



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES

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

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For the Year Ended: DECEMBER 31, 2001

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

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

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



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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:** 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@ci.chippewa-falls.wi.us

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

**Name:** STEPHEN C. OTTO, C.P.A.

**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:**

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

**Name:** GERALD O'DRISCOLL

**Title:** CHAIRMAN

**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@ci.chippewa-falls.wi.us

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** STEPHEN C. OTTO, C.P.A.

**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:** 3/26/2001

**Period covered by most recent audit:** 1/1/2000-12/31/2000

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

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**Name:** JOHN W. ALLEN

**Title:** 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@ci.chippewa-falls.wi.us

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**Name of utility commission/committee:** REVENUES, DISBURSEMENTS, WATER AND WASTEWATER

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

- ROBERT GREENER
- DAVID GRINNELL, VICE-CHAIRMAN
- GERALD O'DRISCOLL, 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. § 66.0819 of the Wisconsin Statutes?**NO

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** N/A

**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)	1,922,631	1,938,733	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,058,312	957,653	2
Depreciation Expense (403)	289,892	274,821	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	233,872	222,329	5
<b>Total Operating Expenses</b>	<b>1,582,076</b>	<b>1,454,803</b>	
<b>Net Operating Income</b>	<b>340,555</b>	<b>483,930</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>340,555</b>	<b>483,930</b>	
<b>OTHER INCOME</b>			
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)	132,030	84,957	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>132,030</b>	<b>84,957</b>	
<b>Total Income</b>	<b>472,585</b>	<b>568,887</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>472,585</b>	<b>568,887</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	57,410	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	3,945	32,000	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>61,355</b>	<b>32,000</b>	
<b>Net Income</b>	<b>411,230</b>	<b>536,887</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,099,863	5,562,976	20
Balance Transferred from Income (433)	411,230	536,887	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,511,093</b>	<b>6,099,863</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	31,675	5
INTEREST ON SPECIAL FUND INVESTMENTS	100,355	6
<b>Total (Acct. 419):</b>	<b>132,030</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				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,922,631	0	0	0	1,922,631	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	304				304	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0				0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,922,327</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,922,327</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	444,706		444,706	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	12,647		12,647	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	3,772		3,772	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	37,772		37,772	19
<b>Total Payroll</b>	<b>498,897</b>	<b>0</b>	<b>498,897</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)	13,992,490	12,725,232	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,265,814	2,988,787	2
<b>Net Utility Plant</b>	<b>10,726,676</b>	<b>9,736,445</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>10,726,676</b>	<b>9,736,445</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	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	2,565,107	1,142,452	9
<b>Total Other Property and Investments</b>	<b>2,572,935</b>	<b>1,150,280</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	259,667	1,055,137	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	164,677	187,525	15
Other Accounts Receivable (143)	9,942	6,912	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	132,658	149,975	18
Materials and Supplies (151-163)	73,692	88,694	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	148,361	141,638	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>788,997</b>	<b>1,629,881</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	355,050	0	25
<b>Total Deferred Debits</b>	<b>355,050</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>14,443,658</b>	<b>12,516,606</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)	1,132,422	1,004,304	<b>26</b>
Appropriated Earned Surplus (215)	0	0	<b>27</b>
Unappropriated Earned Surplus (216)	6,511,093	6,099,863	<b>28</b>
<b>Total Proprietary Capital</b>	<b>7,643,515</b>	<b>7,104,167</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	2,173,594	0	<b>29</b>
Advances from Municipality (223)	0	800,000	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>2,173,594</b>	<b>800,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	67,968	20,520	<b>33</b>
Payables to Municipality (233)	57,199	524,354	<b>34</b>
Customer Deposits (235)	60	480	<b>35</b>
Taxes Accrued (236)	201,236	192,792	<b>36</b>
Interest Accrued (237)	10,789	32,000	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	0	0	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	0	0	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>337,252</b>	<b>770,146</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	0	0	<b>43</b>
Other Deferred Credits (253)	132,732	126,100	<b>44</b>
<b>Total Deferred Credits</b>	<b>132,732</b>	<b>126,100</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	0	0	<b>47</b>
Miscellaneous Operating Reserves (265)	0	0	<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)	4,156,565	3,716,193	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>14,443,658</b>	<b>12,516,606</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)	13,326,372	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)	549,612				7
<b>Total Utility Plant</b>	<b>13,992,490</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)	3,265,814	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
<b>Total Accumulated Provision</b>	<b>3,265,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>10,726,676</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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>	2,988,787				<b>2,988,787</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	289,892				<b>289,892</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,009				<b>10,009</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Expense	22,835				<b>22,835</b>	<b>9</b>
Salvage	4,044				<b>4,044</b>	<b>10</b>
Other credits (specify):						<b>11</b>
None	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>326,780</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>326,780</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	34,517				<b>34,517</b>	<b>15</b>
Cost of removal	15,236				<b>15,236</b>	<b>16</b>
Other debits (specify):						<b>17</b>
None	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>49,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,753</b>	<b>19</b>
<b>Balance End of Year</b>	<b>3,265,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,265,814</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
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	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	73,692	88,694 2
Sewer utility (154)	0	0 3
Heating utility (154)	0	0 4
Gas utility (154)	0	0 5
Merchandise (155)	0	0 6
Other materials & supplies (156)	0	0 7
Stores expense (163)	0	0 8
<b>Total Materials and Supplies</b>	<b>73,692</b>	<b>88,694</b>

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

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

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,004,304	1
<b>Changes during year (explain):</b>		
UTILITY EXTENSIONS RELATED TO THE LAKE WISSOTA BUSINESS		2
PARK DEVELOPMENT. COSTS PAID BY MUNICIPALITY.	128,118	3
<b>Balance end of year</b>	<b><u>1,132,422</u></b>	

**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)	
SYSTEM REVENUE BONDS (SDWLF)	02/14/2001	05/01/2020	2.97%	2,173,594	1
<b>Total Bonds (Account 221):</b>				<b>2,173,594</b>	
Total Reacquired Bonds (Account 222)				0	2
<b>Net amount of bonds outstanding December 31:</b>				<u><u>2,173,594</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.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
FROM WASTEWATER	01/16/1998	02/15/2001	4.00%	0	1
<b>Total for Account 223</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	192,792	1
<b>Accruals:</b>		
Charged water department expense	233,872	2
Charged electric department expense	0	3
Charged sewer department expense	3,678	4
<b>Other (explain):</b>		
CHARGED TO PLANT ACCOUNTS	967	5
CHARGED TO ACCUMULATED DEPRECIATION	289	6
CHARGED TO ACCOUNTS RECEIVABLE BILLING ACCOUNTS	2,890	7
<b>Total Accruals and other credits</b>	<b>241,696</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	192,792	8
Social Security taxes	38,166	9
PSC Remainder Assessment	2,294	10
<b>Other (explain):</b>		
NONE	0	11
<b>Total payments and other debits</b>	<b>233,252</b>	
<b>Balance end of year</b>	<b>201,236</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>					
SYSTEM REVENUE BONDS (SDWLF) 2/14/01	0	57,410	46,621	10,789	1
<b>Subtotal</b>	<b>0</b>	<b>57,410</b>	<b>46,621</b>	<b>10,789</b>	
<b>Advances from Municipality (223)</b>					
Advance from Wastewater Utility Funds	32,000	3,945	35,945	0	2
<b>Subtotal</b>	<b>32,000</b>	<b>3,945</b>	<b>35,945</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
None	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
None	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>32,000</b>	<b>61,355</b>	<b>82,566</b>	<b>10,789</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,716,193	0	0	0	0	<b>3,716,193</b>	1
<b>Add credits during year:</b>							
For Services	48,621					<b>48,621</b>	2
For Mains	347,203					<b>347,203</b>	3
<b>Other (specify):</b>							
HYDRANTS	44,548					<b>44,548</b>	4
<b>Deduct charges (specify):</b>							
NONE	0					<b>0</b>	5
<b>Balance End of Year</b>	<b>4,156,565</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,156,565</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,085,604					<b>1,085,604</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>		
BOND REDEMPTION FUND (SDWLF) LGIP ACCOUNT	69,665	3
<b>Total (Acct. 125):</b>	<b>69,665</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND LGIP ACCOUNT	2,495,442	4
<b>Total (Acct. 126):</b>	<b>2,495,442</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	164,677	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>164,677</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
CUSTOMER CHARGES FOR CONSTRUCTION	8,130	15

### 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 REPAIRS AND SERVICES TO OTHERS	1,812	16
<b>Total (Acct. 143):</b>	<b>9,942</b>	
<b>Receivables from Municipality (145):</b>		
WASTEWATER DEPARTMENT'S SHARE OF METER RELATED COSTS	65,254	17
OTHER WASTEWATER OPERATIONAL COSTS PAID BY WATER UTILITY	5,943	18
BALANCE DUE ON 2001 PUBLIC FIRE PROTECTION CHARGE	8,400	19
DATA PROCESSING LABOR	3,692	20
TELEPHONE CHARGES	1,876	21
DELINQUENT BILLINGS PLACED ON TAX ROLL	46,421	22
OTHER GENERAL FUND OPERATIONAL COSTS	1,072	23
<b>Total (Acct. 145):</b>	<b>132,658</b>	
<b>Prepayments (165):</b>		
NONE		24
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		25
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		26
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		27
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		28
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
WATER TOWER PAINTING COSTS (PSC AUTHORIZATION 3/25/02)	355,050	29
<b>Total (Acct. 186):</b>	<b>355,050</b>	
<b>Payables to Municipality (233):</b>		
OPERATIONAL COSTS PAID BY WASTEWATER UTILITY	540	30
INSURANCE COSTS PAID BY THE CITY'S GENERAL FUND	33,540	31
STREET OPENING CHARGES TO THE UTILITY	20,182	32
TELEPHONE CHARGES	1,550	33
OTHER OPERATIONAL COSTS PAID BY THE CITY'S GENERAL FUND	1,387	34
<b>Total (Acct. 233):</b>	<b>57,199</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

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

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Credits (253):</b>	
SICK LEAVE PAYABLE	113,994 35
VACATION PAYABLE	18,738 36
<b>Total (Acct. 253):</b>	<b>132,732</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	12,966,462	0	0	0	12,966,462	1
Materials and Supplies	81,193	0	0	0	81,193	2
<b>Other (specify):</b>						
NONE	0				0	3
<b>Less Average:</b>						
Reserve for Depreciation	3,127,300	0	0	0	3,127,300	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	3,936,379	0	0	0	3,936,379	6
<b>Other (specify):</b>						
NONE	0				0	7
<b>Average Net Rate Base</b>	<b>5,983,976</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,983,976</b>	
Net Operating Income	340,555	0	0	0	340,555	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	5.69%	N/A	N/A	N/A	5.69%	

## 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	1,068,363	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,305,478	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>7,373,841</b>	
<b>Net Income</b>		
Net Income	411,230	5
<b>Percent Return on Proprietary Capital</b>	<b>5.58%</b>	

## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

Extensions of service did take place in 2001 as can be seen in the statistical schedules. The major project for the year related to the Lake Wissota Business Park economic development project.

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

NONE

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

The utility issued water system revenue bonds dated 2/14/01 in the amount of \$2,257,879 under the State of Wisconsin's Safe Drinking Water Loan Program. The interest rate on the bonds is 2.97% and the final maturity date is 5/1/2020. The purpose of the bond issuance was to repay the wastewater utility and the water depreciation fund for their financing of the costs of the nitrate removal plant which was constructed in 1997-1998.

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

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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

The advance from the wastewater utility was paid off on 2/15/01.

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### Interest Accrued (Acct. 237) (Page F-17)

There is interest accrued from 1/1/01 to 2/15/01 on the advance from the wastewater utility. The advance from the wastewater utility was paid off on 2/15/01 and according Schedule F-15 shows a year end balance of \$-0- for account #223.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debit Account #186: On March 25, 2002 the PSC authorized the utility to defer water tower painting costs in the amount of \$414,226. These costs are to be written-off over a seven year period beginning in 2001. The annual write-off of \$59,175 will be charged to Account #672-Maintenance of Distribution Reservoirs and Standpipes.

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**FINANCIAL SECTION FOOTNOTES**

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

response received 11/07/02

- 1. Have begun a meter upgrade, and use a contractor to do annual leak survey. We also use leak detection guide.
- 2. W-2 line 9 should be 43, not 430

September 23, 2002

Mr. John W. Allen, Manager  
 Chippewa Falls Department of Public Utilities  
 30 West Central Street, Room 209  
 Chippewa Falls, WI 54729-2467

2001 Analytical Review DWCCA-1120-ELE

Dear Mr. Allen:

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

- 1. We noted that your water loss is at the threshold of 15 percent and has been rising the last several years (Page W-12). We are enclosing a leak detection guide to aid in reducing unaccounted for water.
- 2. With reference to page W-2, line 9, column (b), please provide a revised number for public authorities customers, because the 430 reported in 2001 is not consistent with 32 in 2000 and 33 meters on page W-9, column L.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

Enclosure

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## FINANCIAL SECTION FOOTNOTES

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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)	1,901,582	1
<b>Total Sales of Water</b>	<b>1,901,582</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	11,275	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,774	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>21,049</b>	
<b>Total Operating Revenues</b>	<b>1,922,631</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	1,937	8
Pumping Expenses (620-633)	123,225	9
Water Treatment Expenses (640-652)	104,817	10
Transmission and Distribution Expenses (660-678)	488,254	11
Customer Accounts Expenses (901-905)	56,935	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	283,144	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,058,312</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	289,892	15
Amortization Expense (404-407)		16
Taxes (408)	233,872	17
<b>Total Other Operating Expenses</b>	<b>523,764</b>	
<b>Total Operating Expenses</b>	<b>1,582,076</b>	
<b>NET OPERATING INCOME</b>	<b>340,555</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	4,128	215,165	585,037	4
Commercial	995	212,505	293,147	5
Industrial	118	723,627	593,352	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,241</b>	<b>1,151,297</b>	<b>1,471,536</b>	
Private Fire Protection Service (462)	68		30,732	7
Public Fire Protection Service (463)	1		320,871	8
Other Sales to Public Authorities (464)	43	58,058	78,443	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>5,353</b>	<b>1,209,355</b>	<b>1,901,582</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	320,871	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>320,871</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	11,275	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>11,275</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	7,241	10
<b>Other (specify):</b>		
MISCELLANEOUS	2,533	11
<b>Total Other Water Revenues (474)</b>	<b>9,774</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)	158	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	1,779	13
<b>Total Source of Supply Expenses</b>	<b>1,937</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)	91,989	17
Pumping Labor and Expenses (624)	30,678	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)	558	25
<b>Total Pumping Expenses</b>	<b>123,225</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	74,897	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	24,418	<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)	5,502	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>104,817</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	31,018	<b>34</b>
Storage Facilities Expenses (661)	5,394	<b>35</b>
Transmission and Distribution Lines Expenses (662)	162,641	<b>36</b>
Meter Expenses (663)		<b>37</b>
Customer Installations Expenses (664)		<b>38</b>
Miscellaneous Expenses (665)	36,357	<b>39</b>
Rents (666)	12,000	<b>40</b>
Maintenance Supervision and Engineering (670)	31,018	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	64,160	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	54,668	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	38,729	<b>46</b>
Maintenance of Meters (676)	21,907	<b>47</b>
Maintenance of Hydrants (677)	29,793	<b>48</b>
Maintenance of Miscellaneous Plant (678)	569	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>488,254</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	12,384	<b>51</b>
Customer Records and Collection Expenses (903)	44,247	<b>52</b>
Uncollectible Accounts (904)	304	<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>56,935</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)	45,215	<b>56</b>
Office Supplies and Expenses (921)	8,183	<b>57</b>
Administrative Expenses Transferred--Credit (922)		<b>58</b>
Outside Services Employed (923)	57,852	<b>59</b>
Property Insurance (924)	8,741	<b>60</b>
Injuries and Damages (925)	25,401	<b>61</b>
Employee Pensions and Benefits (926)	135,761	<b>62</b>
Regulatory Commission Expenses (928)	208	<b>63</b>
Duplicate Charges--Credit (929)		<b>64</b>
Miscellaneous General Expenses (930)	1,059	<b>65</b>
Rents (931)	600	<b>66</b>
Maintenance of General Plant (932)	124	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>283,144</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,058,312</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	N/A	201,236	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	3,678	2
<b>Net property tax equivalent</b>		<b>197,558</b>	
Social Security	DIRECT BASED ON PAYROLL	34,020	3
PSC Remainder Assessment	N/A	2,294	4
Other (specify): NONE	N/A	0	5
<b>Total tax expense</b>		<b><u>233,872</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.241380				3
County tax rate	mills		4.479620				4
Local tax rate	mills		10.511090				5
School tax rate	mills		12.025400				6
Voc. school tax rate	mills		2.196520				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.454010</b>				<b>10</b>
Less: state credit	mills		1.693440				11
<b>Net tax rate</b>	mills		<b>27.760570</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.511090</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.221920</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>24.733010</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.454010</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.839716</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.760570</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>23.311001</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>12,725,232</b>	12,725,232				22
Materials & Supplies	\$	<b>88,694</b>	88,694				23
<b>Subtotal</b>	\$	<b>12,813,926</b>	<b>12,813,926</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>21,707</b>	21,707				25
<b>Taxable Assets</b>	\$	<b>12,792,219</b>	<b>12,792,219</b>				<b>26</b>
Assessment Ratio	dec.		0.828571				27
<b>Assessed Value</b>	\$	<b>10,599,262</b>	<b>10,599,262</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>23.311001</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>247,079</b>	<b>247,079</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	196,054					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	201,236					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>201,236</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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	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)	23,490		11
<b>Total Source of Supply Plant</b>	<b>316,465</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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)	224,439		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	237,761		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>518,149</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	846,033		22
Water Treatment Equipment (332)	1,201,776		23
<b>Total Water Treatment Plant</b>	<b>2,047,809</b>	<b>0</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 (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)			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)			23,490	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>316,465</b>	
<b>PUMPING PLANT</b>				
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)			224,439	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			237,761	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>518,149</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			846,033	22
Water Treatment Equipment (332)			1,201,776	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,047,809</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)	5,177,303	449,480	27
Fire Mains (344)	0		28
Services (345)	1,662,508	96,543	29
Meters (346)	380,854	39,350	30
Hydrants (348)	901,495	64,527	31
Other Transmission and Distribution Plant (349)	10,647		32
<b>Total Transmission and Distribution Plant</b>	<b>9,094,098</b>	<b>649,900</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,660		35
Computer Equipment (391.1)	43,828	3,333	36
Transportation Equipment (392)	230,085	94,163	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	48,961	2,450	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	114,436		41
Communication Equipment (397)	7,197	455	42
SCADA Equipment (397.1)	176,864	4,036	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>630,031</b>	<b>104,437</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,606,552</b>	<b>754,337</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>12,606,552</b>	<b>754,337</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)	342		5,626,441 27
Fire Mains (344)			0 28
Services (345)	2,799		1,756,252 29
Meters (346)	341		419,863 30
Hydrants (348)	563		965,459 31
Other Transmission and Distribution Plant (349)			10,647 32
<b>Total Transmission and Distribution Plant</b>	<b>4,045</b>	<b>0</b>	<b>9,739,953</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			8,660 35
Computer Equipment (391.1)			47,161 36
Transportation Equipment (392)	30,023		294,225 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			51,411 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			114,436 41
Communication Equipment (397)	449		7,203 42
SCADA Equipment (397.1)			180,900 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>30,472</b>	<b>0</b>	<b>703,996</b>
<b>Total utility plant in service directly assignable</b>	<b>34,517</b>	<b>0</b>	<b>13,326,372</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>34,517</b>	<b>0</b>	<b>13,326,372</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)	7,743	2.70%	2,065	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	116,335	2.94%	5,849	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	6,740	4.55%	1,069	7
<b>Total Source of Supply Plant</b>	<b>130,818</b>		<b>8,983</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	23,250	2.43%	976	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	25,706	4.42%	9,920	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	155,189	4.42%	10,510	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	15,847	4.29%		15
<b>Total Pumping Plant</b>	<b>219,992</b>		<b>21,406</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	88,518	3.33%	28,172	16
Water Treatment Equipment (332)	149,842	4.00%	48,071	17
<b>Total Water Treatment Plant</b>	<b>238,360</b>		<b>76,243</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	522,096	1.86%	17,632	19
Transmission and Distribution Mains (343)	742,464	0.93%	50,238	20
Fire Mains (344)	0			21
Services (345)	480,758	3.33%	56,919	22
Meters (346)	149,129	5.00%	20,019	23
Hydrants (348)	185,945	1.59%	14,842	24
Other Transmission and Distribution Plant (349)	0	5.00%	532	25
<b>Total Transmission and Distribution Plant</b>	<b>2,080,392</b>		<b>160,182</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					9,808	1
312					0	2
313					0	3
314					122,184	4
315					0	5
316					0	6
317					7,809	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139,801</b>	
321					24,226	8
322					0	9
323					35,626	10
324					0	11
325					165,699	12
326					0	13
327					0	14
328					15,847	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>241,398</b>	
331					116,690	16
332					197,913	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>314,603</b>	
341					0	18
342					539,728	19
343	342	121			792,239	20
344					0	21
345	2,799	14,955			519,923	22
346	341		44		168,851	23
348	563	160			200,064	24
349					532	25
	<b>4,045</b>	<b>15,236</b>	<b>44</b>	<b>0</b>	<b>2,221,337</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)	0			<b>26</b>
Office Furniture and Equipment (391)	4,235	5.88%	509	<b>27</b>
Computer Equipment (391.1)	43,828	25.00%	3,333	<b>28</b>
Transportation Equipment (392)	137,599	12.50%	23,834	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	48,641	5.88%	2,770	<b>31</b>
Laboratory Equipment (395)	0			<b>32</b>
Power Operated Equipment (396)	40,270	10.00%	9,559	<b>33</b>
Communication Equipment (397)	6,681	9.09%	655	<b>34</b>
SCADA Equipment (397.1)	37,971	9.09%	16,260	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>319,225</b>		<b>56,920</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,988,787</b>		<b>323,734</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,988,787</b>		 <b>323,734</b>	

**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					4,744	27
391.1					47,161	28
392	30,023		4,000	(998)	134,412	29
393					0	30
394					51,411	31
395					0	32
396					49,829	33
397	449				6,887	34
397.1					54,231	35
398					0	36
399					0	37
	<b>30,472</b>	<b>0</b>	<b>4,000</b>	<b>(998)</b>	<b>348,675</b>	
	<b>34,517</b>	<b>15,236</b>	<b>4,044</b>	<b>(998)</b>	<b>3,265,814</b>	
					<b>0</b>	<b>38</b>
	<b>34,517</b>	<b>15,236</b>	<b>4,044</b>	<b>(998)</b>	<b>3,265,814</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			116,964	<b>116,964</b>	1
February			104,795	<b>104,795</b>	2
March			95,470	<b>95,470</b>	3
April			111,972	<b>111,972</b>	4
May			123,284	<b>123,284</b>	5
June			128,676	<b>128,676</b>	6
July			152,737	<b>152,737</b>	7
August			142,031	<b>142,031</b>	8
September			126,789	<b>126,789</b>	9
October			109,906	<b>109,906</b>	10
November			106,383	<b>106,383</b>	11
December			108,045	<b>108,045</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>1,427,052</b>	<b>1,427,052</b>	
Less: Water sold				1,209,355	13
Volume pumped but not sold				<b>217,697</b>	14
Volume sold as a percent of volume pumped				<b>85%</b>	15
Volume used for water production, water quality and system maintenance				7,693	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>7,693</b>	19
Volume pumped but unaccounted for				<b>210,004</b>	20
Percent of water lost				<b>15%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
N/A					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,945	23
Date of maximum: 7/9/2001					24
Cause of maximum:					25
Unidirectional flushing.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,658	26
Date of minimum: 5/11/2001					27
Total KWH used for pumping for the year				1,909,160	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30

**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	1,000,910	Yes	<b>1</b>
EAST WELL FIELD	1	40	24	112,293	Yes	<b>2</b>
WEST WELL FIELD	2	60	36	571,414	Yes	<b>3</b>
EAST WELL FIELD	2	48	24	247,685	Yes	<b>4</b>
EAST WELL FIELD	3	54	24	147,252	Yes	<b>5</b>
EAST WELL FIELD	4	63	24	187,214	Yes	<b>6</b>
EAST WELL FIELD	5	90	24	836,129	Yes	<b>7</b>
EAST WELL FIELD	6	58	16	806,836	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	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
Year Installed	1998	1998	1962	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	50	12
				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	1999	1999	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
Year Installed	1962	1976	1991	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	100	125	25
				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
<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	1976	1962	1962	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	138	152	151	6
Total capacity in gallons (actual)	1,000,000	500,000	750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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	9,626	0	0	0	<b>9,626</b>	<b>1</b>
M	D	4.000	6,282	0	0	0	<b>6,282</b>	<b>2</b>
M	D	6.000	205,747	0	0	0	<b>205,747</b>	<b>3</b>
M	D	8.000	62,753	552	180	0	<b>63,125</b>	<b>4</b>
M	D	10.000	4,260	0	0	0	<b>4,260</b>	<b>5</b>
M	D	12.000	111,260	8,518	0	0	<b>119,778</b>	<b>6</b>
M	D	16.000	41,409	4,256	0	0	<b>45,665</b>	<b>7</b>
M	D	20.000	6,086	0	0	0	<b>6,086</b>	<b>8</b>
<b>Total Within Municipality</b>			<b>447,423</b>	<b>13,326</b>	<b>180</b>	<b>0</b>	<b>460,569</b>	
M	D	6.000	1,640	0	0	0	<b>1,640</b>	<b>9</b>
<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>449,063</b>	<b>13,326</b>	<b>180</b>	<b>0</b>	<b>462,209</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	391	0	12	0	379		1
M	0.750	1,172	3	15	0	1,160		2
M	1.000	2,521	36	7	0	2,550		3
M	1.250	6	0	0	0	6		4
M	1.500	137	1	0	0	138		5
M	2.000	259	5	0	0	264		6
M	4.000	18	0	0	0	18		7
M	6.000	47	4	0	0	51		8
M	8.000	72	30	0	0	102		9
M	10.000	3	0	0	0	3		10
M	12.000	5	0	0	0	5		11
<b>Total Utility</b>		<b>4,631</b>	<b>79</b>	<b>34</b>	<b>0</b>	<b>4,676</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).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,317	2	5	0	2,314	76	1
0.750	2,808	62	0	0	2,870	75	2
1.000	201	9	0	0	210	10	3
1.500	82	0	0	0	82	9	4
2.000	79	0	0	0	79	22	5
3.000	32	0	0	0	32	3	6
4.000	15	0	0	0	15	2	7
6.000	10	0	0	0	10	2	8
8.000	2	0	0	0	2	1	9
<b>Total:</b>	<b>5,546</b>	<b>73</b>	<b>5</b>	<b>0</b>	<b>5,614</b>	<b>200</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	2,015	92	3	1	0	203	2,314	1
0.750	2,054	683	28	6	0	99	2,870	2
1.000	48	118	24	6	0	14	210	3
1.500	0	52	13	5	0	12	82	4
2.000	0	31	16	12	0	20	79	5
3.000	0	11	7	1	0	13	32	6
4.000	0	1	8	1	0	5	15	7
6.000	0	0	3	0	0	7	10	8
8.000	0	0	0	1	0	1	2	9
<b>Total:</b>	<b>4,117</b>	<b>988</b>	<b>102</b>	<b>33</b>	<b>0</b>	<b>374</b>	<b>5,614</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	722	29	1		750	2
<b>Total Fire Hydrants</b>	<b>722</b>	<b>29</b>	<b>1</b>	<b>0</b>	<b>750</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 750  
 Number of distribution system valves end of year: 1,136  
 Number of distribution valves operated during year: 699

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

#### Account #633-Maintenance of Pumping Equipment

This account decreased from \$13,811 in 2000 to \$558 in 2001. The account was higher in 2000 because of West Well #2 pump repair costs of \$11,887.

#### Account #662-Transmission and Distribution Lines Expenses

This account has increased by 16% or \$22,476 compared to 2000, but is only 5% higher than 1998 and 9% higher than 1999. It appears that 2000 was an unusually low year where crew time was spent more in maintenance areas. Meter maintenance wages were up \$17,259 in 2000.

#### Account #672-Maintenance of Distribution Reservoirs and Standpipes

This account has increased substantially due to the \$59,175 annual write-off of tower painting costs as authorized by the PSC beginning in 2001.

#### Account #673-Maintenance of Transmission and Distribution Mains

The inherent nature of this account can result in large fluctuations from year to year. An analysis of work orders shows increased activity in this area over the prior year. In the last three years before 2001 the range of the account was from \$27,972 to \$45,690.

#### Account #675-Maintenance of Services

As with main maintenance, the inherent nature of this account can result in large fluctuations from year to year. The account was higher by \$12,222 due to an increase in utility crew time spent in this area and an increase in materials and supplies used in service repairs.

#### Account #676-Maintenance of Meters

This account decreased by \$15,696. 606 meters were tested in 2000 compared to 200 in 2001. This was a planned decrease in activity in anticipation of a conversion to a radio read system in 2002.

#### Account #677-Maintenance of Hydrants

This account increased by \$12,536. Maintenance of hydrants had been down the last two years, but in 1998 the account had a balance of \$33,303, which compares to the 2001 total of \$29,793. Again, as with the other maintenance accounts, this account can have large swings from year to year.

#### Account #923-Outside Services Employed

During 2000, \$74,640 was paid to an engineer for troubleshooting of the source and distribution system for possible sources of bacterial problems and alternative disinfection methods. During 2001, the utility incurred attorney fees totaling \$43,767 for services related to legal action being taken against a party for nitrate contamination.

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### 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.

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## WATER OPERATING SECTION FOOTNOTES

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

Adjustments in column (i) are for gains realized on disposal of fixed assets.

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### Water Mains (Page W-17)

The water mains added during 2001 were financed by assessments against property owners at \$17.00 per foot for \$28,939, by a county contribution for \$103,159, capital paid in by the city for \$103,159, and federal grants for \$214,222.

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### Water Services (Page W-18)

Water services added during 2001 were financed by application of Cz-1. 3/4" or 1" at \$600 and larger at actual cost. The Lake Wissota Business Park project services were financed by a county contribution of \$11,186, federal grants for \$23,231, and capital paid in from the city for \$11,186.

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### Meters (Page W-19)

The utility did test the 8" meter in November of 2000 and will comply with the testing requirements in 2002.

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