



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF GALESVILLE MUNICIPAL WATER UTILTY

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Principal Office: P.O. BOX 327  
GALESVILLE, WI 54630

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For the Year Ended: DECEMBER 31, 1997

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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 GALESVILLE MUNICIPAL WATER UTILTY

**Utility Address:** P.O. BOX 327

GALESVILLE, WI 54630

**When was utility organized?** 1/1/1899

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MARILYN D LUND

**Title:** CITY CLERK-TREASURER

**Office Address:**

16773 S. MAIN ST  
GALESVILLE, WI 54630

**Telephone:** (608) 582 - 2475

**Fax Number:** (608) 582 - 2475

**E-mail Address:**

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

**Name:** STIENESSEN, SCHLEGEL & CO., LLC.

**Title:**

**Office Address:** STIENESSEN, SCHLEGEL & CO., LLC.

P.O. BOX 810  
EAU CLAIRE, WI 54702-0810

**Telephone:** (715) 832 - 3425

**Fax Number:** (715) 832 - 1665

**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:** STIENESSEN, SCHLEGEL & CO., LLC.

**Title:**

**Office Address:** STIENESSEN, SCHLEGEL & CO., LLC.

P.O. BOX 810  
EAU CLAIRE, WI 54702-0810

**Telephone:** (715) 832 - 3425

**Fax Number:** (715) 832 - 1665

**E-mail Address:**

**Date of most recent audit report:** 2/28/1997

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1996

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** STEVE QUALL

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

16773 S. MAIN ST  
GALESVILLE, WI 54630

**Telephone:** (608) 582 - 2475

**Fax Number:** (608) 582 - 2475

**E-mail Address:**

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**Name of utility commission/committee:**

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

JOHN GARDNER  
DON MCKEETH

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

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

**Date of Ordinance:**                     

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	179,195	170,838	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	103,948	105,832	2
Depreciation Expense (403)	23,060	17,546	3
Amortization Expense (404)	0		4
Taxes (408)	2,988	31,399	5
<b>Total Operating Expenses</b>	<b>129,996</b>	<b>154,777</b>	
<b>Net Operating Income</b>	<b>49,199</b>	<b>16,061</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>49,199</b>	<b>16,061</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	14,226	2,921	9
Miscellaneous Nonoperating Income (421)	40	172	10
<b>Total Other Income</b>	<b>14,266</b>	<b>3,093</b>	
<b>Total Income</b>	<b>63,465</b>	<b>19,154</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>63,465</b>	<b>19,154</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	3,593		13
Amortization of Debt Discount and Expense (428)	1,464	588	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	5,158	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>5,057</b>	<b>5,746</b>	
<b>Net Income</b>	<b>58,408</b>	<b>13,408</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	374,452	328,226	19
Balance Transferred from Income (433)	58,408	13,408	20
Miscellaneous Credits to Surplus (434)	0	32,818	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>432,860</b>	<b>374,452</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 Miscellaneous Nonoperating Income, Account 421.

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>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON SPECIAL ASSESSMENTS	96	4
INTEREST AND DIVIDENDS	14,130	5
<b>Total (Acct. 419):</b>	<b>14,226</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
TREMPEALEAU ELECTRIC DIVIDEND	40	6
<b>Total (Acct. 421):</b>	<b>40</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	179,195	0	0	0	179,195	1
Less: interdepartmental sales	46		0	0	46	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>179,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>179,149</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,952,845	1,358,608	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	354,799	384,097	2
<b>Net Utility Plant</b>	<b>1,598,046</b>	<b>974,511</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		5
Other Investments (124)	8,722	15,549	6
Special Funds (125)	348,181		7
<b>Total Other Property and Investments</b>	<b>356,903</b>	<b>15,549</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	55,109	64,416	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	33,171	28,270	11
Other Accounts Receivable (143)	61,543	19,067	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	67,064	8,594	14
Materials and Supplies (150)	5,315	6,003	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>222,202</b>	<b>126,350</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	33,278	3,818	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	4,559	13,676	20
<b>Total Deferred Debits</b>	<b>37,837</b>	<b>17,494</b>	
<b>Total Assets and Other Debits</b>	<b>2,214,988</b>	<b>1,133,904</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)	33,401	33,401	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	432,860	374,452	<b>23</b>
<b>Total Proprietary Capital</b>	<b>466,261</b>	<b>407,853</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	730,000		<b>24</b>
Advances from Municipality (223)	73,385	103,262	<b>25</b>
Other long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>803,385</b>	<b>103,262</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	45,654	<b>27</b>
Accounts Payable (232)	131,086	42,561	<b>28</b>
Payables to Municipality (233)	0	3,949	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	4,708	1,767	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>135,794</b>	<b>93,931</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</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)	809,548	528,858	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,214,988</b>	<b>1,133,904</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 (100)	1,340,691	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	612,154				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	1,952,845	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	354,799	0	0	0	9
<b>Total Accumulated Provision</b>	354,799	0	0	0	
<b>Net Utility Plant</b>	1,598,046	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)	
<b>Balance first of year</b>	384,097				<b>384,097</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	23,060				<b>23,060</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,231				<b>1,231</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>24,291</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,291</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	53,589				<b>53,589</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>53,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,589</b>	<b>19</b>
<b>Balance End of Year</b>	<b>354,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>354,799</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,315	6,003
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>5,315</b>	<b>6,003</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>				
1993 GO PROMISSORY NOTES	588	428	3,231	1
1997 BOND ISSUE	876	428	30,047	2
<b>Total</b>			<b>33,278</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**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	33,401	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>33,401</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 WATER SYSTEM REVENUE BONDS	06/01/1997	12/01/2017	5.00%	730,000	1
<b>Total Bonds (Account 221):</b>				<b>730,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1993 G.O. NOTES	05/17/1993	09/15/2003	3.00%	73,385	1
<b>Total for Account 223</b>				<b>73,385</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Accruals:</b>		
Charged water department expense	2,988	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>2,988</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,737	7
PSC Remainder Assessment	251	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>2,988</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
SEE NOTE	1,767	3,593	652	4,708	1
<b>Subtotal</b>	<b>1,767</b>	<b>3,593</b>	<b>652</b>	<b>4,708</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE				0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,767</b>	<b>3,593</b>	<b>652</b>	<b>4,708</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	528,858					<b>528,858</b>	1
<b>Add credits during year:</b>							
For Services	2,031					<b>2,031</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
CDBG (NOTE)	278,659					<b>278,659</b>	4
NONE						<b>0</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>809,548</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>809,548</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	361,935					<b>361,935</b>	7

### 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>		
SPECIAL ASSESSMENT RECEIVABLES	8,722	2
<b>Total (Acct. 124):</b>	<b>8,722</b>	
<b>Special Funds (125):</b>		
UTILITY BOND CONSTRUCTION	235,228	3
WATER MRB RESERVE	71,562	4
WATER MRB SPECIAL REDEMPTION FUND	21,391	5
WATER MRB DEPRECIATION FUND	20,000	6
<b>Total (Acct. 125):</b>	<b>348,181</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	33,171	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>33,171</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
GRANT RECEIVABLE (CDBG)	61,543	14
<b>Total (Acct. 143):</b>	<b>61,543</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM MUNICIPALITY	67,064	15
<b>Total (Acct. 145):</b>	<b>67,064</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
UNAMORTIZED WATER TOWER PAINTING	4,559	18
<b>Total (Acct. 183):</b>	<b>4,559</b>	
<b>Payables to Municipality (233):</b>		
NONE		19
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	1,273,510	0	0	0	1,273,510	1
Materials and Supplies	5,659	0	0	0	5,659	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	369,448	0	0	0	369,448	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	669,203	0	0	0	669,203	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>240,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>240,518</b>	
Net Operating Income	49,199	0	0	0	49,199	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>20.46%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>20.46%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	33,401	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	403,656	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>437,057</b>	
<b>Net Income</b>		
Net Income	58,408	5
<b>Percent Return on Proprietary Capital</b>	<b>13.36%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

Rate increase effective beginning the fourth quarter of 1997 increased revenues approximately \$10,000.

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

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

Received "Notice of Investigation, Telephonic Hearing and Assessment of Costs", dated July 29, 1997, from the Public Service Commission. Public hearing was held on August 14, 1997.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-16)

BELOW IS A LISTING OF THE AMOUNTS IN 221

#221 1997 REVENUE BONDS - COL B=0, COL C=91, COL D=-3663 AND COL E=3754

#223 1993 GO NOTES COL B=1340, COL C=3502, COL D=3888 AND COL E=954

#231 BANK OF GALESVILLE COL B=427, COL C=0, COL D=427 AND COL E=0

TOTALS FOR THE ABOVE ARE: COL B=1767, COL C=3593, COL D=652 AND COL E=4708

INTEREST ACCRUED WAS COMPLETED LIKE THIS BECAUSE \$25,054 OF INTEREST ACCRUED FOR THE YEAR ON 1997 REVENUE BONDS AND \$1,105 OF INTERST ACCRUED DURING THE YEAR ON NOTE PAYABLE TO BANK OF GALESVILLE WAS CAPITALIZED AND IS THEREFORE NOT INCLUDED ON THIS SCHEDULE.

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### Contributions in Aid of Construction (Account 271) (Page F-17)

CDBG WAS FOR NEW WELL, PUMP, PUMPHOUSE, WATER TREATMENT FACILITY, AND WATER MAINS.

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## FINANCIAL SECTION FOOTNOTES

### Identification and Ownership (Page iv)

Cheryl Geissler, CPa, replied by FAX of 12/22/1998 and Water Plant balances first of year for account 322 were transferred to 332, account 323 transferred to 325 and account 341 transferred to 342. ele 3/18/1999

December 2, 1998

Ms. Marilyn Lund, City Clerk-Treasurer  
Galesville Municipal Water and Sewer Utility  
P.O. Box 327  
Gailsville, WI 54630-0327

Re: 1997 Analytical Review File AR-ELE-2160

Dear Ms. Lund:

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

During our review of your 1997 annual report, we noted in the Water Plant in Service schedule that there are several unexplained differences between the first of year balances and the end of year account balances in your 1996 annual report. The amount reported in 1997 in Account 322, Boiler Plant Equipment, was reported in Account 332, Water Treatment Plant in 1996. The amount reported in Account 323, Other Power Production Equipment, 1997, was reported in Account 325, Electric Pumping Equipment, in 1996. The amount reported in Account 341, Structures and Improvements, 1997, was reported in Account 342, Distribution Reservoirs and Standpipes in 1996. Please reconcile these differences. If the 1997 balances are correct and were intended to be adjustments to the reported 1996 accounts, please note for the future that plant balances should be adjusted by using the adjustment column. First of year balances should agree with prior-year end of year balances. If these accounts are not correct for 1997, please inform the undersigned so that our copy of your 1997 report can be corrected in order for the correct amounts to populate your 1998 annual report.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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## FINANCIAL SECTION FOOTNOTES

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

ELE:tlk:w:\compl\engelke\2160

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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)	177,056	1
<b>Total Sales of Water</b>	<b>177,056</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	994	2
Other Water Revenues (474)	1,145	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,139</b>	
<b>Total Operating Revenues</b>	<b>179,195</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	85,335	5
General Operating Expenses (680-690)	18,613	6
<b>Total Operation and Maintenance Expenses</b>	<b>103,948</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	23,060	7
Amortization Expense (404)		8
Taxes (408)	2,988	9
<b>Total Other Operating Expenses</b>	<b>26,048</b>	
<b>Total Operating Expenses</b>	<b>129,996</b>	
<b>NET OPERATING INCOME</b>	<b>49,199</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	489	24,179	66,982	4
Commercial	83	10,716	22,263	5
Industrial	11	11,966	17,165	6
<b>Total Metered Sales to General Customers (461)</b>	<b>583</b>	<b>46,861</b>	<b>106,410</b>	
Private Fire Protection Service (462)	5		3,252	7
Public Fire Protection Service (463)	1		59,021	8
Other Sales to Public Authorities (464)	14	5,318	8,327	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	28	46	12
<b>Total Sales of Water</b>	<b>604</b>	<b>52,207</b>	<b>177,056</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	59,021	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>59,021</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	994	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>994</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	866	7
<b>Other (specify):</b> RECONNECT FEES AND MISC	279	8
<b>Total Other Water Revenues (474)</b>	<b>1,145</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	27,500	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,287	3
Chemicals (630)	17,608	4
Supplies and Expenses (640)	8,291	5
Repairs of Water Plant (650)	21,579	6
Transportation Expenses (660)	1,070	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>85,335</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	8,282	8
Office Supplies and Expenses (681)	793	9
Outside Services Employed (682)	2,509	10
Insurance Expense (684)	350	11
Employees Pensions and Benefits (686)	4,154	12
Regulatory Commission Expenses (688)	2,077	13
Miscellaneous General Expenses (689)	448	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>18,613</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>103,948</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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		2,737	3
PSC Remainder Assessment		251	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>2,988</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.247339				3
County tax rate	mills		7.682750				4
Local tax rate	mills		8.751319				5
School tax rate	mills		11.761217				6
Voc. school tax rate	mills		2.525500				7
Other tax rate - Local	mills		0.558344				8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>31.526469</b>				<b>10</b>
Less: state credit	mills						11
<b>Net tax rate</b>	mills		<b>31.526469</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.751319</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.286717</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.558344</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>23.596380</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>31.526469</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.748463</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>31.526469</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>23.596380</b>				<b>21</b>
Utility Plant, Jan. 1	\$	0					22
Materials & Supplies	\$	5,315	5,315				23
<b>Subtotal</b>	\$	5,315	5,315				24
Less: Plant Outside Limits	\$	0					25
<b>Taxable Assets</b>	\$	5,315	5,315				26
Assessment Ratio	dec.		0.808525				27
<b>Assessed Value</b>	\$	4,297	4,297				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.596380</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	101	101				30
Tax Equivalent per 1994 PSC Report	\$	28,631					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
<b>Tax equiv. for current year (see note 6)</b>	\$	0					<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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	942		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	40,010		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>40,952</u>	<u>0</u>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,092		12
Structures and Improvements (321)	99,185		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	26,533		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>127,810</u>	<u>0</u>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	76,226		23
<b>Total Water Treatment Plant</b>	<u>76,226</u>	<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	25,283		24
Structures and Improvements (341)			25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)		19,872	20,814	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			40,010	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>19,872</b>	<b>60,824</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,092	12
Structures and Improvements (321)			99,185	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			26,533	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>127,810</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			76,226	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>76,226</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)		(20,233)	5,050	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	112,194		26
Transmission and Distribution Mains (343)	622,493	144,605	27
Fire Mains (344)			28
Services (345)	84,336	26,597	29
Meters (346)	40,692	2,583	30
Hydrants (348)	71,941	13,977	31
Other Transmission and Distribution Plant (349)	67		32
<b>Total Transmission and Distribution Plant</b>	<b>957,006</b>	<b>187,762</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)		550	36
Transportation Equipment (373)			37
Other General Equipment (379)	4,335		38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>4,335</b>	<b>550</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,206,329</b>	<b>188,312</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>1,206,329</b>	<b>188,312</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)			112,194 26
Transmission and Distribution Mains (343)	42,633		724,465 27
Fire Mains (344)			0 28
Services (345)	3,738		107,195 29
Meters (346)	1,889		41,386 30
Hydrants (348)	5,329		80,589 31
Other Transmission and Distribution Plant (349)			67 32
<b>Total Transmission and Distribution Plant</b>	<b>53,589</b>	<b>(20,233)</b>	<b>1,070,946</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			550 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			4,335 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>4,885</b>
<b>Total utility plant in service directly assignable</b>	<b>53,589</b>	<b>(361)</b>	<b>1,340,691</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>53,589</b>	<b>(361)</b>	<b>1,340,691</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,029	6,029	1
February			5,626	5,626	2
March			6,254	6,254	3
April			5,985	5,985	4
May			6,172	6,172	5
June			7,576	7,576	6
July			7,246	7,246	7
August			5,909	5,909	8
September			6,296	6,296	9
October			6,470	6,470	10
November			6,224	6,224	11
December			5,538	5,538	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>75,325</b>	<b>75,325</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				806	13
Less: Other utility use				7,106	14
Other utility use explanation:					15
BACKWASHING FILTERS, 6858; DRAINED & CLEANED RESERVOIR, 200; DRAINED & CLEANED CLEAR WELL, 20; FLUSHING SEWERS, 28					
Water pumped into distribution system				67,413	16
Less: Water sold				52,207	17
Losses and unaccounted for				15,206	18
Percent unaccounted for to the nearest whole percent (%)				23%	19
If more than 25%, 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				360	21
Date of maximum: 6/26/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				52	24
Date of minimum: 2/10/1997					25
Total KWH used for pumping for the year				180,960	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
PUMP STAT #1, ADJ. TO CITY HAL	# 2	252	10	180,000	Yes	<b>1</b>
NW 1/4 SEC 33 T19 R8	# 3	250	11	0	No	<b>2</b>
1300 GALE - INDUSTRIAL PARK	# 4	442	15	442,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	# 2	# 4		1
Location	ADJ. TO CITY HALL 0 GALE - INDUSTRIAL PARK			2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS	LAYNE		5
Year Installed	1945	1967		6
Type	OTHER	VERTICAL TURBINE		7
Actual Capacity (gpm)	110	300		8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORRIS	US MOTORS		9 10
Year Installed	1962	1994		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	10	15		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	# 1	# 2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1910	1973	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	500	500	6
Total capacity in gallons	15,300	500,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	180.0000	0.4420	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	647				<b>647</b>	<b>1</b>
M	D	4.000	9,898		2,125		<b>7,773</b>	<b>2</b>
M	D	6.000	36,873	505	325		<b>37,053</b>	<b>3</b>
M	D	8.000	12,159	2,078	2,100		<b>12,137</b>	<b>4</b>
M	D	10.000	3,945				<b>3,945</b>	<b>5</b>
M	D	12.000	2,899				<b>2,899</b>	<b>6</b>
<b>Total Within Municipality</b>			<b>66,421</b>	<b>2,583</b>	<b>4,550</b>	<b>0</b>	<b>64,454</b>	
<b>Total Utility</b>			<b>66,421</b>	<b>2,583</b>	<b>4,550</b>	<b>0</b>	<b>64,454</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	253	15	15		253		1
L	0.750	229				229		2
M	1.000	64	12	9		67		3
P	1.000	1				1		4
M	1.250	2				2		5
M	1.500	6				6		6
M	2.000	1	2	1		2		7
L	2.000	4				4		8
L	3.000	1				1		9
L	6.000	3				3		10
<b>Total Utility</b>		<b>564</b>	<b>29</b>	<b>25</b>	<b>0</b>	<b>568</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 (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	624	12	30		<b>606</b>	63	1
1.000	20				<b>20</b>		2
1.250	3				<b>3</b>		3
1.500	10	1			<b>11</b>		4
2.000	9	1	1		<b>9</b>		5
3.000	2				<b>2</b>		6
<b>Total:</b>	<b>668</b>	<b>14</b>	<b>31</b>	<b>0</b>	<b>651</b>	<b>63</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	483	56	3	8		56	<b>606</b>	1
1.000		10	2	4		4	<b>20</b>	2
1.250		2	1				<b>3</b>	3
1.500		9	1	1			<b>11</b>	4
2.000		2	4	2		1	<b>9</b>	5
3.000				2			<b>2</b>	6
<b>Total:</b>	<b>483</b>	<b>79</b>	<b>11</b>	<b>17</b>	<b>0</b>	<b>61</b>	<b>651</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	108	9	8		109	2
<b>Total Fire Hydrants</b>	<b>108</b>	<b>9</b>	<b>8</b>	<b>0</b>	<b>109</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	109
Number of distribution system valves end of year:	176
Number of distribution valves operated during year:	87

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## WATER OPERATING SECTION FOOTNOTES

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

CITY COUNCIL AUTHORIZED A TAX EQUIVALENT OF ZERO AT ITS 6/12/97 MEETING.

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

THE ADJUSTMENTS TO 310 AND 340 WERE TO MOVE LAND AND LAND RIGHTS FROM 340 TO 310. THE \$20,233 WAS REPORTED LAST YEAR IN 340 BUT SHOULD HAVE BEEN 310. THE DIFFERENCE IN THE ADJUSTMENTS (\$361) WAS A PAYMENT BY THE ORIGINAL OWNER FOR HIS SHARE OF PROPERTY TAXES TO THE CITY OF GALESVILLE FOR THE LAND PURCHASED.

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### Water Mains (Page W-15)

THE FINANCING OF THE MAINS WAS FROM THE CDBG GRANT AND THE 1997 MRB PROCEEDS.

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### Water Services (Page W-16)

FINANCING FOR SERVICES WAS PROVIDED BY THE INDIVIDUAL PROPERTY OWNERS AND THE 1997 MRB PROCEEDS.

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