



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: EAU CLAIRE MUNICIPAL WATER UTILITY

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

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For the Year Ended: DECEMBER 31, 2002

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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:** 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 CUSTOMER 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

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:** 4/15/2002

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2001

### IDENTIFICATION AND OWNERSHIP

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

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**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:**

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**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:**

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

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

MR DON T NORRELL, CITY MANAGER

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

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO

**Date of Ordinance:**                     

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

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

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**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:**

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## IDENTIFICATION AND OWNERSHIP

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**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,500,711	6,420,780	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,641,874	2,787,784	2
Depreciation Expense (403)	1,231,858	1,208,063	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,144,545	1,123,031	5
<b>Total Operating Expenses</b>	<b>5,018,277</b>	<b>5,118,878</b>	
<b>Net Operating Income</b>	<b>1,482,434</b>	<b>1,301,902</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,482,434</b>	<b>1,301,902</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,057	12,401	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	174,317	242,371	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>175,374</b>	<b>254,772</b>	
<b>Total Income</b>	<b>1,657,808</b>	<b>1,556,674</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,657,808</b>	<b>1,556,674</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	490,201	424,793	14
Amortization of Debt Discount and Expense (428)	13,136	4,746	15
Amortization of Premium on Debt--Cr. (429)	686		16
Interest on Debt to Municipality (430)	395,833	412,457	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	31,800	60,191	19
<b>Total Interest Charges</b>	<b>866,684</b>	<b>781,805</b>	
<b>Net Income</b>	<b>791,124</b>	<b>774,869</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,316,785	14,541,916	20
Balance Transferred from Income (433)	791,124	774,869	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>16,107,909</b>	<b>15,316,785</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	124,769	5
INTERSET ON SPECIAL ASSESSMENTS	49,548	6
<b>Total (Acct. 419):</b>	<b>174,317</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	18,721				18,721	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	4,339				4,339	3
Materials	11,835				11,835	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
CONTRACTUAL	1,490				1,490	6
<b>Total costs and expenses</b>	<b>17,664</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,664</b>	
<b>Net income (or loss)</b>	<b>1,057</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,057</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	6,500,711	0	0	0	6,500,711	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	(37)				(37)	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0				0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>6,500,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,500,748</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,003,694		1,003,694	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	4,339		4,339	6
Other nonutility expenses			0	7
Water utility plant accounts	151,960		151,960	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
<b>Total Payroll</b>	<b>1,159,993</b>	<b>0</b>	<b>1,159,993</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	58,787,777	57,476,694	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	13,337,791	12,157,430	2
<b>Net Utility Plant</b>	<b>45,449,986</b>	<b>45,319,264</b>	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
<b>Total Net Utility Plant</b>	<b>45,449,986</b>	<b>45,319,264</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,355,701	1,242,238	8
Special Funds (125-128)	1,546,744	1,572,205	9
<b>Total Other Property and Investments</b>	<b>2,902,445</b>	<b>2,814,443</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,201,679	3,027,109	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,093,064	1,152,989	15
Other Accounts Receivable (143)	17,115	51,042	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	452,699	411,396	18
Materials and Supplies (151-163)	125,424	120,651	19
Prepayments (165)	7,542	8,189	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>4,897,523</b>	<b>4,771,376</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	153,113	156,125	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>153,113</b>	<b>156,125</b>	
<b>Total Assets and Other Debits</b>	<b>53,403,067</b>	<b>53,061,208</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	4,041,399	4,041,399	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	16,107,909	15,316,785	28
<b>Total Proprietary Capital</b>	<b>20,149,308</b>	<b>19,358,184</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	9,810,000	10,290,000	29
Advances from Municipality (223)	5,148,695	5,390,913	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>14,958,695</b>	<b>15,680,913</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	404,127	426,243	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	80	50	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	118,354	151,437	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
<b>Total Current and Accrued Liabilities</b>	<b>522,561</b>	<b>577,730</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	9,439	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>9,439</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	17,763,064	17,444,381	49
<b>Total Liabilities and Other Credits</b>	<b>53,403,067</b>	<b>53,061,208</b>	

### NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	57,013,855	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,773,922				7
<b>Total Utility Plant</b>	<b>58,787,777</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	13,337,791	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>13,337,791</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>45,449,986</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	12,157,430				12,157,430	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	1,231,858				1,231,858	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	77,773				77,773	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	18,857				18,857	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>1,328,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,328,488</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	128,542				128,542	15
Cost of removal	19,585				19,585	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>148,127</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>148,127</b>	<b>19</b>
<b>Balance End of Year</b>	<b>13,337,791</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,337,791</b>	<b>20</b>
						21
						22

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			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			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	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	125,424	120,651 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
<b>Total Materials and Supplies</b>	<b>125,424</b>	<b>120,651</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>				
2001 REVENUE BONDS UNAMORTIZED LOSS ON REFUNDING	3,990	428	54,789	1
2001 REVENUE BONDS-DEFERRED AMOUNT ON REFUNDING	9,146	428	98,324	2
<b>Total</b>			<b>153,113</b>	
<b>Unamortized premium on debt (251)</b>				
2001 REVENUE BONDS	686	429	9,439	3
<b>Total</b>			<b>9,439</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	4,041,399	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<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	<b>1</b>
1995 REVENUE	11/01/1995	10/01/2012	5.10%	1,400,000	<b>2</b>
1996 REVENUE	09/01/1996	10/01/2010	5.29%	780,000	<b>3</b>
1997 REVENUE	08/01/1997	10/01/2016	5.27%	3,080,000	<b>4</b>
2001 REVENUE	08/15/2001	10/01/2016	4.57%	4,550,000	<b>5</b>
<b>Total Bonds (Account 221):</b>				<b>9,810,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>6</b>

**Net amount of bonds outstanding December 31: 9,810,000**

**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)	
<b>Advances (223)</b>					
ADVANCE FOR CONSTRUCTION	03/01/1983	01/25/2017	7.25%	3,118,959	<b>1</b>
ADVANCE FOR CONSTRUCTION	01/01/1989	01/25/2019	7.50%	1,935,056	<b>2</b>
ADVANCE FOR 1987 STATE TRUST FUND	01/01/1988	03/15/2006	7.25%	94,680	<b>3</b>
<b>Total for Account 223</b>				<b>5,148,695</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,144,545	2
Charged electric department expense		3
Charged sewer department expense	28,109	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,172,654</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,088,760	6
Social Security taxes	76,782	7
PSC Remainder Assessment	7,112	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,172,654</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
1992 REVENUE	1,327	3,983	5,310	0	2
1993 REVENUE	0	0	0	0	3
1995 REVENUE	18,687	73,637	74,750	17,574	4
1996 REVENUE	11,137	43,613	44,550	10,200	5
1997 REVENUE	49,725	167,602	169,552	47,775	6
2001 REVENUE	70,561	201,366	229,122	42,805	7
<b>Subtotal</b>	<b>151,437</b>	<b>490,201</b>	<b>523,284</b>	<b>118,354</b>	
<b>Advances from Municipality (223)</b>					
1983 ADVANCE	0	8,580	8,580	0	8
1987 ADVANCE	0	237,481	237,481	0	9
1989 ADVANCE	0	149,772	149,772	0	10
<b>Subtotal</b>	<b>0</b>	<b>395,833</b>	<b>395,833</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	12
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>151,437</b>	<b>886,034</b>	<b>919,117</b>	<b>118,354</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	17,444,381	0	0	0	0	17,444,381	1
<b>Add credits during year:</b>							
For Services	53,805					53,805	2
For Mains	264,878					264,878	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>17,763,064</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,763,064</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,671,793					1,671,793	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS-NON-CURRENT	944,486	2
SPECAIL ASSESSMENTS - DEFERRED	411,215	3
<b>Total (Acct. 124):</b>	<b>1,355,701</b>	
<b>Sinking Funds (125):</b>		
NONE	0	4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
REVENUE BONDS	50,000	5
<b>Total (Acct. 126):</b>	<b>50,000</b>	
<b>Other Special Funds (128):</b>		
REVENUE BONDS - OPERATION & MAINTENANCE	218,000	6
REVENUE BONDS 92,95,96,97,01 P&I O&M	1,278,744	7
<b>Total (Acct. 128):</b>	<b>1,496,744</b>	
<b>Interest Special Deposits (132):</b>		
NONE		8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,093,064	11
Electric		12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>1,093,064</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</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 Accounts Receivable (143):</b>		
PRESTO AIRSTRIPPER REIMBURSEMENT	17,115	17
<b>Total (Acct. 143):</b>	<b>17,115</b>	
<b>Receivables from Municipality (145):</b>		
CURRENT SPECIAL ASSESSMENTS ON TAX ROLL	452,699	18
<b>Total (Acct. 145):</b>	<b>452,699</b>	
<b>Prepayments (165):</b>		
PSC REMAINDER ASSESSMENT	7,542	19
<b>Total (Acct. 165):</b>	<b>7,542</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	25
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	26
<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	56,349,853	0	0	0	56,349,853	1
Materials and Supplies	123,037	0	0	0	123,037	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	12,747,610	0	0	0	12,747,610	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	17,603,722	0	0	0	17,603,722	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>26,121,558</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,121,558</b>	
Net Operating Income	1,482,434	0	0	0	1,482,434	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>5.68%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.68%</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	4,041,399	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	15,712,347	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>19,753,746</b>	
<b>Net Income</b>		
Net Income	791,124	5
 <b>Percent Return on Proprietary Capital</b>	 <b>4.00%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

428 Amortization Premium on Debt - See Schedule F-12.

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

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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)	6,327,262	1
<b>Total Sales of Water</b>	<b>6,327,262</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	63,978	2
Miscellaneous Service Revenues (471)	37,339	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	72,132	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>173,449</b>	
<b>Total Operating Revenues</b>	<b>6,500,711</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	59,298	8
Pumping Expenses (620-633)	703,397	9
Water Treatment Expenses (640-652)	404,691	10
Transmission and Distribution Expenses (660-678)	747,288	11
Customer Accounts Expenses (901-905)	219,400	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	507,800	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,641,874</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	1,231,858	15
Amortization Expense (404-407)	0	16
Taxes (408)	1,144,545	17
<b>Total Other Operating Expenses</b>	<b>2,376,403</b>	
<b>Total Operating Expenses</b>	<b>5,018,277</b>	
<b>NET OPERATING INCOME</b>	<b>1,482,434</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	6	4,700	2,667	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>4,700</b>	<b>2,667</b>	
Metered Sales to General Customers (461)				
Residential	21,115	1,149,851	2,967,815	4
Commercial	2,418	706,163	1,190,090	5
Industrial	110	693,336	683,512	6
<b>Total Metered Sales to General Customers (461)</b>	<b>23,643</b>	<b>2,549,350</b>	<b>4,841,417</b>	
Private Fire Protection Service (462)	189		39,817	7
Public Fire Protection Service (463)	23,703		1,123,029	8
Other Sales to Public Authorities (464)	187	222,951	320,332	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>47,728</b>	<b>2,777,001</b>	<b>6,327,262</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,123,029	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>1,123,029</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	63,978	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>63,978</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE INITIATION, RECONNECTIONS	37,339	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>37,339</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	72,132	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>72,132</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	13,896	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	2,763	3
Miscellaneous Expenses (603)	4,471	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	16,114	6
Maintenance of Structures and Improvements (611)	17,618	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	4,436	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
<b>Total Source of Supply Expenses</b>	<b>59,298</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	11,182	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	295,180	17
Pumping Labor and Expenses (624)	151,212	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	53,302	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	17,431	22
Maintenance of Structures and Improvements (631)	81,003	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	94,087	25
<b>Total Pumping Expenses</b>	<b>703,397</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	10,192	26
Chemicals (641)	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)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	146,170	<b>28</b>
Miscellaneous Expenses (643)	36,957	<b>29</b>
Rents (644)	5,236	<b>30</b>
Maintenance Supervision and Engineering (650)	31,261	<b>31</b>
Maintenance of Structures and Improvements (651)	22,533	<b>32</b>
Maintenance of Water Treatment Equipment (652)	29,091	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>404,691</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	0	<b>34</b>
Storage Facilities Expenses (661)	3,296	<b>35</b>
Transmission and Distribution Lines Expenses (662)	111,566	<b>36</b>
Meter Expenses (663)	42,096	<b>37</b>
Customer Installations Expenses (664)	40,566	<b>38</b>
Miscellaneous Expenses (665)	53,381	<b>39</b>
Rents (666)	10,576	<b>40</b>
Maintenance Supervision and Engineering (670)	15,828	<b>41</b>
Maintenance of Structures and Improvements (671)	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	136,544	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	139,698	<b>44</b>
Maintenance of Fire Mains (674)	0	<b>45</b>
Maintenance of Services (675)	95,501	<b>46</b>
Maintenance of Meters (676)	27,097	<b>47</b>
Maintenance of Hydrants (677)	71,139	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>747,288</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	42,951	<b>50</b>
Meter Reading Labor (902)	52,256	<b>51</b>
Customer Records and Collection Expenses (903)	124,230	<b>52</b>
Uncollectible Accounts (904)	(37)	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	0	54
<b>Total Customer Accounts Expenses</b>	<b>219,400</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	130,973	56
Office Supplies and Expenses (921)	4,547	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	3,590	59
Property Insurance (924)	39,700	60
Injuries and Damages (925)	39,799	61
Employee Pensions and Benefits (926)	289,191	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	0	65
Rents (931)	0	66
Maintenance of General Plant (932)	0	67
<b>Total Administrative and General Expenses</b>	<b>507,800</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>2,641,874</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		1,088,760	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		28,109	2
<b>Net property tax equivalent</b>		<b>1,060,651</b>	
Social Security		76,782	3
PSC Remainder Assessment		7,112	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>1,144,545</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa	Eau Claire			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.203192	0.203722			3
County tax rate	mills		3.651759	3.154267			4
Local tax rate	mills		6.424475	6.424475			5
School tax rate	mills		11.281579	11.311351			6
Voc. school tax rate	mills		1.832838	1.837614			7
Other tax rate - Local	mills		1.348820	1.348820			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>24.742663</b>	<b>24.280249</b>			<b>10</b>
Less: state credit	mills		1.631340	1.615548			11
<b>Net tax rate</b>	mills		<b>23.111323</b>	<b>22.664701</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.424475</b>	<b>6.424475</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.114417</b>	<b>13.148965</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.348820</b>	<b>1.348820</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.887712</b>	<b>20.922260</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.742663</b>	<b>24.280249</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.844198</b>	<b>0.861699</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.111323</b>	<b>22.664701</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.510538</b>	<b>19.530144</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>57,476,694</b>	2,293,320	55,183,374			22
Materials & Supplies	\$	<b>120,651</b>	0	120,651			23
<b>Subtotal</b>	\$	<b>57,597,345</b>	<b>2,293,320</b>	<b>55,304,025</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>938,482</b>		938,482			25
<b>Taxable Assets</b>	\$	<b>56,658,863</b>	<b>2,293,320</b>	<b>54,365,543</b>			<b>26</b>
Assessment Ratio	dec.		0.980898	0.984086			27
<b>Assessed Value</b>	\$	<b>55,749,883</b>	<b>2,249,513</b>	<b>53,500,370</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.510538</b>	<b>19.530144</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,088,759</b>	<b>43,889</b>	<b>1,044,870</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	899,112					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,088,760</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	191,670		4
Structures and Improvements (311)	19,232	2,300	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
<b>Total Source of Supply Plant</b>	<b>1,100,237</b>	<b>2,300</b>	
<b>PUMPING PLANT</b>			
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)	2,998,609	28,136	17
Diesel Pumping Equipment (326)	15,573		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	51,840		20
<b>Total Pumping Plant</b>	<b>4,436,428</b>	<b>28,136</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	300		21
Structures and Improvements (331)	1,910,191	8,945	22
Water Treatment Equipment (332)	3,016,259	23,120	23
<b>Total Water Treatment Plant</b>	<b>4,926,750</b>	<b>32,065</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	86,684		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>1,102,537</b>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>4,464,564</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			300	21
Structures and Improvements (331)			1,919,136	22
Water Treatment Equipment (332)			3,039,379	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,958,815</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			86,684	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	3,722,615		26
Transmission and Distribution Mains (343)	27,179,175	825,057	27
Fire Mains (344)	0		28
Services (345)	6,295,626	172,153	29
Meters (346)	2,778,307	218,106	30
Hydrants (348)	4,638,126	178,729	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>44,700,533</b>	<b>1,394,045</b>	
<b>GENERAL PLANT</b>			
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		39
Laboratory Equipment (395)	46,929		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
<b>Total General Plant</b>	<b>521,903</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>55,685,851</b>	<b>1,456,546</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>55,685,851</b>	<b>1,456,546</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)			3,722,615 26
Transmission and Distribution Mains (343)			28,004,232 27
Fire Mains (344)			0 28
Services (345)	310		6,467,469 29
Meters (346)	118,506		2,877,907 30
Hydrants (348)	9,726		4,807,129 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>128,542</b>	<b>0</b>	<b>45,966,036</b>
<b>GENERAL PLANT</b>			
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 39
Laboratory Equipment (395)			46,929 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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>521,903</b>
<b>Total utility plant in service directly assignable</b>	<b>128,542</b>	<b>0</b>	<b>57,013,855</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>128,542</b>	<b>0</b>	<b>57,013,855</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	19,232	2.70%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	255,227	3.70%	15,538	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	257,488	1.80%	8,449	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>531,947</b>		<b>23,987</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	532,526	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)	928,110	4.40%	132,558	12
Diesel Pumping Equipment (326)	15,030	4.40%	543	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	35,264	4.40%	2,281	15
<b>Total Pumping Plant</b>	<b>1,510,930</b>		<b>179,055</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	585,461	3.90%	74,672	16
Water Treatment Equipment (332)	1,650,116	4.00%	121,113	17
<b>Total Water Treatment Plant</b>	<b>2,235,577</b>		<b>195,785</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	866,356	1.90%	70,730	19
Transmission and Distribution Mains (343)	3,259,762	1.30%	358,692	20
Fire Mains (344)	0			21
Services (345)	2,084,536	2.90%	185,065	22
Meters (346)	884,417	5.50%	155,546	23
Hydrants (348)	278,330	2.70%	127,511	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>7,373,401</b>		<b>897,544</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					19,232	1
312					0	2
313					0	3
314					270,765	4
315					0	5
316					265,937	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>555,934</b>	
321					576,199	8
322					0	9
323					0	10
324					0	11
325					1,060,668	12
326					15,573	13
327					0	14
328					37,545	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,689,985</b>	
331					660,133	16
332					1,771,229	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,431,362</b>	
341					0	18
342					937,086	19
343					3,618,454	20
344					0	21
345	310				2,269,291	22
346	118,506		3,296		924,753	23
348	9,726	19,585	15,561		392,091	24
349					0	25
	<b>128,542</b>	<b>19,585</b>	<b>18,857</b>	<b>0</b>	<b>8,141,675</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	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)	116,269	10.00%	13,260 31
Laboratory Equipment (395)	46,929	10.00%	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
<b>Total General Plant</b>	<b>505,575</b>		<b>13,260</b>
<b>Total accum. prov. directly assignable</b>	<b>12,157,430</b>		<b>1,309,631</b>
 Common Utility Plant Allocated to Water Department	 0		 38
 <b>Total accum. prov. for depreciation</b>	 <b>12,157,430</b>		 <b>1,309,631</b>

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					6,299	26
391					1,075	27
391.1					106,327	28
392					0	29
393					0	30
394					129,529	31
395					46,929	32
396					0	33
397					228,676	34
397.1					0	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>518,835</b>	
	<b>128,542</b>	<b>19,585</b>	<b>18,857</b>	<b>0</b>	<b>13,337,791</b>	
					<b>0</b>	<b>38</b>
	<b>128,542</b>	<b>19,585</b>	<b>18,857</b>	<b>0</b>	<b>13,337,791</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			224,974	<b>224,974</b>	1
February			203,019	<b>203,019</b>	2
March	481		223,735	<b>224,216</b>	3
April			229,246	<b>229,246</b>	4
May			251,709	<b>251,709</b>	5
June	565		260,202	<b>260,767</b>	6
July			373,289	<b>373,289</b>	7
August			297,942	<b>297,942</b>	8
September	573		264,626	<b>265,199</b>	9
October			242,574	<b>242,574</b>	10
November			225,246	<b>225,246</b>	11
December	745		229,715	<b>230,460</b>	12
<b>Total annual pumpage</b>	<b>2,364</b>	<b>0</b>	<b>3,026,277</b>	<b>3,028,641</b>	
Less: Water sold				2,777,001	13
Volume pumped but not sold				<b>251,640</b>	14
Volume sold as a percent of volume pumped				<b>92%</b>	15
Volume used for water production, water quality and system maintenance				65,593	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				<b>68,093</b>	19
Volume pumped but unaccounted for				<b>183,547</b>	20
Percent of water lost				<b>6%</b>	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.)				18,000	23
Date of maximum: 7/15/2002					24
Cause of maximum:					25
7/15/02: Lawn Watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,802	26
Date of minimum: 4/10/2002					27
Total KWH used for pumping for the year				3,073,160	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**

<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>	
RIVERVIEW	04	85	16	700,000	Yes	<b>1</b>
RIVERVIEW	06	84	20	1,000,000	Yes	<b>2</b>
RIVERVIEW	08	90	20	2,000,000	Yes	<b>3</b>
RIVERVIEW	09	95	20	2,000,000	Yes	<b>4</b>
RIVERVIEW	10	95	20	1,000,000	Yes	<b>5</b>
RIVERVIEW	11	90	20	2,300,000	Yes	<b>6</b>
RIVERVIEW	12	89	20	2,300,000	Yes	<b>7</b>
RIVERVIEW	13	95	20	1,300,000	Yes	<b>8</b>
RIVERVIEW	14	101	16	2,000,000	Yes	<b>9</b>
RIVERVIEW	15	88	16	1,900,000	Yes	<b>10</b>
RIVERVIEW	16	99	20	1,700,000	Yes	<b>11</b>
RIVERVIEW	17	100	20	1,900,000	Yes	<b>12</b>
RIVERVIEW	18	105	20	2,300,000	Yes	<b>13</b>
RIVERVIEW	19	98	20	2,000,000	Yes	<b>14</b>
RIVERVIEW	21	100	20	3,000,000	Yes	<b>15</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	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	9 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	22 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.	9 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	22 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	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
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	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
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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.

								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	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	0	0	39,762	3	
M	D	6.000	634,681	32	0	0	634,713	4	
M	D	8.000	586,420	7,705	0	0	594,125	5	
M	D	10.000	109,261	1,797	0	0	111,058	6	
M	S	10.000	30	0	0	0	30	7	
M	D	12.000	167,727	1,576	0	0	169,303	8	
M	S	12.000	1,641	0	0	0	1,641	9	
M	D	14.000	18,122	0	0	0	18,122	10	
M	S	14.000	1,260	0	0	0	1,260	11	
M	D	16.000	128,257	6,516	0	0	134,773	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	0	0	0	38,567	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	
<b>Total Within Municipality</b>			<b>1,776,718</b>	<b>17,626</b>	<b>0</b>	<b>0</b>	<b>1,794,344</b>		
<b>Total Utility</b>			<b>1,776,718</b>	<b>17,626</b>	<b>0</b>	<b>0</b>	<b>1,794,344</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)	
L	0.625	9	0	0	0	9		1
L	0.750	1,433	0	14	0	1,419		2
M	0.750	6,138	0	1	0	6,137		3
L	1.000	72	0	0	0	72		4
M	1.000	12,225	123	1	0	12,347		5
L	1.250	23	0	0	0	23		6
M	1.250	147	27	0	0	174		7
L	1.500	8	0	0	0	8		8
M	1.500	269	0	0	0	269		9
L	2.000	7	0	0	0	7		10
M	2.000	368	2	0	0	370		11
M	3.000	43	0	0	0	43		12
M	4.000	355	0	0	0	355		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
<b>Total Utility</b>		<b>21,247</b>	<b>152</b>	<b>16</b>	<b>0</b>	<b>21,383</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,417	500	682	80	9,315	1,230	1
0.750	13,894	1,175	767	21	14,323	2,003	2
1.000	591	40	10	14	635	72	3
1.500	319	0	4	7	322	16	4
2.000	290	0	4	13	299	29	5
3.000	133	3	4	3	135	42	6
4.000	46	0	1	1	46	35	7
6.000	20	1	1	0	20	14	8
8.000	3	0	0	0	3	3	9
<b>Total:</b>	<b>24,713</b>	<b>1,719</b>	<b>1,473</b>	<b>139</b>	<b>25,098</b>	<b>3,444</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	8,277	580	5	6	0	447	9,315	1
0.750	13,000	920	35	36	0	332	14,323	2
1.000	102	403	19	19	0	92	635	3
1.500	5	259	11	30	0	17	322	4
2.000	0	197	19	51	0	32	299	5
3.000	0	39	5	34	0	57	135	6
4.000	0	23	8	10	0	5	46	7
6.000	0	6	6	3	0	5	20	8
8.000	0	0	2	0	0	1	3	9
<b>Total:</b>	<b>21,384</b>	<b>2,427</b>	<b>110</b>	<b>189</b>	<b>0</b>	<b>988</b>	<b>25,098</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	3,230	123	76		3,277	2
<b>Total Fire Hydrants</b>	<b>3,230</b>	<b>123</b>	<b>76</b>	<b>0</b>	<b>3,277</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 3,277  
 Number of distribution system valves end of year: 4,100  
 Number of distribution valves operated during year: 508

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## WATER OPERATING SECTION FOOTNOTES

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

- 611 Higher costs due to installation of reservoir entry alarm system and electronic lighting for security.
  - 614 Lower costs due to low maintenance in 2002.
  - 623 Higher costs due to increase in Excel Energy rates 2002, less 2001 rebate NSP.
  - 631 Higher labor cost in overtime wages due to unfilled vacated positions 2002 and increase in wages.
  - 633 Higher labor costs in overtime due to change in scheduling to allow two employees on staff at all times for security.
  - 652 Higher costs due to repair to water treatment equipment, air compressor repair, part replacement, and purchase of two-way radio equipment for security.
  - 663 Lower labor costs associated with unfilled vacated positions 2002.
  - 664 Higher labor costs attributed to aggressive 10 year meter change out.
  - 672 Lower costs due to lower maintenance in 2002.
  - 675-676 Lower labor costs due to unfilled vacated positions 2002.
  - 677 Lower maintenance expense 2002, no hydrant painting.
  - 903 Lower labor and maintenance costs. New system 2001 increased this category.
  - 926 Increase in employee benefit costs related to health insurance increase in premiums.
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### Property Tax Equivalent (Water) (Page W-07)

Local Tax Rate includes Library and Health share of levy for Eau Claire and Chippewa Counties.

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### Water Mains (Page W-17)

Mains funded with developer contributions, special assessments, bond funds, and working capital.

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### Water Services (Page W-18)

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

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### Meters (Page W-19)

Meters in stock for seasonal customers are included in customer count due to active status for seasonal billing purposes.

The testing of larger meters in 2002 was not completed due to loss of manpower water customer service positions vacated and not filled in 2002 and loss of manpower hours due to injury. Staff is projected to be at 100% mid 2003.

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### Hydrants and Distribution System Valves (Page W-20)

Less than 50% of distribution valves operated during the year due to inadequate staffing, open positions unfilled.

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