



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, 1998

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

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

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: jallen@discover-net.net

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

Name: STEPHEN C. OTTO CPA

Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET
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: STEPHEN C. OTTO CPA

Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 4/13/1999

Period covered by most recent audit: 1/1/98-12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

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: jallen@discover-net.net

Name of utility commission/committee: Public Utilities Commission

Names of members of utility commission/committee:

ARLAN K. BERGQUIST, CHAIRMAN

PHARES T. BUTLER

GERALD P. O'DRISCOLL, VICE-CHAIRMAN

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: [REDACTED]

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

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

Firm Name: N/A

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)	1,752,063	1,373,873	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	762,362	721,785	2
Depreciation Expense (403)	262,563	153,394	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	202,994	220,896	5
Total Operating Expenses	1,227,919	1,096,075	
Net Operating Income	524,144	277,798	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	524,144	277,798	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	31,582	62,804	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	31,582	62,804	
Total Income	555,726	340,602	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	555,726	340,602	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	28,704	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	28,704	0	
Net Income	527,022	340,602	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,455,809	4,115,207	20
Balance Transferred from Income (433)	527,022	340,602	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,982,831	4,455,809	

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)	
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	
Income from Nonutility Operations (417):		
None		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
None		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Operating Cash and Investments	7,084	5
Interest on Special Fund Investments	24,498	6
Total (Acct. 419):	31,582	
Miscellaneous Nonoperating Income (421):		
None		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
None		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
None		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
None		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
None		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
None		13
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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
None	0				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	1,752,063	0	0	0	1,752,063	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				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
None	0				0	6
Revenues subject to Wisconsin Remainder Assessment	1,752,063	0	0	0	1,752,063	

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	345,710		345,710	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	15,435		15,435	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	2,602		2,602	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	41,450		41,450	19
Total Payroll	405,197	0	405,197	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	11,944,685	9,985,303	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,486,236	2,363,833	2
Net Utility Plant	9,458,449	7,621,470	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	9,458,449	7,621,470	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	9,356	9,356	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,528	1,528	6
Net Nonutility Property	7,828	7,828	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	537,823	599,743	9
Total Other Property and Investments	545,651	607,571	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	159,418	246,747	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	157,448	119,137	15
Other Accounts Receivable (143)	17,391	11,630	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	430,416	155,083	18
Materials and Supplies (151-163)	74,221	71,309	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	2,239	4,043	21
Accrued Utility Revenues (173)	141,094	107,100	22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	982,227	715,049	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	10,986,327	8,944,090	

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)	804,935	662,154	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	4,982,831	4,455,809	28
Total Proprietary Capital	5,787,766	5,117,963	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	800,000	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	800,000	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	63,651	39,678	33
Payables to Municipality (233)	393,914	79,351	34
Customer Deposits (235)	300	120	35
Taxes Accrued (236)	374,189	392,108	36
Interest Accrued (237)	28,704	0	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)	0		41
Total Current and Accrued Liabilities	860,758	511,257	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	100,894	78,133	44
Total Deferred Credits	100,894	78,133	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,436,909	3,236,737	49
Total Liabilities and Other Credits	10,986,327	8,944,090	

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 (101)	11,828,179	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)	0				4
Property Held for Future Use (105)	116,506				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	0				7
Total Utility Plant	11,944,685	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,486,236	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				10
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				13
Total Accumulated Provision	2,486,236	0	0	0	
Net Utility Plant	9,458,449	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,363,833				2,363,833	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	262,563				262,563	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,755				8,755	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	17,769				17,769	9
Salvage	20,561				20,561	10
Other credits (specify):						11
None	0				0	12
Total credits	309,648	0	0	0	309,648	13
Debits during year						14
Book cost of plant retired	175,031				175,031	15
Cost of removal	9,747				9,747	16
Other debits (specify):						17
Gain on Sale-Transportation Equip.	2,467				2,467	18
Total debits	187,245	0	0	0	187,245	19
Balance End of Year	2,486,236	0	0	0	2,486,236	20
						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
Other (specify):					
TANK LIGHTING HELD FOR RESALE	9,356			9,356	2
Total Nonutility Property (121)	9,356	0	0	9,356	
Less accum. prov. depr. & amort. (122)	1,528			1,528	3
Net Nonutility Property	7,828	0	0	7,828	

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

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

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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	74,221	71,309	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	74,221	71,309	

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)				
None	0	N/A	0	1
Total			0	
Unamortized premium on debt (251)				
None	0	N/A	0	2
Total			0	

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	662,154	1
Changes during year (explain):		
Paid in from City's TID for Olson Drive Project	142,781	2
Balance end of year	<u>804,935</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
Net amount of bonds outstanding December 31:				0

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)	
Advances (223)					
From Wastewater Utility (Refinanced LTD in 1999)	01/16/1998	12/31/1999	4.00%	800,000	1
Total for Account 223				800,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	392,108	1
Accruals:		
Charged water department expense	202,994	2
Charged electric department expense		3
Charged sewer department expense	3,357	4
Other (explain):		
Charged to Plant Accounts	1,181	5
Charges to Accumulated Depreciation Accounts	199	6
Charged Accounts Receivable Billing Accounts	3,171	7
Total Accruals and other credits	210,902	
Taxes paid during year:		
County, state and local taxes	196,054	8
Social Security taxes	30,997	9
PSC Remainder Assessment	1,770	10
Other (explain):		
None		11
Total payments and other debits	228,821	
Balance end of year	374,189	

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)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Advance from Wastewater Utility Funds	0	28,704	0	28,704	2
Subtotal	0	28,704	0	28,704	
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	0	28,704	0	28,704	

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	3,236,737	0	0	0	0	3,236,737	1
Add credits during year:							
For Services	48,879					48,879	2
For Mains	151,293					151,293	3
Other (specify):							
NONE	0					0	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	3,436,909	0	0	0	0	3,436,909	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	819,546					819,546	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):		
None		2
Total (Acct. 124):	0	
Sinking Funds (125):		
None		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
Local Government Investment Pool	537,823	4
Total (Acct. 126):	537,823	
Other Special Funds (128):		
None		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
None		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
None		7
Total (Acct. 134):	0	
Notes Receivable (141):		
None		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	157,448	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
None		12
Total (Acct. 142):	157,448	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
Engineering Reimbursement Due from Contractor	14,642	15
Bankruptcy Judgements	880	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)
Other Accounts Receivable (143):		
Chemical Feeder Maintenance-Northern Center	694	17
Miscellaneous Billings for Repairs and Services to Others	1,175	18
Total (Acct. 143):	17,391	
Receivables from Municipality (145):		
Special Assessments	194,883	19
Delinquent Billings Placed on Tax Roll	31,090	20
1998 Public Fire Protection Adjustment	11,862	21
Data Processing Labor	3,378	22
Telephone Charges	1,474	23
Other General Fund Operational Costs	2,111	24
Wastewater Construction Costs Paid by Water Utility	112,767	25
Wastewater Departments Share of Meter Related Costs	71,538	26
Other Wastewater Operational Costs Paid by Water Utility	1,313	27
Total (Acct. 145):	430,416	
Prepayments (165):		
None		28
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
None		29
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
None		30
Total (Acct. 183):	0	
Clearing Accounts (184):		
None		31
Total (Acct. 184):	0	
Temporary Facilities (185):		
None		32
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
None		33
Total (Acct. 186):	0	
Payables to Municipality (233):		
Bay, Cedar, Jefferson Ave. Project Costs Paid by City	180,727	34
Evergreen Lane Project Paid by City	107,067	35
Marrs Street Related Project Paid by City	59,298	36

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)
Payables to Municipality (233):		
Insurance Costs Paid by City	27,582	37
Street Opening Charges to Utility	16,462	38
Other Operational Costs Paid by City	2,145	39
Operational Costs Paid by Wastewater Utility	633	40
Total (Acct. 233):	393,914	
Other Deferred Credits (253):		
Sick Leave Payable	85,215	41
Vacation Payable	15,679	42
Total (Acct. 253):	100,894	

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	10,385,377	0	0	0	10,385,377	1
Materials and Supplies	72,765	0	0	0	72,765	2
Other (specify):						
None	0				0	3
Less Average:						
Reserve for Depreciation	2,425,034	0	0	0	2,425,034	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	3,336,823	0	0	0	3,336,823	6
Other (specify):						
None	0				0	7
Average Net Rate Base	4,696,285	0	0	0	4,696,285	
Net Operating Income	524,144	0	0	0	524,144	8
Net Operating Income as a percent of Average Net Rate Base						
	11.16%	N/A	N/A	N/A	11.16%	

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	733,544	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,719,320	3
Other (Specify):		
None	0	4
Total Average Proprietary Capital	5,452,864	
Net Income		
Net Income	527,022	5
 Percent Return on Proprietary Capital	 9.67%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

Extensions of service did take place in 1998 as can be seen in the statistical schedules.

The following projects were placed into service:

Olson Drive

Evergreen Lane

Bay-Cedar-Jefferson Avenues

Marrs, Unity, Terrence, Micheal Streets

4. Estimated changes in revenues due to rate changes.

The utility was authorized a rate change effective 6/1/98. It is anticipated that the rate change will generate increased revenues in the amount of \$449,730 of which \$389,459 is from general service and \$60,271 from the public fire protection charge.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

Formal proceedings with the Public Service Commission consisted of a full rate case which resulted in a rate change effective 6/1/98 and a review of the Utility's water treatment facilities which resulted in authorization of the proposed water treatment to remove nitrates.

7. Any additional matters.

The utility placed into service its nitrate removal plant in the amount of \$2,260,705 as detailed in the plant schedules.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The City's Wastewater Utility advanced \$800,000 to the water utility. It is anticipated that this advance will be refinanced with long-term debt in 1999. The water utility is presently in the process of applying for funds under the Safe Drinking Water Loan Program of which part will be used to repay the wastewater utility.

Signature Page (Page ii)

ACCOUNTANT'S COMPILATION REPORT

Department of Public Utilities
City of Chippewa Falls
Chippewa Falls, Wisconsin

We have compiled the Municipal Utility Annual Report of the City of Chippewa Falls Department of Public Utilities-Water Utility for the year ended December 31, 1998 in accordance with standards established by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission information that is the representation of management. We have not audited or reviewed the Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report. This financial report was compiled by us from financial statements for the same period which were previously audited as indicated in our report dated April 13, 1999. Nonfinancial statistical information was prepared by management.

The aforementioned report was compiled in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

TRACY & THOLE, S.C.
Certified Public Accountants

April 13, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 6, 1999

Mr. John W. Allen, Superintendent
Chippewa Falls Dept Of Public Utility
30 Wwest Central Street, Room 209
Chippewa Falls, WI 54729-2467

1998 Analytical Review DWCCA-1120-ELE

Dear Mr. Allen:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,732,270	1
Total Sales of Water	1,732,270	
Other Operating Revenues		
Forfeited Discounts (470)	7,916	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,877	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	19,793	
Total Operating Revenues	1,752,063	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	1,548	8
Pumping Expenses (620-633)	109,735	9
Water Treatment Expenses (640-652)	77,089	10
Transmission and Distribution Expenses (660-678)	360,344	11
Customer Accounts Expenses (901-905)	38,035	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	175,611	14
Total Operation and Maintenance Expenses	762,362	
Other Operating Expenses		
Depreciation Expense (403)	262,563	15
Amortization Expense (404-407)	0	16
Taxes (408)	202,994	17
Total Other Operating Expenses	465,557	
Total Operating Expenses	1,227,919	
NET OPERATING INCOME	524,144	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential			0	1
Commercial			0	2
Industrial			0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	4,023	228,560	541,286	4
Commercial	850	127,479	228,472	5
Industrial	103	839,278	593,492	6
Total Metered Sales to General Customers (461)	4,976	1,195,317	1,363,250	
Private Fire Protection Service (462)	61		26,607	7
Public Fire Protection Service (463)	1		259,442	8
Other Sales to Public Authorities (464)	34	63,477	82,971	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)			0	12
Total Sales of Water	5,072	1,258,794	1,732,270	

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)	259,442	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)	259,442	
Forfeited Discounts (470):		
Customer late payment charges	7,916	5
Other (specify):		
None		6
Total Forfeited Discounts (470)	7,916	
Miscellaneous Service Revenues (471):		
None		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
None		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
None		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
Return on net investment in meters charged to non-regulated sewer department	7,010	11
Hydrant use, hydrant meter rentals, frozen meter repairs, resetting meters	4,867	12
Total Other Water Revenues (474)	11,877	
Amortization of Construction Grants (475):		
None		13
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
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)	1,548	13
Total Source of Supply Expenses	1,548	
 PUMPING EXPENSES		
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)	94,273	17
Pumping Labor and Expenses (624)	15,030	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)	432	25
Total Pumping Expenses	109,735	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	51,426	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)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	22,760	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	2,903	33
Total Water Treatment Expenses	77,089	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	11,779	34
Storage Facilities Expenses (661)	6,698	35
Transmission and Distribution Lines Expenses (662)	155,212	36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	22,485	39
Rents (666)	12,000	40
Maintenance Supervision and Engineering (670)	11,779	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,990	43
Maintenance of Transmission and Distribution Mains (673)	45,690	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	29,076	46
Maintenance of Meters (676)	30,060	47
Maintenance of Hydrants (677)	33,303	48
Maintenance of Miscellaneous Plant (678)	272	49
Total Transmission and Distribution Expenses	360,344	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	10,216	51
Customer Records and Collection Expenses (903)	27,819	52
Uncollectible Accounts (904)		53

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)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	38,035	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	36,423	56
Office Supplies and Expenses (921)	8,422	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	11,120	59
Property Insurance (924)	6,756	60
Injuries and Damages (925)	20,826	61
Employee Pensions and Benefits (926)	87,731	62
Regulatory Commission Expenses (928)	3,181	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	552	65
Rents (931)	600	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	175,611	
 Total Operation and Maintenance Expenses	762,362	

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		178,135	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	Per PSC Prescribed Method	3,357	2
Net property tax equivalent		174,778	
Social Security	Direct Based on Payroll	26,446	3
PSC Remainder Assessment	N/A	1,770	4
Other (specify): NONE	None		5
Total tax expense		<u>202,994</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205210				3
County tax rate	mills		3.773230				4
Local tax rate	mills		9.635590				5
School tax rate	mills		9.880430				6
Voc. school tax rate	mills		1.766970				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.261430				10
Less: state credit	mills		1.698620				11
Net tax rate	mills		23.562810				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.635590				14
Combined School Tax Rate	mills		11.647400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.282990				17
Total Tax Rate	mills		25.261430				18
Ratio of Local and School Tax to Total	dec.		0.842509				19
Total tax net of state credit	mills		23.562810				20
Net Local and School Tax Rate	mills		19.851887				21
Utility Plant, Jan. 1	\$	9,985,303	9,985,303				22
Materials & Supplies	\$	71,309	71,309				23
Subtotal	\$	10,056,612	10,056,612				24
Less: Plant Outside Limits	\$	21,707	21,707				25
Taxable Assets	\$	10,034,905	10,034,905				26
Assessment Ratio	dec.		0.974535				27
Assessed Value	\$	9,779,366	9,779,366				28
Net Local & School Rate	mills		19.851887				29
Tax Equiv. Computed for Current Year	\$	194,139	194,139				30
Tax Equivalent per 1994 PSC Report	\$	196,054					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	178,135					32 33
Tax equiv. for current year (see note 6)	\$	178,135					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 \$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)	
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)	17,554		4
Structures and Improvements (311)	4,485	71,972	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
Total Source of Supply Plant	246,232	71,972	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	26,732	13,370	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	108,576	168,661	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	203,707	22,982	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,847		20
Total Pumping Plant	354,862	205,013	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	43,632	802,401	22
Water Treatment Equipment (332)	35,383	1,181,319	23
Total Water Treatment Plant	79,015	1,983,720	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,291		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)			17,554	4
Structures and Improvements (311)			76,457	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)	1,739		23,490	11
Total Source of Supply Plant	1,739	0	316,465	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			40,102	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)	52,798		224,439	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			226,689	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,847	20
Total Pumping Plant	52,798	0	507,077	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			846,033	22
Water Treatment Equipment (332)			1,216,702	23
Total Water Treatment Plant	0	0	2,062,735	
TRANSMISSION AND DISTRIBUTION PLANT				
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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	948,000		26
Transmission and Distribution Mains (343)	4,362,158	345,445	27
Fire Mains (344)	0		28
Services (345)	1,348,134	189,962	29
Meters (346)	347,086	9,127	30
Hydrants (348)	720,109	62,465	31
Other Transmission and Distribution Plant (349)	1,643		32
Total Transmission and Distribution Plant	7,740,421	606,999	
GENERAL PLANT			
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	12,268	36
Transportation Equipment (392)	225,513	18,112	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	50,606		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	116,158		41
Communication Equipment (397)	7,138	618	42
SCADA Equipment (397.1)	87,425	161,933	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	522,045	192,931	
Total utility plant in service directly assignable	8,942,575	3,060,635	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,942,575	3,060,635	

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)			948,000 26
Transmission and Distribution Mains (343)	1,365		4,706,238 27
Fire Mains (344)			0 28
Services (345)	11,309		1,526,787 29
Meters (346)	2,831		353,382 30
Hydrants (348)	1,787		780,787 31
Other Transmission and Distribution Plant (349)			1,643 32
Total Transmission and Distribution Plant	17,292	0	8,330,128
GENERAL PLANT			
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)			42,485 36
Transportation Equipment (392)	15,328		228,297 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			50,606 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			116,158 41
Communication Equipment (397)	449		7,307 42
SCADA Equipment (397.1)	87,425		161,933 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	103,202	0	611,774
Total utility plant in service directly assignable	175,031	0	11,828,179
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	175,031	0	11,828,179

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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	2,522	2.70%	1,093	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	98,786	2.94%	5,849	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	5,233	4.55%	1,108	7
Total Source of Supply Plant	106,541		8,050	
PUMPING PLANT				
Structures and Improvements (321)	20,490	2.43%	812	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	34,804	4.42%	7,360	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	128,913	4.42%	9,512	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	13,987	4.29%	680	15
Total Pumping Plant	198,194		18,364	
WATER TREATMENT PLANT				
Structures and Improvements (331)	17,359	3.33%	14,813	16
Water Treatment Equipment (332)	29,332	4.00%	25,042	17
Total Water Treatment Plant	46,691		39,855	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	469,197	1.86%	17,633	19
Transmission and Distribution Mains (343)	611,343	0.93%	42,168	20
Fire Mains (344)	0			21
Services (345)	365,827	3.33%	47,867	22
Meters (346)	109,196	5.00%	17,512	23
Hydrants (348)	153,318	1.59%	11,932	24
Other Transmission and Distribution Plant (349)	1,643	5.00%		25
Total Transmission and Distribution Plant	1,710,524		137,112	

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					3,615	1
312					0	2
313					0	3
314					104,635	4
315					0	5
316					0	6
317	1,739				4,602	7
	1,739	0	0	0	112,852	
321					21,302	8
322					0	9
323	52,798		16,500		5,866	10
324					0	11
325					138,425	12
326					0	13
327					0	14
328					14,667	15
	52,798	0	16,500	0	180,260	
331					32,172	16
332					54,374	17
	0	0	0	0	86,546	
341					0	18
342					486,830	19
343	1,365				652,146	20
344					0	21
345	11,309	8,453			393,932	22
346	2,831		61		123,938	23
348	1,787	1,294			162,169	24
349					1,643	25
	17,292	9,747	61	0	1,820,658	

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)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	4,764	5.88%	224	27
Computer Equipment (391.1)	23,004	25.00%	9,088	28
Transportation Equipment (392)	115,404	12.50%	17,769	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	43,307	5.88%	2,975	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	59,243	10.00%	9,271	33
Communication Equipment (397)	7,138	9.09%	618	34
SCADA Equipment (397.1)	49,023	9.09%	11,333	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	301,883		51,278	
Total accum. prov. directly assignable	2,363,833		254,659	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,363,833		 254,659	

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)	
390					0	26
391					4,988	27
391.1					32,092	28
392	15,328		4,000	(2,467)	119,378	29
393					0	30
394					46,282	31
395					0	32
396					68,514	33
397	449				7,307	34
397.1	87,425			34,428	7,359	35
398					0	36
399					0	37
	103,202	0	4,000	31,961	285,920	
	175,031	9,747	20,561	31,961	2,486,236	
					0	38
	175,031	9,747	20,561	31,961	2,486,236	

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			114,661	114,661	1
February			106,302	106,302	2
March			124,514	124,514	3
April			116,652	116,652	4
May			130,505	130,505	5
June			128,226	128,226	6
July			153,787	153,787	7
August			139,959	139,959	8
September			135,812	135,812	9
October			121,243	121,243	10
November			107,122	107,122	11
December			106,885	106,885	12
Total for year	0	0	1,485,668	1,485,668	
Less: Measured or estimated water used in main flushing and water treatment during year				6,831	13
Less: Other utility use				91,615	14
Other utility use explanation:					15
Estimated loss due to leaks					
Water pumped into distribution system				1,387,222	16
Less: Water sold				1,258,794	17
Losses and unaccounted for				128,428	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				6,800	21
Date of maximum: 7/15/1998					22
Cause of maximum:					23
Sprinkling and Air Conditioning					
Minimum gallons pumped by all methods in any one day during reporting year				1,812	24
Date of minimum: 11/26/1998					25
Total KWH used for pumping for the year				2,084,560	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery: N/A					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST WELL FIELD	1	53	36	1,194,910	Yes	1
EAST WELL FIELD	1	40	24	105,279	Yes	2
WEST WELL FIELD	2	60	36	1,008,926	Yes	3
EAST WELL FIELD	2	48	24	188,995	Yes	4
EAST WELL FIELD	3	54	24	78,882	Yes	5
EAST WELL FIELD	4	63	24	157,414	Yes	6
EAST WELL FIELD	5	90	24	690,227	Yes	7
EAST WELL FIELD	6	58	16	645,690	Yes	8

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	BOOSTER #1E	BOOSTER #2E	PUMP #1E	1
Location	NITRATE PLANT	NITRATE PLANT	EAST EDDY	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	LAYNE-BOWLER	5
Year Installed	1998	1998	1962	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	650	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1998	1998	1962	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #1W	PUMP #2E	PUMP #2W	14
Location	WEST EDDY	EAST EDDY	WEST EDDY	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	18
Year Installed	1962	1962	1962	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,275	1,100	1,200	21
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	22 23
Year Installed	1962	1976	1991	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	100	125	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 #3E	PUMP #4E	PUMP #5E	1
Location	EAST EDDY	EAST EDDY	EAST EDDY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	FAIRBANKS-MORSE	LAYNE-BOWLER	5
Year Installed	1998	1995	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	1,250	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1998	1972	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #6E			14
Location	EAST EDDY			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	FAIRBANKS-MORSE			18
Year Installed	1995			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	US ELECTRIC			22 23
Year Installed	1972			24
Type	ELECTRIC			25
Horsepower	100			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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
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
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.8800			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	10,471	0	669	0	9,802		1
M	D	4.000	6,596	31	345	0	6,282		2
M	D	6.000	202,006	3,168	0	0	205,174		3
M	D	8.000	55,817	4,526	0	0	60,343		4
M	D	10.000	4,260	0	0	0	4,260		5
M	D	12.000	98,502	5,716	0	0	104,218		6
M	D	16.000	37,859	0	0	0	37,859		7
M	D	20.000	6,086	0	0	0	6,086		8
Total Within Municipality			421,597	13,441	1,014	0	434,024		
M	D	6.000	1,640	0	0	0	1,640		9
Total Outside of Municipality			1,640	0	0	0	1,640		
Total Utility			423,237	13,441	1,014	0	435,664		

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	406	0	1	0	405		1
M	0.750	1,286	4	80	0	1,210		2
M	1.000	2,342	134	40	0	2,436		3
M	1.250	8	0	2	0	6		4
M	1.500	119	17	0	0	136		5
M	2.000	215	45	6	0	254		6
M	3.000	1	0	1	0	0		7
M	4.000	18	0	0	0	18		8
M	6.000	35	0	2	0	33		9
M	8.000	58	12	0	0	70		10
M	10.000	2	1	0	0	3		11
M	12.000	4	1	0	0	5		12
Total Utility		4,494	214	132	0	4,576	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,966	132	52	0	5,046	678	1
1.000	168	13	1	1	181	20	2
1.500	71	4	0	(1)	74	13	3
2.000	80	0	0	0	80	9	4
3.000	30	0	0	0	30	10	5
4.000	13	1	0	0	14	3	6
6.000	10	0	0	0	10	1	7
8.000	3	0	0	0	3	0	8
Total:	5,341	150	53	0	5,438	734	

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	3,937	738	26	8	0	337	5,046	1
1.000	42	103	21	5	0	10	181	2
1.500	0	50	13	6	0	5	74	3
2.000	0	30	17	13	0	20	80	4
3.000	0	10	4	3	0	13	30	5
4.000	0	0	7	2	0	5	14	6
6.000	0	0	4	0	0	6	10	7
8.000	0	0	0	2	0	1	3	8
Total:	3,979	931	92	39	0	397	5,438	

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	668	26	8		686	2
Total Fire Hydrants	668	26	8	0	686	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	686
Number of distribution system valves end of year:	886
Number of distribution valves operated during year:	528

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #623-Fuel or Power Purchased for Pumping
Increased cost relates to the operation on the new nitrate removal plant.

Account #624-Pumping Labor and Expenses
Decreased cost is related to labor no longer required as a result of the new telemetering system.

Accounts #673 & #677-Maintenance on Mains & Hydrants
Inherent nature of these accounts lends to fluctuations. Main maintenance decreased and hydrant maintenance increased by corresponding amounts.

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

The municipality has authorized a lower tax equivalent. On May 19, 1998 a resolution was passed by the City Council that eliminated the tax equivalent on the nitrate removal plant. This issue was considered by the PSC and incorporated in the 1998 rate case which was authorized and put into effect on June 1, 1998.

Water Utility Plant in Service (Page W-08)

Account #311 Source of Supply-Structures and Improvements
New construction at Well No. 6 site, includes concrete work, carpentry, mechanical, and electrical. New addition so no related removal.

Account #321 Pumping Plant-Structures and Improvements
Modification to existing building.

Account #323 Pumping Plant-Other Power Production Equipment
Replaced old generator with the purchase of a new one.

Account #325 Pumping Plant-Electric Pumping Equipment
Purchased new pump #3E at East Eddy.

Accounts #331 and #332-Water Treatment Equipment
Placed into service the nitrate removal plant.

Transmission and Distribution Account for Mains, Services, and Hydrants
Contracted projects as well as utility crew work orders. Statistical schedules detail activity.

Account #391.1 General Plant-Computers
Purchased new IBM AS 400. Utility intend to dispose of old AS 400 in 1999.

Account #392 General Plant-Transportation Equipment
Added 1998 Dodge Ram Pick-up and Sold 1989 Fork Pick-up

Account #397.1 General Plant-SCADA Equipment
Replaced old telemetering system with new one.

Reservoirs, Standpipes & Water Treatment (Page W-16)

The water treatment plant uses an ion exchange system for nitrate removal.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

Main additions were financed as follows:

5,145' of 12" were financed by capital paid in by the City's tax incremental district.

Other additions were financed by assessments against property owners at \$13.00 per foot of frontage. The City purchased the assessments in full from the utility.

Water Services (Page W-18)

Service additions were financed as follows:

12 8" services were financed by the City's tax incremental district.

3/4" or 1" services at \$600 and larger at actual cost.
