of maximum: 8/11/1997					22
Cause of maximum:					23
Sprinkling and air conditioning					
Minimum gallons pumped by all methods in any one day during reporting year				1,523,000	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				1,764,900	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WEST WELL FIELD	1	53	36	925,052	Yes	<b>1</b>
EAST WELL FIELD	1	40	24	155,522	Yes	<b>2</b>
WEST WELL FIELD	2	60	36	604,252	Yes	<b>3</b>
EAST WELL FIELD	2	48	24	350,164	Yes	<b>4</b>
EAST WELL FIELD	3	54	24	0	No	<b>5</b>
EAST WELL FIELD	4	63	24	129,553	Yes	<b>6</b>
EAST WELL FIELD	5	90	24	994,883	Yes	<b>7</b>
EAST WELL FIELD	6	58	16	885,660	Yes	<b>8</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	PUMP #1E	PUMP #1W	PUMP #2E	1
Location	EAST EDDY	WEST EDDY	EAST EDDY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1962	1962	1962	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	1,275	1	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1962	1962	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	150	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #2W	PUMP #4E	PUMP #5E	14
Location	WEST EDDY	EAST EDDY	EAST EDDY	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE-BOWLER	FAIRBANKS-MORSE	LAYNE-BOWLER	18
Year Installed	1962	1995	1997	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	1,000	1,250	21
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1991	1972	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	100	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	PUMP #6E		1
Location	EAST EDDY		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	FAIRBANKS-MORSE		5
Year Installed	1995		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,000		8
Pump Motor or Standby Engine Mfr	US ELECTRIC		10
Year Installed	1972		11
Type	ELECTRIC		12
Horsepower	100		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	EAST HILL	SOUTH SIDE	WEST HILL	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	1962	1962	1962	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	107	207	107	6
Total capacity in gallons	1,000,000	500,000	750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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)	
M	D	2.000	11,082		611		10,471	1
M	D	4.000	6,596				6,596	2
M	D	6.000	200,930	1,076			202,006	3
M	D	8.000	55,493	324			55,817	4
M	D	10.000	4,260				4,260	5
M	D	12.000	97,831	671			98,502	6
M	D	16.000	37,859				37,859	7
M	D	20.000	6,086				6,086	8
<b>Total Within Municipality</b>			<b>420,137</b>	<b>2,071</b>	<b>611</b>	<b>0</b>	<b>421,597</b>	
M	D	6.000	1,640				1,640	9
<b>Total Outside of Municipality</b>			<b>1,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,640</b>	
<b>Total Utility</b>			<b>421,777</b>	<b>2,071</b>	<b>611</b>	<b>0</b>	<b>423,237</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	0.625	413		7		406		1
M	0.750	1,317	4	35		1,286		2
M	1.000	2,289	64	11		2,342		3
M	1.250	8				8		4
M	1.500	116	4	1		119		5
M	2.000	215	1	1		215		6
M	3.000	1				1		7
M	4.000	18				18		8
M	6.000	33	2			35		9
M	8.000	58				58		10
M	10.000	2				2		11
M	12.000	3	1			4		12
<b>Total Utility</b>		<b>4,473</b>	<b>76</b>	<b>55</b>	<b>0</b>	<b>4,494</b>	<b>0</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).

#### 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	4,872	149	56	1	4,966	712	1
1.000	168				168	37	2
1.500	65	6			71		3
2.000	78	2			80		4
3.000	30				30	5	5
4.000	13				13		6
6.000	10	1	1		10		7
8.000	3				3		8
<b>Total:</b>	<b>5,239</b>	<b>158</b>	<b>57</b>	<b>1</b>	<b>5,341</b>	<b>754</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,970	629	26	8		333	4,966	1
1.000	46	89	18	4		11	168	2
1.500	1	47	12	5		6	71	3
2.000		27	17	12		24	80	4
3.000		9	4	3		14	30	5
4.000			7	2		4	13	6
6.000			4			6	10	7
8.000				2		1	3	8
<b>Total:</b>	<b>4,017</b>	<b>801</b>	<b>88</b>	<b>36</b>	<b>0</b>	<b>399</b>	<b>5,341</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	660	10	2		668	2
<b>Total Fire Hydrants</b>	<b>660</b>	<b>10</b>	<b>2</b>	<b>0</b>	<b>668</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	668
Number of distribution system valves end of year:	839
Number of distribution valves operated during year:	544

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## WATER OPERATING SECTION FOOTNOTES

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

Transportation Equipment: Purchase of 1997 Dodge Cargo Van (\$17,387).  
Retirement of 1990 Ford Van (\$13,127).

Electronic Pumping Equipment: New pump installed in Well #5.  
Old pump retired in 1996.

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### Accumulated Provision for Depreciation - Water (Page W-10)

Dollars moved from 398 to 397.1 per Jim L., PSC. 10/7/98 ele

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### Water Mains (Page W-17)

Water Mains Added During the Year: Financed-Property  
owners charged \$11.00 per foot.

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### Water Services (Page W-18)

Per PSC Schedule CZ-1 Amendment 21.  
3/4" or 1" Copper Service at \$563.00  
Larger size service at actual cost.

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