



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MEDFORD WATERWORKS

Principal Office: 639 S. SECOND STREET
MEDFORD, WI 54451

For the Year Ended: DECEMBER 31, 2004

**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: MEDFORD WATERWORKS

Utility Address: 639 S. SECOND STREET
MEDFORD, WI 54451

When was utility organized? 6/7/1910

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS VIRGINIA BROST

Title: CITY CLERK

Office Address:

639 S. SECOND STREET
MEDFORD, WI 54451

Telephone: (715) 748 - 4321

Fax Number: (715) 748 - 2339

E-mail Address:

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

Name: BILL MILLER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54451

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: millerw@schencksolutions.com

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

Name: RON DECHATELETS

Title: CHAIR, UTILITY COMMISSION- -CITY OF MEDFORD

Office Address:

639 SOUTH 2ND STREET
MEDFORD, WI 54451

Telephone: (715) 748 - 4321

Fax Number: (715) 748 - 2339

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: BILL MILLER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54451

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: millerw@schencksolutions.com

Date of most recent audit report: 4/29/2005

Period covered by most recent audit: 1/01/2004 TO 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: MR JOHN FALES

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

639 SOUTH 2ND STREET

MEDFORD, WI 54451

Telephone: (715) 748 - 4321

Fax Number: (715) 748 - 2339

E-mail Address:

Name of utility commission/committee: PUBLIC UTILITY COMMITTEE

Names of members of utility commission/committee:

MR RICHARD BALCIAR, MEMBER

MR RONALD DECHATELETS, CHAIRMAN

MS PEGGY KRASCHNEWSKI, MEMBER

MS ELLEN LATSCH, MEMBER

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:

IDENTIFICATION AND OWNERSHIP

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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	572,169	569,564	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	196,694	251,962	2
Depreciation Expense (403)	77,611	67,945	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	103,832	96,099	5
Total Operating Expenses	378,137	416,006	
Net Operating Income	194,032	153,558	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	194,032	153,558	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	7,656	6,447	10
Miscellaneous Nonoperating Income (421)	0	1,113,938	11
Total Other Income	7,656	1,120,385	
Total Income	201,688	1,273,943	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,195)	0	12
Other Income Deductions (426)	14,014	14,013	13
Total Miscellaneous Income Deductions	6,819	14,013	
Income Before Interest Charges	194,869	1,259,930	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	52,661	56,616	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	52,661	56,616	
Net Income	142,208	1,203,314	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,042,031	844,689	20
Balance Transferred from Income (433)	142,208	1,203,314	21
Miscellaneous Credits to Surplus (434)	80,383	0	22
Miscellaneous Debits to Surplus--Debit (435)	14,320	0	23
Appropriations of Surplus--Debit (436)	0	5,972	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,250,302	2,042,031	

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	572,169		572,169	1
Total (Acct. 400):	572,169	0	572,169	
Operation and Maintenance Expense (401-402):				
Derived	196,694		196,694	2
Total (Acct. 401-402):	196,694	0	196,694	
Depreciation Expense (403):				
Derived	77,611		77,611	3
Total (Acct. 403):	77,611	0	77,611	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	103,832		103,832	5
Total (Acct. 408):	103,832	0	103,832	
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:	194,032	0	194,032	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
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):			
CASH AND INVESTMENTS HELD BY UTILITY	7,656	0	7,656 11
Total (Acct. 419):	7,656	0	7,656
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	7,656	0	7,656
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(7,195)		(7,195) 14
NONE	0	0	0 15
Total (Acct. 425):	(7,195)	0	(7,195)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		14,014	14,014 16
NONE	0	0	0 17
Total (Acct. 426):	0	14,014	14,014
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,195)	14,014	6,819
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	52,661		52,661 18
Total (Acct. 427):	52,661	0	52,661
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	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			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	52,661	0	52,661
NET INCOME:	156,222	(14,014)	142,208
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	942,106	1,099,925	2,042,031 24
Total (Acct. 216):	942,106	1,099,925	2,042,031
Balance Transferred from Income (433):			
Derived	156,222	(14,014)	142,208 25
Total (Acct. 433):	156,222	(14,014)	142,208
Miscellaneous Credits to Surplus (434):			
PSC PY ADJ # 3520-WR-103	80,383	0	80,383 26
Total (Acct. 434):	80,383	0	80,383
Miscellaneous Debits to Surplus--Debit (435):			
REDCUTION OF APPROPRIATED SURPLUS 2004	14,320	0	14,320 27
Total (Acct. 435)--Debit:	14,320	0	14,320
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,164,391	1,085,911	2,250,302

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	572,169	0	0	0	572,169	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	90				90	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	572,079	0	0	0	572,079	

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	111,390		111,390	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	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	111,390	0	111,390	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.9	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,012,289	5,795,996	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	743,342	832,918	2
Net Utility Plant	5,268,947	4,963,078	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	24,000	24,000	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	24,000	24,000	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	212,692	227,012	7
Total Other Property and Investments	236,692	251,012	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	60,090	63,872	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	48,676	60,392	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	44,223	46,634	15
Prepayments (165)	2,860	3,015	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	155,849	173,913	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,661,488	5,388,003	

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)	2,012,467	2,012,467	21
Appropriated Earned Surplus (215)	212,692	227,012	22
Unappropriated Earned Surplus (216)	2,250,302	2,042,031	23
Total Proprietary Capital	4,475,461	4,281,510	
LONG-TERM DEBT			
Bonds (221)	870,000	955,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	870,000	955,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	27,306	9,249	28
Payables to Municipality (233)	27,633	46,535	29
Customer Deposits (235)			30
Taxes Accrued (236)	93,024	89,274	31
Interest Accrued (237)	4,057	4,419	32
Other Current and Accrued Liabilities (238)	27,306	2,016	33
Total Current and Accrued Liabilities	179,326	151,493	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	136,701	0	36
Total Deferred Credits	136,701	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,661,488	5,388,003	

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	5,795,996	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)	4,749,638	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,257,834	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)	4,817				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	6,012,289	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 (110.1)	571,419	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	171,923	0	0	0	13
Total Accumulated Provision	743,342	0	0	0	
Net Utility Plant	5,268,947	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)	675,009				675,009	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	77,611				77,611	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,245				5,245	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	82,856	0	0	0	82,856	16
Debits during year						17
Book cost of plant retired	24,562				24,562	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10E	143,896				143,896	21
PSC DOCKET LTR 3520-WR-103 PY	17,988				17,988	22
					0	23
					0	24
Total debits	186,446	0	0	0	186,446	25
Balance end of year (110.1)	571,419	0	0	0	571,419	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)	157,909				157,909	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	14,014				14,014	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	14,014	0	0	0	14,014	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	171,923	0	0	0	171,923	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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):					
LAND	24,000			24,000	2
Total Nonutility Property (121)	24,000	0	0	24,000	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	24,000	0	0	24,000	

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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	44,223	46,634 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	44,223	46,634

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,012,467	1
Changes during year (explain):		2
Balance end of year	<u>2,012,467</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 REVENUE REFUNDING	12/21/1993	12/15/2012	4.53%	870,000	1
Total Bonds (Account 221):				870,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	89,274	1
Accruals:		
Charged water department expense	103,832	2
Charged electric department expense		3
Charged sewer department expense	1,994	4
Other (explain):		
NONE		5
Total Accruals and other credits	105,826	
Taxes paid during year:		
County, state and local taxes	89,274	6
Social Security taxes	12,160	7
PSC Remainder Assessment	642	8
Other (explain):		
NONE		9
Total payments and other debits	102,076	
Balance end of year	93,024	

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)					
1993 REVENUE REFUNDING	4,419	52,661	53,023	4,057	1
Subtotal	4,419	52,661	53,023	4,057	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	4,419	52,661	53,023	4,057	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER RESERVE FUNDS	212,692	3
Total (Acct. 125):	212,692	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	47,991	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
INTEREST RECEIVABLE	685	8
Total (Acct. 142):	48,676	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
INSURANCE	2,860	13
Total (Acct. 165):	2,860	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)	
Payables to Municipality (233):		
OPERATING EXPENSES DUE OTHER FUNDS	27,633	16
Total (Acct. 233):	27,633	
Other Deferred Credits (253):		
Regulatory Liability	136,701	17
NONE		18
Total (Acct. 253):	136,701	

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)	4,641,491	0	0	0	4,641,491	1
Materials and Supplies	45,428	0	0	0	45,428	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	632,208	0	0	0	632,208	4
Customer Advances for Construction					0	5
Regulatory Liability	68,350	0	0	0	68,350	6
					0	7
Average Net Rate Base	3,986,361	0	0	0	3,986,361	
Net Operating Income	194,032	0	0	0	194,032	8
Net Operating Income as a percent of Average Net Rate Base	4.87%	N/A	N/A	N/A	4.87%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	143,896	0	0	0	143,896	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	7,195				7,195	4
Other (specify):						
NONE					0	5
Balance End of Year	136,701	0	0	0	136,701	

FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	561,731	555,847	1
Total Sales of Water	561,731	555,847	
Other Operating Revenues			
Forfeited Discounts (470)	3,535	3,396	2
Miscellaneous Service Revenues (471)	1,073	1,594	3
Rents from Water Property (472)	0	848	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,830	7,879	6
Total Other Operating Revenues	10,438	13,717	
Total Operating Revenues	572,169	569,564	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	42,965	38,115	8
Water Treatment Expenses (630-635)	3,735	2,234	9
Transmission and Distribution Expenses (640-655)	36,234	96,352	10
Customer Accounts Expenses (901-904)	10,492	11,130	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	103,268	104,131	13
Total Operation and Maintenance Expenses	196,694	251,962	
Other Operating Expenses			
Depreciation Expense (403)	77,611	67,945	14
Amortization Expense (404-407)		0	15
Taxes (408)	103,832	96,099	16
Total Other Operating Expenses	181,443	164,044	
Total Operating Expenses	378,137	416,006	
NET OPERATING INCOME	194,032	153,558	

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				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,761	65,783	219,757	4
Commercial	217	24,736	56,177	5
Industrial	68	60,473	85,337	6
Total Metered Sales to General Customers (461)	2,046	150,992	361,271	
Private Fire Protection Service (462)	27		13,790	7
Public Fire Protection Service (463)	1		152,250	8
Other Sales to Public Authorities (464)	38	21,356	34,420	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,112	172,348	561,731	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	152,250	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	152,250	
Forfeited Discounts (470):		
Customer late payment charges	3,535	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,535	
Miscellaneous Service Revenues (471):		
MISC SERVICE REVENUES	1,073	7
Total Miscellaneous Service Revenues (471)	1,073	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,830	10
Other (specify): NONE		11
Total Other Water Revenues (474)	5,830	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses		0	
PUMPING EXPENSES			
Operation Labor (620)	19,716	16,514	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	19,272	19,832	7
Operation Supplies and Expenses (623)	1,583	1,124	8
Maintenance of Pumping Plant (625)	2,394	645	9
Total Pumping Expenses	42,965	38,115	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	2,835	2,234	11
Operation Supplies and Expenses (632)	900	0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	3,735	2,234	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	57	926	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,072	899	16
Maintenance of Mains (651)	14,006	16,155	17
Maintenance of Services (652)	3,189	44,329	18
Maintenance of Meters (653)	10,483	27,103	19
Maintenance of Hydrants (654)	5,427	6,940	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	36,234	96,352	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	479	1,196	22
Accounting and Collecting Labor (902)	9,602	9,602	23
Supplies and Expenses (903)	321	332	24
Uncollectible Accounts (904)	90	0	25
Total Customer Accounts Expenses	10,492	11,130	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	42,316	43,667	27
Office Supplies and Expenses (921)	783	643	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	6,350	3,989	30
Property Insurance (924)	3,939	2,480	31
Injuries and Damages (925)	2,333	2,070	32
Employee Pensions and Benefits (926)	38,200	36,718	33
Regulatory Commission Expenses (928)	1,122	265	34
Miscellaneous General Expenses (930)	4,995	2,624	35
Transportation Expenses (933)	2,866	3,890	36
Maintenance of General Plant (935)	364	7,785	37
Total Administrative and General Expenses	103,268	104,131	
Total Operation and Maintenance Expenses	196,694	251,962	

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		93,024	89,274	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% TAX ON METERS	1,994	1,930	2
Net property tax equivalent		91,030	87,344	
Social Security	ACTUAL WAGE ALLOC	12,160	8,087	3
PSC Remainder Assessment	PER PSC BILLING	642	668	4
Other (specify): NONE			0	5
Total tax expense		103,832	96,099	

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			Taylor				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195836				3
County tax rate	mills		7.380394				4
Local tax rate	mills		6.237620				5
School tax rate	mills		8.335408				6
Voc. school tax rate	mills		1.896259				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.045517				10
Less: state credit	mills		1.086136				11
Net tax rate	mills		22.959381				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.237620				14
Combined School Tax Rate	mills		10.231667				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.469287				17
Total Tax Rate	mills		24.045517				18
Ratio of Local and School Tax to Total	dec.		0.684921				19
Total tax net of state credit	mills		22.959381				20
Net Local and School Tax Rate	mills		15.725369				21
Utility Plant, Jan. 1	\$	5,795,996	5,795,996				22
Materials & Supplies	\$	46,634	46,634				23
Subtotal	\$	5,842,630	5,842,630				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,842,630	5,842,630				26
Assessment Ratio	dec.		1.012482				27
Assessed Value	\$	5,915,558	5,915,558				28
Net Local & School Rate	mills		15.725369				29
Tax Equiv. Computed for Current Year	\$	93,024	93,024				30
Tax Equivalent per 1994 PSC Report	\$	93,024					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	93,024					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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	24,468	500	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)	263,091		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	53,760		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	341,319	500	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	244,673		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	160,230	2,077	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,524		20
Total Pumping Plant	416,427	2,077	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,573		23
Total Water Treatment Plant	13,573	0	

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)			24,968	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)			263,091	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			53,760	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	341,819	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			244,673	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			162,307	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,524	20
Total Pumping Plant	0	0	418,504	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,573	23
Total Water Treatment Plant	0	0	13,573	

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	953,004		26
Transmission and Distribution Mains (343)	1,794,839	82,333	27
Fire Mains (344)	0		28
Services (345)	352,851	13,110	29
Meters (346)	250,452	18,480	30
Hydrants (348)	325,812	8,353	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,676,958	122,276	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	4,703		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	25,266	9,390	36
Transportation Equipment (392)	44,829	12,097	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,270		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	85,068	21,487	
Total utility plant in service directly assignable	4,533,345	146,340	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,533,345	146,340	

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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			953,004 26
Transmission and Distribution Mains (343)	18,455		1,858,717 27
Fire Mains (344)			0 28
Services (345)	3,077	88,340	451,224 29
Meters (346)	1,070	6,175	274,037 30
Hydrants (348)	1,960		332,205 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	24,562	94,515	3,869,187
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			4,703 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			34,656 36
Transportation Equipment (392)			56,926 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,270 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	106,555
Total utility plant in service directly assignable	24,562	94,515	4,749,638
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	24,562	94,515	4,749,638

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,052,807		27
Fire Mains (344)	0		28
Services (345)	205,027		29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,257,834	0	
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	
Total utility plant in service directly assignable	1,257,834	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,257,834	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)
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)			1,052,807 27
Fire Mains (344)			0 28
Services (345)			205,027 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,257,834
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	0	0	1,257,834
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,257,834

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			16,540	16,540	1
February			17,040	17,040	2
March			17,270	17,270	3
April			16,640	16,640	4
May			17,570	17,570	5
June			17,170	17,170	6
July			21,330	21,330	7
August			18,760	18,760	8
September			18,290	18,290	9
October			16,330	16,330	10
November			14,600	14,600	11
December			15,310	15,310	12
Total annual pumpage	0	0	206,850	206,850	
Less: Water sold				172,348	13
Volume pumped but not sold				34,502	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				1,620	16
Volume related to equipment/system malfunction				6,780	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				8,400	19
Volume pumped but unaccounted for				26,102	20
Percent of water lost				13%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,000	24
Date of maximum: 7/26/2004					25
Cause of maximum:					26
NOTHING UNUSUAL					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				290	27
Date of minimum: 11/25/2004					28
Total KWH used for pumping for the year				240,110	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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)	
WELL-3415 SHATTUCK STREET	NO 10	66	24	100,000	Yes	1
WELL-W5469 PERKINS STREET	NO 11	65	24	238,000	Yes	2
WELL-804 SOUTH 8TH STREET	NO 5	57	21	380,000	Yes	3
WELL-802 SOUTH 8TH STREET	NO 8	67	36	300,000	Yes	4
WELL-863 SHATTUCK STREET	NO 9	78	24	350,000	Yes	5

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	WELL # 11	WELL #10	WELL #5	1
Location	W5469 PERKINS	3415 N. SHATTUCK	S. 8TH STREET, MEDFORD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AURORA	WORTHINGTON	5
Year Installed	2000	1993	1947	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	170	220	200	8
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE BOWLER	US MOTOR	9 10
Year Installed	2000	1993	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #8	WELL #9		14
Location	S. 8TH STREET, MEDFORD	3 SHATTUCK ST, MEDFORD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	JACCUZZI		18
Year Installed	1974	1977		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	225	270		21
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE		22 23
Year Installed	1994	1977		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	25	25		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	WATER TOWER # 1	WATER TOWER # 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1977	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	170	145	6
Total capacity in gallons (actual)	400,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	0	0	0	0	0	1
M	D	4.000	1,039	0	0	0	1,039	2
A	D	6.000	9,910	0	548	206	9,568	3
M	D	6.000	63,018	0	1,765	537	61,790	4
P	D	6.000	12,680	0	0	24	12,704	5
M	D	8.000	13,491	0	0	0	13,491	6
P	D	8.000	20,061	2,473	0	(102)	22,432	7
M	D	10.000	14,321	0	0	0	14,321	8
P	D	10.000	15,083	86	0	0	15,169	9
M	D	12.000	12,496	0	0	(279)	12,217	10
P	D	12.000	22,708	0	0	0	22,708	11
Total Within Municipality			184,807	2,559	2,313	386	185,439	
Total Utility			184,807	2,559	2,313	386	185,439	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,031	12	12	0	1,031	0	1
M	1.000	620	0	0	0	620	13	2
M	1.250	11	0	0	0	11	0	3
M	1.500	40	0	0	0	40	0	4
M	2.000	48	0	0	0	48	0	5
M	4.000	6	0	0	0	6	0	6
P	4.000	2	0	0	0	2	0	7
P	6.000	3	0	0	0	3	0	8
M	8.000	4	0	0	0	4	0	9
Total Utility		1,765	12	12	0	1,765	13	

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)	
0.750	2,062	60	58	(25)	2,039	148	1
1.000	95		0	9	104	6	2
1.250	5	0	0	(1)	4	0	3
1.500	25	0	0	9	34	18	4
2.000	48	3	3	2	50	11	5
3.000	5	0	1	1	5	3	6
4.000	6	1	0	1	8	4	7
Total:	2,246	64	62	(4)	2,244	190	

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)	
0.750	1,721	151	13	9	0	145	2,039	1
1.000	13	52	19	10	0	10	104	2
1.250	0	3	0	0	0	1	4	3
1.500	0	14	9	2	0	9	34	4
2.000	0	11	20	9	0	10	50	5
3.000	0	1	1	2	0	1	5	6
4.000	0	0	3	3	0	2	8	7
Total:	1,734	232	65	35	0	178	2,244	

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	321	10	2		329	2
Total Fire Hydrants	321	10	2	0	329	
Flushing Hydrants						
	77	23			100	3
Total Flushing Hydrants	77	23	0	0	100	

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:	100
Number of distribution system valves end of year:	623
Number of distribution valves operated during year:	312

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

General footnotes

PSC STAFF ADJUSTMENTS NOTED THAT PY MAINT OF SERVICES (A/C # 652) AND MAINT OF METERS (A/C 3 653) SHOULD BE REDUCED FOR CAPITALIZED ITEMS BY \$35,000. ALSO NOTED THAT SIMILAR ADJUSTMENT SHOULD BE FOR 2004. IN ADDITION, BETTER ALLOCATION BETWEEN UTILITIES IN 2004.

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

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 25%, but not less \$5,000, please explain.

A/C 653: REFER TO PSC STAFF ADJUST 3520-WR-103 WHICH PERCEIVES MAINT METERS SHOULD BE ADJUSTED TO ANNUAL REPLACEMENTS WHICH HAVE APPARENTLY BEEN BOOKED AS MAINTENANCE

A/C 652: REFER TO PSC STAFF ADJUST 3520-WR-103 WHICH PERCEIVES MAINT SERVICES SHOULD BE ADJUSTED TO ANNUAL REPLACEMENTS WHICH HAVE APPARENTLY BEEN BOOKED AS MAINTENANCE

A/C 935: LESS MAINT OF GEN'L PLANT IN 2004. NOTICE ADMIN & GEN CATEGORY IN TOTAL VERY CLOSE TO 2003

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

If Adjustments for any account are nonzero, please explain.

PSC DOCKET 3520-WR-103, IN THEIR WISDOM, STAFF ADJUSTMENTS BASED ON PY COSTS.

Water Mains (Page W-17)

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

MAINS FINANCED BY CITY AND BY ITS TIF

Explain all reported Adjustments.

ADJUSTMENTS RESULT OF ACTUAL INVENTORY OF FOOTAGE WHICH RESULTED IN THE ADJUSTMENTS

Meters (Page W-19)

Explain all reported adjustments.

BASED ON PHYSICAL COUNT, ADJUSTMENTS WERE MADE TO PREVIOUS REPORTE

Explain program for replacing or testing meters 1" or smaller.

WRITTEN POLICY OR ANSWER WILL BE FORWARDED AT LATER DATE

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

WRITTEN POLICY OR ANSWER WILL BE FORWARDED AT LATER DATEWILL