



3013 (02-09-04)

ANNUAL REPORT

OF

Name: EAU CLAIRE MUNICIPAL WATER UTILITY

Principal Office: 203 SOUTH FARWELL STREET
P.O. BOX 5089
EAU CLAIRE, WI 54701

For the Year Ended: DECEMBER 31, 2003

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

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
Contributions in Aid of Construction (Account 271)	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-24

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: EAU CLAIRE MUNICIPAL WATER UTILITY

Utility Address: 203 SOUTH FARWELL STREET

P.O. BOX 5089

EAU CLAIRE, WI 54701

When was utility organized? 2/19/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS R HOFF

Title: MANAGER OF FINANCIAL SERVICES

Office Address:

203 SOUTH FARWELL STREET

P.O. BOX 5148

EAU CLAIRE, WI 54702

Telephone: (715) 839 - 4748

Fax Number: (715) 839 - 3878

E-mail Address: Tom.Hoff@ci.eau-claire..wi.us

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

Name: MR DON NORRELL

Title: CITY MANAGER

Office Address:

203 S FARWELL ST

P.O. BOX 909

EAU CLAIRE, WI 54701

Telephone: (715) 839 - 4902

Fax Number:

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: VIRCHOW KRAUSE & CO, LLP

Title:

Office Address: VIRCHOW KRAUSE & CO, LLP

P.O. BOX 1148

EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 4/15/2003

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2002

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR BRIAN G AMUNDSON
Title: DIRECTOR OF PUBLIC WORKS

Office Address:
203 SOUTH FARWELL STREET
P.O. BOX 5148
EAU CLAIRE, WI 54702

Telephone: (715) 839 - 4934

Fax Number:

E-mail Address:

Name: MS REBECCA K NOLAND
Title: FINANCE DIRECTOR

Office Address:
203 SOUTH FARWELL STREET
P.O. BOX 5148
EAU CLAIRE, WI 54702

Telephone: (715) 839 - 6044

Fax Number:

E-mail Address:

Name of utility commission/committee: MR DON T NORRELL, CITY MANAGER

Names of members of utility commission/committee:
MR DON T NORRELL, CITY MANAGER

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

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

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,978,132	6,500,711	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,866,832	2,641,874	2
Depreciation Expense (403)	961,062	1,231,858	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,105,759	1,144,545	5
Total Operating Expenses	4,933,653	5,018,277	
Net Operating Income	2,044,479	1,482,434	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,044,479	1,482,434	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(6,910)	1,057	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	128,763	174,317	10
Miscellaneous Nonoperating Income (421)	143,673	0	11
Total Other Income	265,526	175,374	
Total Income	2,310,005	1,657,808	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	308,152	0	13
Total Miscellaneous Income Deductions	308,152	0	
Income Before Interest Charges	2,001,853	1,657,808	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	472,234	490,201	14
Amortization of Debt Discount and Expense (428)	14,123	13,136	15
Amortization of Premium on Debt--Cr. (429)	3,143	686	16
Interest on Debt to Municipality (430)	378,118	395,833	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	56,900	31,800	19
Total Interest Charges	804,432	866,684	
Net Income	1,197,421	791,124	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,107,909	15,316,785	20
Balance Transferred from Income (433)	1,197,421	791,124	21
Miscellaneous Credits to Surplus (434)	14,923,135	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	32,228,465	16,107,909	

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	6,978,132		6,978,132	1
Total (Acct. 400):	6,978,132	0	6,978,132	
Operation and Maintenance Expense (401-402):				
Derived	2,866,832		2,866,832	2
Total (Acct. 401-402):	2,866,832	0	2,866,832	
Depreciation Expense (403):				
Derived	961,062		961,062	3
Total (Acct. 403):	961,062	0	961,062	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,105,759		1,105,759	5
Total (Acct. 408):	1,105,759	0	1,105,759	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	2,044,479	0	2,044,479	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(6,910)		(6,910)	8
Total (Acct. 415-416):	(6,910)	0	(6,910)	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	128,763	0	128,763 11
Total (Acct. 419):	128,763	0	128,763
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	143,673	143,673 12
NONE	0	0	0 13
Total (Acct. 421):	0	143,673	143,673
TOTAL OTHER INCOME:	121,853	143,673	265,526
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	308,152	308,152 15
NONE	0	0	0 16
Total (Acct. 426):	0	308,152	308,152
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	308,152	308,152
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	472,234	██████████	472,234 17
Total (Acct. 427):	472,234	0	472,234
Amortization of Debt Discount and Expense (428):			
NONE	14,123	██████████	14,123 18
Total (Acct. 428):	14,123	0	14,123
Amortization of Premium on Debt--Cr. (429):			
NONE	3,143	██████████	3,143 19
Total (Acct. 429):	3,143	0	3,143
Interest on Debt to Municipality (430):			
Derived	378,118	██████████	378,118 20
Total (Acct. 430):	378,118	0	378,118
Other Interest Expense (431):			
Derived	0	██████████	0 21
Total (Acct. 431):	0	0	0

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	56,900		56,900 22
Total (Acct. 432):	56,900	0	56,900
TOTAL INTEREST CHARGES:	804,432	0	804,432
NET INCOME:	1,361,900	(164,479)	1,197,421
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	16,107,909	0	16,107,909 23
Total (Acct. 216):	16,107,909	0	16,107,909
Balance Transferred from Income (433):			
Derived	1,361,900	(164,479)	1,197,421 24
Total (Acct. 433):	1,361,900	(164,479)	1,197,421
Miscellaneous Credits to Surplus (434):			
CIAC ELIMINATION	0	14,923,135	14,923,135 25
Total (Acct. 434):	0	14,923,135	14,923,135
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	17,469,809	14,758,656	32,228,465

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	7,916				7,916	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	2,820				2,820	3
Materials	12,006				12,006	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	14,826	0	0	0	14,826	
Net income (or loss)	(6,910)	0	0	0	(6,910)	

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	6,978,132	0	0	0	6,978,132	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	(15)				(15)	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	6,978,147	0	0	0	6,978,147	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. 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.
4. 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	1,169,452		1,169,452	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	2,820		2,820	6
Other nonutility expenses			0	7
Water utility plant accounts	205,608		205,608	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			0	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			0	19
Total Payroll	1,377,880	0	1,377,880	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	61,056,937	58,787,777	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	17,168,422	13,337,791	2
Net Utility Plant	43,888,515	45,449,986	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	43,888,515	45,449,986	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,241,525	1,355,701	8
Special Funds (125-128)	1,644,516	1,546,744	9
Total Other Property and Investments	2,886,041	2,902,445	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,706,912	3,201,679	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)	1,185,476	1,093,064	15
Other Accounts Receivable (143)	0	17,115	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	487,412	452,699	18
Materials and Supplies (151-163)	108,977	125,424	19
Prepayments (165)	7,429	7,542	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	5,496,206	4,897,523	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	176,154	153,113	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	176,154	153,113	
Total Assets and Other Debits	52,446,916	53,403,067	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	4,041,399	4,041,399	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	32,228,465	16,107,909	28
Total Proprietary Capital	36,269,864	20,149,308	
LONG-TERM DEBT			
Bonds (221-222)	10,325,000	9,810,000	29
Advances from Municipality (223)	4,890,477	5,148,695	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	15,215,477	14,958,695	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	808,289	404,127	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	160	80	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	117,172	118,354	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	925,621	522,561	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	35,954	9,439	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	35,954	9,439	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	17,763,064	49
Total Liabilities and Other Credits	52,446,916	53,403,067	

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)	
First of Year:					
Total Utility Plant - First of Year	58,787,777	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	41,363,795	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	17,852,112	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,841,030				9
Total Utility Plant	61,056,937	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	14,074,966	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,093,456	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	17,168,422	0	0	0	
Net Utility Plant	43,888,515	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	13,337,791				13,337,791	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	961,062				961,062	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	81,867				81,867	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	14,430				14,430	10
Other credits (specify):						11
					0	12
Total credits	1,057,359	0	0	0	1,057,359	13
Debits during year						14
Book cost of plant retired	262,772				262,772	15
Cost of removal	57,411				57,411	16
Other debits (specify):						17
					0	18
Total debits	320,183	0	0	0	320,183	19
Balance end of year (111.1)	14,074,967	0	0	0	14,074,967	20

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):
 1. Report the amounts charged to Depreciation Expense (426).
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	2,839,929				2,839,929	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	308,152				308,152	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03					0	10
Total credits	308,152	0	0	0	308,152	11
Debits during year						12
Book cost of plant retired	54,625				54,625	13
Cost of removal	0				0	14
Other debits (specify):						15
	0				0	16
Total debits	54,625	0	0	0	54,625	17
Balance end of year (111.2)	3,093,456	0	0	0	3,093,456	18

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	108,977	125,424	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
Total Materials and Supplies	108,977	125,424	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2001-2003 REVENUE BONDS-DEFERRED AMT ON REFUNDING	9,146	428	89,177	1
2001-2003 REVENUE BONDS-UNAMORTIZED LOSS ON REFUNDING	4,977	428	86,977	2
Total			176,154	
Unamortized premium on debt (251)				
2003 REVENUE BONDS	3,143	429	35,954	3
Total			35,954	

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	4,041,399	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>4,041,399</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 REVENUE	06/01/1992	10/01/2012	6.18%	0	1
1995 REVENUE	11/01/1995	10/01/2012	5.10%	0	2
1996 REVENUE	09/01/1996	10/01/2010	5.29%	700,000	3
1997 REVENUE	08/01/1997	10/01/2016	5.27%	2,925,000	4
2001 REFUNDING REVENUE	08/15/2001	10/01/2016	4.57%	4,390,000	5
2003 REFUNDING REVENUE	09/15/2003	10/01/2014	3.85%	2,310,000	6
Total Bonds (Account 221):				10,325,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 10,325,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FOR CONSTRUCTION	03/01/1983	01/25/2017	7.25%	2,950,960	1
ADVANCE FOR CONSTRUCTION	01/01/1989	01/25/2019	7.50%	1,868,507	2
ADVANCE FOR 1987 STATE TRUST FUND	01/01/1988	03/15/2006	7.25%	71,010	3
Total for Account 223				<u>4,890,477</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,105,759	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,105,759</u>	
Taxes paid during year:		
County, state and local taxes	1,008,529	6
Social Security taxes	89,740	7
PSC Remainder Assessment	7,490	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,105,759</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0		0	1
1992 REVENUE	0	0		0	2
1993 REVENUE	0	0		0	3
1995 REVENUE	17,574	52,726	70,300	0	4
1996 REVENUE	10,200	39,800	40,800	9,200	5
1997 REVENUE	47,775	159,737	161,752	45,760	6
2003 REVENUE		21,008	0	21,008	7
2001 REVENUE	42,805	198,963	200,564	41,204	8
Subtotal	118,354	472,234	473,416	117,172	
Advances from Municipality (223)					
1983 ADVANCE	0	6,864	6,864	0	9
1987 ADVANCE	0	226,125	226,125	0	10
1989 ADVANCE	0	145,129	145,129	0	11
Subtotal	0	378,118	378,118	0	
Other Long-Term Debt (224)					
NONE	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	118,354	850,352	851,534	117,172	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NON-CURRENT & DEFERRED SPL. ASSMTS.	1,241,525	2
Total (Acct. 124):	1,241,525	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
REVENUE BONDS	50,000	4
Total (Acct. 126):	50,000	
Other Special Funds (128):		
REVENUE BONDS - OPERATION & MAINTENANCE, P&I	1,594,516	5
Total (Acct. 128):	1,594,516	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,185,476	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,185,476	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Receivables from Municipality (145):		
CURRENT SPL ASSESSMENT ON TAX ROLL	487,412	16
Total (Acct. 145):	487,412	
Prepayments (165):		
PREPAYMENT-PSC REMAINDER ASSESSMENT	7,429	17
Total (Acct. 165):	7,429	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

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 contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	40,307,293	0	0	0	40,307,293	1
Materials and Supplies	117,200	0	0	0	117,200	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	13,706,379	0	0	0	13,706,379	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	26,718,114	0	0	0	26,718,114	
Net Operating Income	2,044,479	0	0	0	2,044,479	7
Net Operating Income as a percent of						
Average Net Rate Base	7.65%	N/A	N/A	N/A	7.65%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Effective 08/01/2004 the water rates increased 3% - Schedules No. Mg-1, Fd-1, and F-1

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

General footnotes

Beginning balance includes balance transferred to financed by contributions included in F-9

If a value is reported for Depreciation expense on meters charged to sewer, then values should also be reported in related fields in the Taxes and Other Operating Revenues (Water) schedules. If not, please explain.

Includes expense for depreciation charged to sewer. (Note 3)

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	17,763,064	0	0	0	0	17,763,064	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	17,763,064					17,763,064	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	6,779,023	6,327,262	1
Total Sales of Water	6,779,023	6,327,262	
Other Operating Revenues			
Forfeited Discounts (470)	67,628	63,978	2
Miscellaneous Service Revenues (471)	51,442	37,339	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	80,039	72,132	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	199,109	173,449	
Total Operating Revenues	6,978,132	6,500,711	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	116,338	59,298	8
Pumping Expenses (620-633)	708,013	703,397	9
Water Treatment Expenses (640-652)	421,408	404,691	10
Transmission and Distribution Expenses (660-678)	684,002	747,288	11
Customer Accounts Expenses (901-905)	368,070	219,400	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	569,001	507,800	14
Total Operation and Maintenance Expenses	2,866,832	2,641,874	
Other Operating Expenses			
Depreciation Expense (403)	961,062	1,231,858	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	1,105,759	1,144,545	17
Total Other Operating Expenses	2,066,821	2,376,403	
Total Operating Expenses	4,933,653	5,018,277	
NET OPERATING INCOME	2,044,479	1,482,434	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential			0	1
Commercial	6	2,400	1,474	2
Industrial			0	3
Total Unmetered Sales to General Customers (460)	6	2,400	1,474	
Metered Sales to General Customers (461)				
Residential	21,535	1,342,086	3,336,545	4
Commercial	2,430	701,599	1,267,990	5
Industrial	110	581,087	612,406	6
Total Metered Sales to General Customers (461)	24,075	2,624,772	5,216,941	
Private Fire Protection Service (462)	189		41,224	7
Public Fire Protection Service (463)	23,960		1,157,650	8
Other Sales to Public Authorities (464)	189	230,292	361,734	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)			0	12
 Total Sales of Water	 48,419	 2,857,464	 6,779,023	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,157,650	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
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	1,157,650	
Forfeited Discounts (470):		
Customer late payment charges	67,628	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	67,628	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES, NEW CUSTOMER FEES	51,442	7
Total Miscellaneous Service Revenues (471)	51,442	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	78,323	10
Other (specify):		
MISC REIMBURSEMENT & REFUND	1,716	11
Total Other Water Revenues (474)	80,039	

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)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	26,117	13,896	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	4,349	2,763	3
Miscellaneous Expenses (603)	2,636	4,471	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	10,547	16,114	6
Maintenance of Structures and Improvements (611)	68,107	17,618	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	4,582	4,436	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	116,338	59,298	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	13,339	11,182	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	285,495	295,180	17
Pumping Labor and Expenses (624)	147,442	151,212	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	54,560	53,302	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	17,201	17,431	22
Maintenance of Structures and Improvements (631)	84,521	81,003	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	105,455	94,087	25
Total Pumping Expenses	708,013	703,397	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	11,533	10,192	26
Chemicals (641)	138,412	123,251	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	140,127	146,170	28
Miscellaneous Expenses (643)	35,280	36,957	29
Rents (644)	5,118	5,236	30
Maintenance Supervision and Engineering (650)	49,625	31,261	31
Maintenance of Structures and Improvements (651)	27,011	22,533	32
Maintenance of Water Treatment Equipment (652)	14,302	29,091	33
Total Water Treatment Expenses	421,408	404,691	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	34
Storage Facilities Expenses (661)	3,576	3,296	35
Transmission and Distribution Lines Expenses (662)	127,025	111,566	36
Meter Expenses (663)	33,007	42,096	37
Customer Installations Expenses (664)	66,863	40,566	38
Miscellaneous Expenses (665)	55,413	53,381	39
Rents (666)	11,222	10,576	40
Maintenance Supervision and Engineering (670)	16,536	15,828	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	21,832	136,544	43
Maintenance of Transmission and Distribution Mains (673)	132,989	139,698	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	95,105	95,501	46
Maintenance of Meters (676)	26,351	27,097	47
Maintenance of Hydrants (677)	94,083	71,139	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	684,002	747,288	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	100,036	42,951	50
Meter Reading Labor (902)	94,957	52,256	51
Customer Records and Collection Expenses (903)	173,092	124,230	52
Uncollectible Accounts (904)	(15)	(37)	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	368,070	219,400	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	165,577	130,973	56
Office Supplies and Expenses (921)	10,383	4,547	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	4,133	3,590	59
Property Insurance (924)	40,500	39,700	60
Injuries and Damages (925)	40,600	39,799	61
Employee Pensions and Benefits (926)	300,016	289,191	62
Regulatory Commission Expenses (928)	7,792	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	0	0	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	0	0	67
Total Administrative and General Expenses	569,001	507,800	
Total Operation and Maintenance Expenses	2,866,832	2,641,874	

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)	This Year (c)	Last Year (d)	
Property Tax Equivalent		1,029,959	1,088,760	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		26,711	28,109	2
Net property tax equivalent		1,003,248	1,060,651	
Social Security		89,740	76,782	3
PSC Remainder Assessment		7,490	7,112	4
Other (specify): SPECIAL ASSESSMENT WATER TREAT		5,281	0	5
Total tax expense		1,105,759	1,144,545	

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 (total of utility financed and contributed plant), 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	Eau Claire			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214815	0.212834			3
County tax rate	mills		3.840050	3.298233			4
Local tax rate	mills		6.422101	6.422101			5
School tax rate	mills		10.793350	10.693806			6
Voc. school tax rate	mills		1.833975	1.817061			7
Other tax rate - Local	mills		1.320553	1.320553			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		24.424844	23.764588			10
Less: state credit	mills		1.578326	1.576874			11
Net tax rate	mills		22.846518	22.187714			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.422101	6.422101			14
Combined School Tax Rate	mills		12.627325	12.510867			15
Other Tax Rate - Local	mills		1.320553	1.320553			16
Total Local & School Tax	mills		20.369979	20.253521			17
Total Tax Rate	mills		24.424844	23.764588			18
Ratio of Local and School Tax to Total	dec.		0.833986	0.852256			19
Total tax net of state credit	mills		22.846518	22.187714			20
Net Local and School Tax Rate	mills		19.053677	18.909620			21
Utility Plant, Jan. 1	\$	58,787,777	2,304,481	56,483,296			22
Materials & Supplies	\$	125,424	4,917	120,507			23
Subtotal	\$	58,913,201	2,309,398	56,603,803			24
Less: Plant Outside Limits	\$	938,014	36,770	901,244			25
Taxable Assets	\$	57,975,187	2,272,628	55,702,559			26
Assessment Ratio	dec.		0.931029	0.939552			27
Assessed Value	\$	54,451,333	2,115,883	52,335,451			28
Net Local & School Rate	mills		19.053677	18.909620			29
Tax Equiv. Computed for Current Year	\$	1,029,959	40,315	989,643			30
Tax Equivalent per 1994 PSC Report	\$	899,112					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	1,029,959					34

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	191,670		4
Structures and Improvements (311)	21,532		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	419,940		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	469,395		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,102,537	0	
PUMPING PLANT			
Land and Land Rights (320)	5,620		12
Structures and Improvements (321)	1,364,786		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	3,026,745		17
Diesel Pumping Equipment (326)	15,573		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	51,840		20
Total Pumping Plant	4,464,564	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	300		21
Structures and Improvements (331)	1,919,136		22
Water Treatment Equipment (332)	3,039,379	22,729	23
Total Water Treatment Plant	4,958,815	22,729	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			191,670	4
Structures and Improvements (311)			21,532	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			419,940	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			469,395	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,102,537	
PUMPING PLANT				
Land and Land Rights (320)			5,620	12
Structures and Improvements (321)			1,364,786	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			3,026,745	17
Diesel Pumping Equipment (326)			15,573	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			51,840	20
Total Pumping Plant	0	0	4,464,564	
WATER TREATMENT PLANT				
Land and Land Rights (330)			300	21
Structures and Improvements (331)			1,919,136	22
Water Treatment Equipment (332)			3,062,108	23
Total Water Treatment Plant	0	0	4,981,544	

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	86,684		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	3,722,615		26
Transmission and Distribution Mains (343)	28,004,232	1,238,804	27
Fire Mains (344)	0		28
Services (345)	6,467,469	384,922	29
Meters (346)	2,877,907	357,288	30
Hydrants (348)	4,807,129	319,920	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	45,966,036	2,300,934	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	6,299		34
Office Furniture and Equipment (391)	1,075		35
Computer Equipment (391.1)	106,327		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	132,597	7,138	39
Laboratory Equipment (395)	46,929	44,975	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	228,676		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	521,903	52,113	
Total utility plant in service directly assignable	57,013,855	2,375,776	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	57,013,855	2,375,776	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			86,684 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			3,722,615 26
Transmission and Distribution Mains (343)	66,763	(12,664,355)	16,511,918 27
Fire Mains (344)			0 28
Services (345)	634	(2,924,784)	3,926,973 29
Meters (346)	159,165		3,076,030 30
Hydrants (348)	36,210	(2,173,925)	2,916,914 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	262,772	(17,763,064)	30,241,134
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			6,299 34
Office Furniture and Equipment (391)			1,075 35
Computer Equipment (391.1)			106,327 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			139,735 39
Laboratory Equipment (395)			91,904 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			228,676 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	574,016
Total utility plant in service directly assignable	262,772	(17,763,064)	41,363,795
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	262,772	(17,763,064)	41,363,795

**WATER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 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)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

**WATER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		84,916	27
Fire Mains (344)		0	28
Services (345)		58,757	29
Meters (346)		0	30
Hydrants (348)		0	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	143,673	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)		0	39
Laboratory Equipment (395)		0	40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	143,673	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	143,673	

**WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	54,625	12,664,355	12,694,646 27
Fire Mains (344)			0 28
Services (345)	0	2,924,784	2,983,541 29
Meters (346)	0		0 30
Hydrants (348)	0	2,173,925	2,173,925 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	54,625	17,763,064	17,852,112
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	54,625	17,763,064	17,852,112
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	54,625	17,763,064	17,852,112

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	19,232	2.70%	0	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	270,765	3.70%	15,538	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	265,937	1.80%	8,449	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	555,934		23,987	
PUMPING PLANT				
Structures and Improvements (321)	576,199	3.20%	43,673	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,060,668	4.40%	133,177	12
Diesel Pumping Equipment (326)	15,573	4.40%	0	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	37,545	4.40%	2,281	15
Total Pumping Plant	1,689,985		179,131	
WATER TREATMENT PLANT				
Structures and Improvements (331)	660,133	3.90%	74,846	16
Water Treatment Equipment (332)	1,771,229	4.00%	122,030	17
Total Water Treatment Plant	2,431,362		196,876	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	937,086	1.90%	70,730	19
Transmission and Distribution Mains (343)	3,618,454	1.30%	207,234	20
Fire Mains (344)	0			21
Services (345)	2,269,291	2.90%	109,162	22
Meters (346)	924,753	5.50%	163,733	23
Hydrants (348)	392,091	2.70%	74,927	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

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					19,232	1
312					0	2
313					0	3
314					286,303	4
315					0	5
316					274,386	6
317					0	7
	0	0	0	0	579,921	
321					619,872	8
322					0	9
323					0	10
324					0	11
325					1,193,845	12
326					15,573	13
327					0	14
328					39,826	15
	0	0	0	0	1,869,116	
331					734,979	16
332					1,893,259	17
	0	0	0	0	2,628,238	
341					0	18
342					1,007,816	19
343	66,763				3,758,925	20
344					0	21
345	634				2,377,819	22
346	159,165		4,419		933,740	23
348	36,210	57,411	10,011		383,408	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	8,141,675		625,786	
GENERAL PLANT				
Structures and Improvements (390)	6,299	2.90%		26
Office Furniture and Equipment (391)	1,075	6.70%		27
Computer Equipment (391.1)	106,327	26.70%		28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	129,529	10.00%	10,206	31
Laboratory Equipment (395)	46,929	10.00%	6,942	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	228,676	10.00%		34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	518,835		17,148	
Total accum. prov. directly assignable	13,337,791		1,042,928	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	13,337,791		1,042,928	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>262,772</u>	<u>57,411</u>	<u>14,430</u>	<u>0</u>	<u>8,461,708</u>
390					6,299 26
391					1,075 27
391.1					106,327 28
392					0 29
393					0 30
394					139,735 31
395					53,871 32
396					0 33
397					228,676 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>535,983</u>
	<u>262,772</u>	<u>57,411</u>	<u>14,430</u>	<u>0</u>	<u>14,074,966</u>
					0 38
	<u>262,772</u>	<u>57,411</u>	<u>14,430</u>	<u>0</u>	<u>14,074,966</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)	1,636,373	1.30%	164,637	20
Fire Mains (344)				21
Services (345)	1,026,241	2.90%	84,819	22
Meters (346)				23
Hydrants (348)	177,315	2.70%	58,696	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

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					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	54,625	0	0		1,746,385 20
344					0 21
345	0	0	0		1,111,060 22
346	0				0 23
348	0				236,011 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

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)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>2,839,929</u>		<u>308,152</u>
GENERAL PLANT			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>2,839,929</u>		<u>308,152</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>2,839,929</u></u>		<u><u>308,152</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	54,625	0	0	0	3,093,456
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	54,625	0	0	0	3,093,456
					0 38
	54,625	0	0	0	3,093,456

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			236,030	236,030	1
February			228,175	228,175	2
March	618		247,306	247,924	3
April			245,996	245,996	4
May			283,431	283,431	5
June	647		330,985	331,632	6
July			322,515	322,515	7
August			427,189	427,189	8
September	786		344,188	344,974	9
October			269,988	269,988	10
November			229,749	229,749	11
December	604		235,919	236,523	12
Total annual pumpage	2,655	0	3,401,471	3,404,126	
Less: Water sold				2,857,464	13
Volume pumped but not sold				546,662	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				99,908	16
Volume related to equipment/system malfunction				2,500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				102,408	19
Volume pumped but unaccounted for				444,254	20
Percent of water lost				13%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				17,230	23
Date of maximum: 8/14/2003					24
Cause of maximum:					25
08/14/2003 - Lawn watering due to draught					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,538	26
Date of minimum: 4/20/2003					27
Total KWH used for pumping for the year				3,460,000	28
If water is purchased: Vendor Name: CITY OF ALTOONA					29
Point of Delivery: CITY OF EAU CLAIRE CUSTOMERS					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RIVERVIEW	04	85	16	700,000	Yes	1
RIVERVIEW	06	84	20	1,000,000	Yes	2
RIVERVIEW	08	90	20	2,000,000	Yes	3
RIVERVIEW	09	95	20	2,000,000	Yes	4
RIVERVIEW	10	95	20	1,000,000	Yes	5
RIVERVIEW	11	90	20	2,300,000	Yes	6
RIVERVIEW	12	89	20	2,300,000	Yes	7
RIVERVIEW	13	95	20	1,300,000	Yes	8
RIVERVIEW	14	101	16	2,000,000	Yes	9
RIVERVIEW	15	88	16	1,900,000	Yes	10
RIVERVIEW	16	99	20	1,700,000	Yes	11
RIVERVIEW	17	100	20	1,900,000	Yes	12
RIVERVIEW	18	105	20	2,300,000	Yes	13
RIVERVIEW	19	98	20	2,000,000	Yes	14
RIVERVIEW	21	100	20	3,000,000	Yes	15

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	AH1	AH2	AH3	1
Location	ABBE HILL	ABBE HILL	ABBE HILL	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1978	1978	1978	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	FORD	10
Year Installed	1978	1978	1978	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	60	60	120	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	JR1	JR2	JR3	14
Location	JEFFERS ROAD	JEFFERS ROAD	JEFFERS ROAD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	1996	1996	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	500	1,500	1,500	21
Pump Motor or Standby Engine Mfr	SQUARE D	SQUARE D	SQUARE D	23
Year Installed	1996	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	75	75	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	JR4	MSA1	MSA2	1
Location	JEFFERS ROAD	MINNESOTA ST.	MINNESOTA ST.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1996	1986	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	2,500	2,500	8
Pump Motor or Standby Engine Mfr	SQUARE D	U.S.	U.S.	10
Year Installed	1996	1986	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MSP1	MSP2	NS1	14
Location	MINNESOTA ST.	MINNESOTA ST.	NORTH STATION	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	PEERLESS	DELEVAL	18
Year Installed	1969	1969	1945	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,000	3,000	2,800	21
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	WAUKESHA	GENERAL ELECTRIC	23
Year Installed	1969	1969	2000	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	100	127	200	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	NS2	NS3	NS4	1
Location	NORTH STATION	NORTH STATION	NORTH STATION	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	DELEVAL	DELEVAL	ALLIS CHALMERS	5
Year Installed	1945	1945	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	5,600	4,200	5,600	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	IDEAL	9 10
Year Installed	2000	2000	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	400	500	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NS5			14
Location	NORTH STATION			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	ALLIS CHALMERS			18
Year Installed	1971			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	5,600			21
Pump Motor or Standby Engine Mfr	IDEAL			22 23
Year Installed	1971			24
Type	ELECTRIC			25
Horsepower	500			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	DAMON STREET	MT. TOM	NORTHWEST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1986	1920	1998	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	66	228	132	6
Total capacity in gallons (actual)	5,000,000	3,200,000	2,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	24.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

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	OAKWOOD	RIVERVIEW	SKYLINE DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1986	1975	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	186	229	229	6
Total capacity in gallons (actual)	500,000	1,000,000	4,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	11.1000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	2.000	684	0	0	0	684	1	
M	D	3.000	1,636	0	0	0	1,636	2	
M	D	4.000	39,762	0	2,275	0	37,487	3	
M	D	6.000	634,713	323	13,649	0	621,387	4	
M	D	8.000	594,125	18,966	2,225	0	610,866	5	
M	D	10.000	111,058	2,540	3,639	0	109,959	6	
M	S	10.000	30	0	0	0	30	7	
M	D	12.000	169,303	4,646	625	0	173,324	8	
M	S	12.000	1,641	0	0	0	1,641	9	
M	D	14.000	18,122	0	680	0	17,442	10	
M	S	14.000	1,260	0	0	0	1,260	11	
M	D	16.000	134,773	1,617	82	0	136,308	12	
M	S	16.000	1,308	0	0	0	1,308	13	
M	D	20.000	8,529	0	0	0	8,529	14	
M	S	20.000	2,832	0	0	0	2,832	15	
M	D	24.000	38,567	85	0	0	38,652	16	
M	S	24.000	3,672	0	0	0	3,672	17	
M	D	30.000	29,120	0	0	0	29,120	18	
M	S	30.000	764	0	0	0	764	19	
M	S	36.000	2,445	0	0	0	2,445	20	
Total Within Municipality			1,794,344	28,177	23,175	0	1,799,346		
Total Utility			1,794,344	28,177	23,175	0	1,799,346		

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)	
L	0.625	9	0	0	0	9		1
L	0.750	1,419	0	27	0	1,392		2
M	0.750	6,137	0	0	0	6,137		3
L	1.000	72	0	1	0	71		4
M	1.000	12,347	420	0	0	12,767		5
L	1.250	23	0	0	0	23		6
M	1.250	174	4	0	0	178		7
L	1.500	8	0	0	0	8		8
M	1.500	269	31	0	0	300		9
L	2.000	7	0	0	0	7		10
M	2.000	370	8	0	0	378		11
M	3.000	43	0	0	0	43		12
M	4.000	355	4	0	0	359		13
M	6.000	135	0	0	0	135		14
M	8.000	11	0	0	0	11		15
M	10.000	3	0	0	0	3		16
M	12.000	1	0	0	0	1		17
Total Utility		21,383	467	28	0	21,822	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,315	850	940		9,225	1,854	1
0.750	14,323	1,780	1,077		15,026	2,766	2
1.000	635	0	21		614	37	3
1.500	322	24	12		334	47	4
2.000	299	19	15		303	52	5
3.000	135	8	1		142	50	6
4.000	46	1	2		45	11	7
6.000	20	0	0		20	13	8
8.000	3	1	0		4	3	9
Total:	25,098	2,683	2,068	0	25,713	4,833	

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	8,182	572	5	5	0	461	9,225	1
0.750	13,438	934	35	35	0	584	15,026	2
1.000	104	407	19	19	0	65	614	3
1.500	4	259	12	30	0	29	334	4
2.000	0	202	19	52	0	30	303	5
3.000	0	38	5	34	0	65	142	6
4.000	0	23	8	10	0	4	45	7
6.000	0	6	5	3	0	6	20	8
8.000	0	0	2	0	0	2	4	9
Total:	21,728	2,441	110	188	0	1,246	25,713	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	3,277	116	56		3,337	2
Total Fire Hydrants	3,277	116	56	0	3,337	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	3,334
Number of distribution system valves end of year:	4,100
Number of distribution valves operated during year:	544

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

672 - Maintenance of Distribution Reservoirs & Standpipes lower costs due to 2001 projects completed in 2002. No expense for 2003.

902 - Meter Reading Labor higher costs due to filled vacant position.

903 - Customer Records and Collection higher costs due to increased expense for mailing service, postage, and monthly administrative system costs.

677 - Maintenance of Hydrants higher costs due to completion of projects for hydrant maintenance and replacement expensed in 2003.

650 - Maintenance Supervision & Engineering increased due to year end adjustment for unused vacation and comp time earned.

920 - Administrative & General Salaries increased costs due to addition of half-time position and year end adjustment for unused vacation and comp time.

600 - Operation Supervision & Engineering increased costs due to year end adjustment for unused vacation and comp time earned.

901 - Supervision costs increased due to filled vacant position. Position was vacant for all of 2002.

611 - Maintenance of Structures & Improvements increased costs due to reconditioning of wells 2003.

664 - Customer Installations Expense increase due to filled vacant position.

652 - Maintenance of Water Treatment Equipment costs decrease due to lower costs in equipment parts and repair.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

343 - Transmission and Distribution Mains adjustment due to transfer to contributions in aid of construction account.

348 - Hydrants adjustment due to transfer to contributions in aid of construction account.

345 - Services adjustment due to transfer to contributions aid of construction account.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

48 - Hydrants adjustment due to transfer from plant financed by utility to financed by contributions account.

345 - Services adjustment due to transfer from plant financed by utility to financed by contributions account.

343 - Transmission & distribution mains adjustment due to transfer from plant financed by utility to financed by contributions account.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

General footnotes

Adjustment is due to transfer to depreciation accounts for mains, services, and hydrants financed by contributions. 2003 CIAC Adjustment.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Water mains are funded with developer contributions, special assessments, bond funds, and working capital.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Special assessments are levied for new construction of water services. Service replacements are funded by the utility.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Less than 50% of distribution valves were operated during the year due to distribution employees used in other service areas under staffed due to loss of position and injury.
