



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF MENOMONIE WATER DEPARTMENT

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Principal Office: 800 WILSON AVENUE  
MENOMONIE, WI 54751-2795

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For the Year Ended: DECEMBER 31, 2004

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF MENOMONIE WATER DEPARTMENT

**Utility Address:** 800 WILSON AVENUE  
MENOMONIE, WI 54751-2795

**When was utility organized?** 10/1/1915

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** KIMBERLY A MENSING

**Title:** DEPUTY TREASURER/COMPTROLLER

**Office Address:**

800 WILSON AVENUE  
MENOMONIE, WI 54751-2795

**Telephone:** (715) 232 - 2221

**Fax Number:** (715) 235 - 0888

**E-mail Address:** kmensing@menomonie-wi.gov

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR RICHARD D LOWERY

**Title:** PRESIDENT

**Office Address:**

800 WILSON AVENUE  
MENOMONIE, WI 54751

**Telephone:** (715) 232 - 2187

**Fax Number:** (715) 235 - 0888

**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:**

**Title:**

**Office Address:** WIPFLI LLP  
3703 OAKWOOD HILLS PARKWAY  
EAU CLAIRE, WI 54702

**Telephone:** (715) 832 - 3407

**Fax Number:** (715) 832 - 0475

**E-mail Address:**

**Date of most recent audit report:** 4/8/2004

**Period covered by most recent audit:** 2003

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

**Name:** JUDITH A SCHUCH

**Title:** TREASURER/COMPTROLLER

**Office Address:**  
800 WILSON AVENUE  
MENOMONIE, WI 54751

**Telephone:** (715) 232 - 2221

**Fax Number:** (715) 235 - 0888

**E-mail Address:** jschuch@menomonie-wi.gov

**Name:** MR DAVID A DOWD

**Title:** WATER SUPERINTENDENT

**Office Address:**  
800 WILSON AVENUE  
MENOMONIE, WI 54751-2795

**Telephone:** (715) 232 - 2395

**Fax Number:** (715) 235 - 0888

**E-mail Address:** ddowd@menomonie-wi.gov

**Name of utility commission/committee:** WATER UTILITY COMMITTEE

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

- MRS SUSAN J BEETY
- MR PATRICK E BROGAN
- MR JAMES A HARTUNG
- MR JEFFREY V HOYT
- MR SCOTT J KOLVE
- MR RICHARD D LOWERY
- MS JULIE A RIEDEL
- MR LELAND A SCHWEBS
- MR SCOTTY E SUTLIFF
- MR HERBERT H WHITE
- MS SANDRA K WHITE

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

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## IDENTIFICATION AND OWNERSHIP

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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:

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,597,973	1,638,380	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	660,984	629,633	2
Depreciation Expense (403)	212,777	265,499	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	279,207	278,938	5
<b>Total Operating Expenses</b>	<b>1,152,968</b>	<b>1,174,070</b>	
<b>Net Operating Income</b>	<b>445,005</b>	<b>464,310</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>445,005</b>	<b>464,310</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	6,496	8,431	10
Miscellaneous Nonoperating Income (421)	247,853	208,551	11
<b>Total Other Income</b>	<b>254,349</b>	<b>216,982</b>	
<b>Total Income</b>	<b>699,354</b>	<b>681,292</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(78,098)	0	12
Other Income Deductions (426)	115,741	56,736	13
<b>Total Miscellaneous Income Deductions</b>	<b>37,643</b>	<b>56,736</b>	
<b>Income Before Interest Charges</b>	<b>661,711</b>	<b>624,556</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	32,450	43,622	14
Amortization of Debt Discount and Expense (428)	4,904	7,648	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	7,212	7,212	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>44,566</b>	<b>58,482</b>	
<b>Net Income</b>	<b>617,145</b>	<b>566,074</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,445,494	2,399,457	20
Balance Transferred from Income (433)	617,145	566,074	21
Miscellaneous Credits to Surplus (434)	0	5,479,963	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>9,062,639</b>	<b>8,445,494</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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,597,973		1,597,973	1
<b>Total (Acct. 400):</b>	<b>1,597,973</b>	<b>0</b>	<b>1,597,973</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	660,984		660,984	2
<b>Total (Acct. 401-402):</b>	<b>660,984</b>	<b>0</b>	<b>660,984</b>	
<b>Depreciation Expense (403):</b>				
Derived	212,777		212,777	3
<b>Total (Acct. 403):</b>	<b>212,777</b>	<b>0</b>	<b>212,777</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	279,207		279,207	5
<b>Total (Acct. 408):</b>	<b>279,207</b>	<b>0</b>	<b>279,207</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>445,005</b>	<b>0</b>	<b>445,005</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON INVESTMENTS	1,098	0	1,098	11

### 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)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON SPECIAL ASSESSMENTS	5,391	0	5,391 12
INTEREST ON DELINQUENT INVOICES	7	0	7 13
<b>Total (Acct. 419):</b>	<b>6,496</b>	<b>0</b>	<b>6,496</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		247,853	247,853 14
NONE	0	0	0 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>247,853</b>	<b>247,853</b>
<b>TOTAL OTHER INCOME:</b>	<b>6,496</b>	<b>247,853</b>	<b>254,349</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(78,098)		(78,098) 16
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>(78,098)</b>	<b>0</b>	<b>(78,098)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		115,741	115,741 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>115,741</b>	<b>115,741</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(78,098)</b>	<b>115,741</b>	<b>37,643</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	32,450		32,450 20
<b>Total (Acct. 427):</b>	<b>32,450</b>	<b>0</b>	<b>32,450</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
FROM PAGE F-13	4,904		4,904 21
<b>Total (Acct. 428):</b>	<b>4,904</b>	<b>0</b>	<b>4,904</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	7,212		7,212 23
<b>Total (Acct. 430):</b>	<b>7,212</b>	<b>0</b>	<b>7,212</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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>44,566</b>	<b>0</b>	<b>44,566</b>
<b>NET INCOME:</b>	<b>485,033</b>	<b>132,112</b>	<b>617,145</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,813,716	5,631,778	8,445,494 26
<b>Total (Acct. 216):</b>	<b>2,813,716</b>	<b>5,631,778</b>	<b>8,445,494</b>
<b>Balance Transferred from Income (433):</b>			
Derived	485,033	132,112	617,145 27
<b>Total (Acct. 433):</b>	<b>485,033</b>	<b>132,112</b>	<b>617,145</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,298,749</b>	<b>5,763,890</b>	<b>9,062,639</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <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	1,597,973	0	0	0	1,597,973	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					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,597,973</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,597,973</b>	

### 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	255,882		255,882	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	5,517		5,517	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>261,399</b>	<b>0</b>	<b>261,399</b>	

### 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	6	1
Electric		2
Gas		3
Sewer		4

**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)	15,873,356	15,755,659	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,877,217	5,170,468	2
<b>Net Utility Plant</b>	<b>11,996,139</b>	<b>10,585,191</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>11,996,139</b>	<b>10,585,191</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)	68,000	83,000	7
Other Investments (124)	506,571	516,413	8
Special Funds (125-128)	200,578	368,488	9
<b>Total Other Property and Investments</b>	<b>775,149</b>	<b>967,901</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,036,795	510,115	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	383,364	393,989	15
Other Accounts Receivable (143)	847	525	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	31,563	36,747	18
Materials and Supplies (151-163)	28,039	28,304	19
Prepayments (165)	1,950	1,865	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>1,482,558</b>	<b>971,545</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	20,458	25,362	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>20,458</b>	<b>25,362</b>	
<b>Total Assets and Other Debits</b>	<b>14,274,304</b>	<b>12,549,999</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)	2,569,008	2,569,008	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	9,062,639	8,445,494	28
<b>Total Proprietary Capital</b>	<b>11,631,647</b>	<b>11,014,502</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	630,000	825,000	29
Advances from Municipality (223)	165,000	165,000	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>795,000</b>	<b>990,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	59,206	235,974	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	261,000	261,000	36
Interest Accrued (237)	14,221	19,431	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	29,354	29,085	41
<b>Total Current and Accrued Liabilities</b>	<b>363,781</b>	<b>545,490</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,483,870	0	44
<b>Total Deferred Credits</b>	<b>1,483,870</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>Total Liabilities and Other Credits</b>	<b>14,274,298</b>	<b>12,549,992</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>First of Year:</b>					
Total Utility Plant - First of Year	15,755,659	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,362,060	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,484,749	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)	26,547				9
<b>Total Utility Plant</b>	<b>15,873,356</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 - Financed by Utility Operations or by the Municipality (111.1)	2,142,772	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,734,445	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>3,877,217</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>11,996,139</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,551,764				<b>3,551,764</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	212,777				<b>212,777</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,963				<b>13,963</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>226,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,740</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	73,763				<b>73,763</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	1,561,968				<b>1,561,968</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>1,635,731</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,635,731</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,142,773</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,142,773</b>	<b>26</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,618,704				<b>1,618,704</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	115,741				<b>115,741</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>115,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,741</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,734,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,734,445</b>	<b>26</b>

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

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<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>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	28,039	28,304	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>28,039</b>	<b>28,304</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>				
\$1,155,000 Mortgage Revenue Bond - 06/16/98	1,527	428	19,084	1
\$167,000 ADVANCE - 06/01/99	351	428	1,374	2
\$455,000 Mortgage Revenue Bond - 07/01/88	486	428	0	3
\$850,000 Mortgage Revenue Bond - 12/29/94	2,540	428	0	4
<b>Total</b>			<b>20,458</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,569,008	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>2,569,008</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)	
\$850,000 Mortgage Revenue Bonds	12/29/1994	07/01/2004	6.10%	0	<b>1</b>
\$1,155,000 Mortgage Revenue Bonds	06/16/1998	07/01/2017	4.78%	630,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>630,000</b>	
Total Recquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31: 630,000**

**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>					
\$167,000.00 ADVANCE	06/01/1999	06/01/2009	4.33%	165,000	1
<b>Total for Account 223</b>				<b>165,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	261,000	1
<b>Accruals:</b>		
Charged water department expense	279,207	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>279,207</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	255,318	6
Social Security taxes	22,127	7
PSC Remainder Assessment	1,762	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>279,207</u>	
<b>Balance end of year</b>	<u><u>261,000</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1977 Mortgage Revenue Bonds	0			0	1
1988 Mortgage Revenue Bonds	0			0	2
1994 Mortgage Revenue Bonds	4,423	4,422	8,845	0	3
1998 Mortgage Revenue Bonds	14,407	28,028	28,815	13,620	4
<b>Subtotal</b>	<b>18,830</b>	<b>32,450</b>	<b>37,660</b>	<b>13,620</b>	
<b>Advances from Municipality (223)</b>					
1987 ADVANCE	0			0	5
1999 ADVANCE	601	7,212	7,212	601	6
<b>Subtotal</b>	<b>601</b>	<b>7,212</b>	<b>7,212</b>	<b>601</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>19,431</b>	<b>39,662</b>	<b>44,872</b>	<b>14,221</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>Investment in Municipality (123):</b>		
TIF PORTION OF \$1,155,000 MORTGAGE REVENUE BOND	68,000	1
<b>Total (Acct. 123):</b>	<b>68,000</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS FOR MAINS, LATERALS, AND HYDRANTS	506,571	2
<b>Total (Acct. 124):</b>	<b>506,571</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION FUND	150,578	3
<b>Total (Acct. 125):</b>	<b>150,578</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND	50,000	4
<b>Total (Acct. 126):</b>	<b>50,000</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	383,364	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>383,364</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
OUTSTANDING INVOICES FOR HYDRANT USE/WATER FROM HYDRANTS	385	15
OUTSTANDING INVOICE FOR METER PURCHASED BY CUSTOMER FOR PRIVATE USE	78	16

### 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>		
OUTSTANDING INVOICES FOR FROZEN METERS	165	17
OUTSTANDING INVOICE FOR SERVICE TAP	200	18
REIMBURSEMENT FOR JURY DUTY FEES RECEIVED PD TO EMPLOYEE	19	19
<b>Total (Acct. 143):</b>	<b>847</b>	
<b>Receivables from Municipality (145):</b>		
ITEMS TRANSFERRED TO TAX ROLL	31,563	20
<b>Total (Acct. 145):</b>	<b>31,563</b>	
<b>Prepayments (165):</b>		
PREPAID PSC REMAINDER ASSESSMENT	1,950	21
<b>Total (Acct. 165):</b>	<b>1,950</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		27
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,483,870	28
NONE		29
<b>Total (Acct. 253):</b>	<b>1,483,870</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 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	8,426,302	0	0	0	<b>8,426,302</b>	<b>1</b>
Materials and Supplies	28,171	0	0	0	<b>28,171</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,847,268	0	0	0	<b>2,847,268</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	741,935	0	0	0	<b>741,935</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,865,270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,865,270</b>	
Net Operating Income	445,005	0	0	0	<b>445,005</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.15%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.15%</b>	

## 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
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	1,561,968	0	0	0	1,561,968	2
<b>Other (specify):</b> NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	78,098				78,098	4
<b>Other (specify):</b> NONE					0	5
<b>Balance End of Year</b>	<b>1,483,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,483,870</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

If Total Assets and Other Debits differ from Total Liabilities and Other Credits by \$10 or less, please explain.

DIFFERENCE BETWEEN "TOTAL ASSETS AND OTHER DEBITS" AND "TOTAL LIABILITIES AND OTHER CREDITS" IS DUE TO ROUNDING TO WHOLE NUMBERS THROUGHOUT THE REPORT.

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCT 145 - DONE

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

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Effective January 1, 2005 there is a new employee in the position of utility clerk.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,556,067	1,596,029	1
<b>Total Sales of Water</b>	<b>1,556,067</b>	<b>1,596,029</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	6,987	7,032	2
Miscellaneous Service Revenues (471)	5,937	5,336	3
Rents from Water Property (472)	12,280	12,290	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	16,702	17,693	6
<b>Total Other Operating Revenues</b>	<b>41,906</b>	<b>42,351</b>	
<b>Total Operating Revenues</b>	<b>1,597,973</b>	<b>1,638,380</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	136,389	164,928	8
Water Treatment Expenses (640-652)	68,791	67,713	9
Transmission and Distribution Expenses (660-678)	202,931	200,327	10
Customer Accounts Expenses (901-905)	28,123	25,003	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	224,750	171,662	13
<b>Total Operation and Maintenance Expenses</b>	<b>660,984</b>	<b>629,633</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	212,777	265,499	14
Amortization Expense (404-407)		0	15
Taxes (408)	279,207	278,938	16
<b>Total Other Operating Expenses</b>	<b>491,984</b>	<b>544,437</b>	
<b>Total Operating Expenses</b>	<b>1,152,968</b>	<b>1,174,070</b>	
<b>NET OPERATING INCOME</b>	<b>445,005</b>	<b>464,310</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				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	4,003	189,222	535,392	4
Commercial	612	142,239	259,881	5
Industrial	29	214,051	241,189	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,644</b>	<b>545,512</b>	<b>1,036,462</b>	
Private Fire Protection Service (462)	90		25,236	7
Public Fire Protection Service (463)	1		357,941	8
Other Sales to Public Authorities (464)	156	84,586	136,428	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>4,891</b>	<b>630,098</b>	<b>1,556,067</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	357,941	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>357,941</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,987	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,987</b>	
<b>Miscellaneous Service Revenues (471):</b>		
WATER TURN-ON CHARGES	3,835	7
FLAT CHARGES FOR FROZEN METERS AND HYDRANT USE	1,995	8
OVERHEAD CHARGED ON INVOICES	107	9
<b>Total Miscellaneous Service Revenues (471)</b>	<b>5,937</b>	
<b>Rents from Water Property (472):</b>		
RENT FOR USE OF BACKHOE AND OTHER EQUIPMENT	280	10
RENT FOR COMMUNICATION EQUIPMENT ON WATER TOWER	12,000	11
<b>Total Rents from Water Property (472)</b>	<b>12,280</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		12
<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	16,702	13
<b>Other (specify):</b> NONE		14
<b>Total Other Water Revenues (474)</b>	<b>16,702</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)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		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)	0		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>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	10,225	9,497	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	105,516	126,850	17
Pumping Labor and Expenses (624)	8,208	8,371	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	5,927	5,799	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	1,406	1,935	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	5,107	12,476	25
<b>Total Pumping Expenses</b>	<b>136,389</b>	<b>164,928</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	10,736	9,972	26
Chemicals (641)	10,414	11,794	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	30,237	33,460	<b>28</b>
Miscellaneous Expenses (643)	3,138	2,085	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)	8,691	8,072	<b>31</b>
Maintenance of Structures and Improvements (651)	843	169	<b>32</b>
Maintenance of Water Treatment Equipment (652)	4,732	2,161	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>68,791</b>	<b>67,713</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	9,714	9,022	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	111,511	107,782	<b>36</b>
Meter Expenses (663)	27,612	25,678	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	283	80	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)	9,714	9,022	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	8,623	5,896	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	4,595	11,686	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	20,056	19,656	<b>46</b>
Maintenance of Meters (676)	3,513	3,678	<b>47</b>
Maintenance of Hydrants (677)	7,310	7,827	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>202,931</b>	<b>200,327</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	1,023	534	<b>50</b>
Meter Reading Labor (902)	3,083	4,103	<b>51</b>
Customer Records and Collection Expenses (903)	24,017	20,366	<b>52</b>
Uncollectible Accounts (904)		0	<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)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>28,123</b>	<b>25,003</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	25,424	17,381	56
Office Supplies and Expenses (921)	13,515	9,509	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	14,325	16,871	59
Property Insurance (924)	16,460	15,475	60
Injuries and Damages (925)	8,335	6,776	61
Employee Pensions and Benefits (926)	138,372	96,238	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	8,319	9,412	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
<b>Total Administrative and General Expenses</b>	<b>224,750</b>	<b>171,662</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>660,984</b>	<b>629,633</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)	This Year (c)	Last Year (d)	
Property Tax Equivalent		261,000	261,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,682	5,924	2
<b>Net property tax equivalent</b>		<b>255,318</b>	<b>255,076</b>	
Social Security		22,127	21,982	3
PSC Remainder Assessment		1,762	1,880	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>279,207</b>	<b>278,938</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 (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			Dunn				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.201972				3
County tax rate	mills		6.340838				4
Local tax rate	mills		5.725251				5
School tax rate	mills		9.543726				6
Voc. school tax rate	mills		1.640711				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.452498</b>				<b>10</b>
Less: state credit	mills		1.064250				11
<b>Net tax rate</b>	mills		<b>22.388248</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.725251</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.184437</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.909688</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.452498</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.721019</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.388248</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.142344</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>15,755,658</b>	15,755,658				22
Materials & Supplies	\$	<b>28,304</b>	28,304				23
<b>Subtotal</b>	\$	<b>15,783,962</b>	<b>15,783,962</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>356,658</b>	356,658				25
<b>Taxable Assets</b>	\$	<b>15,427,304</b>	<b>15,427,304</b>				<b>26</b>
Assessment Ratio	dec.		0.990236				27
<b>Assessed Value</b>	\$	<b>15,276,672</b>	<b>15,276,672</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.142344</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>246,601</b>	<b>246,601</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	261,000					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>261,000</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	4,434		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)	89,257		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>93,691</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	4,306		12
Structures and Improvements (321)	481,542		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	42,347		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	378,254		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,766		20
<b>Total Pumping Plant</b>	<b>914,215</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	9,661		21
Structures and Improvements (331)	470,103		22
Water Treatment Equipment (332)	939,774		23
<b>Total Water Treatment Plant</b>	<b>1,419,538</b>	<b>0</b>	

**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)	
<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)			4,434	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)			89,257	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>93,691</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			4,306	12
Structures and Improvements (321)			481,542	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			42,347	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			378,254	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,766	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>914,215</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			9,661	21
Structures and Improvements (331)			470,103	22
Water Treatment Equipment (332)			939,774	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,419,538</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	9,094		24
Structures and Improvements (341)	500		25
Distribution Reservoirs and Standpipes (342)	1,551,721		26
Transmission and Distribution Mains (343)	2,747,659	54,972	27
Fire Mains (344)	0		28
Services (345)	432,644	26,706	29
Meters (346)	530,436	53,590	30
Hydrants (348)	396,722	23,659	31
Other Transmission and Distribution Plant (349)	618		32
<b>Total Transmission and Distribution Plant</b>	<b>5,669,394</b>	<b>158,927</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	49,271		34
Office Furniture and Equipment (391)	8,674		35
Computer Equipment (391.1)	24,465		36
Transportation Equipment (392)	115,660	15,415	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,213		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	70,200		41
Communication Equipment (397)	4,398		42
SCADA Equipment (397.1)	94,588		43
Miscellaneous Equipment (398)	16,237	5,203	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>393,706</b>	<b>20,618</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,490,544</b>	<b>179,545</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,490,544</b>	<b>179,545</b>	

**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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			9,094	24
Structures and Improvements (341)			500	25
Distribution Reservoirs and Standpipes (342)			1,551,721	26
Transmission and Distribution Mains (343)	3,808	(153,645)	2,645,178	27
Fire Mains (344)			0	28
Services (345)	4,800	(46,064)	408,486	29
Meters (346)	37,797		546,229	30
Hydrants (348)	2,528	(34,557)	383,296	31
Other Transmission and Distribution Plant (349)			618	32
<b>Total Transmission and Distribution Plant</b>	<b>48,933</b>	<b>(234,266)</b>	<b>5,545,122</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			49,271	34
Office Furniture and Equipment (391)			8,674	35
Computer Equipment (391.1)	4,517		19,948	36
Transportation Equipment (392)	18,168		112,907	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			10,213	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			70,200	41
Communication Equipment (397)			4,398	42
SCADA Equipment (397.1)			94,588	43
Miscellaneous Equipment (398)	2,145		19,295	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>24,830</b>	<b>0</b>	<b>389,494</b>	
<b>Total utility plant in service directly assignable</b>	<b>73,763</b>	<b>(234,266)</b>	<b>8,362,060</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>73,763</b>	<b>(234,266)</b>	<b>8,362,060</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**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)
<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)			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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	5,728,295		27
Fire Mains (344)	0		28
Services (345)	787,968		29
Meters (346)	0		30
Hydrants (348)	734,220		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,250,483</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,250,483</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,250,483</b>	<b>0</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)		118,290	5,846,585 27
Fire Mains (344)			0 28
Services (345)		64,096	852,064 29
Meters (346)			0 30
Hydrants (348)		51,880	786,100 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>234,266</b>	<b>7,484,749</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>234,266</b>	<b>7,484,749</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>234,266</b>	<b>7,484,749</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	50,476	2.90%	2,588	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	1.80%		6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>50,476</b>		<b>2,588</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	120,296	3.20%	15,409	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	15,391	4.40%	1,863	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	164,359	4.40%	16,643	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	4,612	4.40%	342	15
<b>Total Pumping Plant</b>	<b>304,658</b>		<b>34,257</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	195,489	3.20%	15,043	16
Water Treatment Equipment (332)	395,517	3.30%	31,013	17
<b>Total Water Treatment Plant</b>	<b>591,006</b>		<b>46,056</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	266	3.20%	16	18
Distribution Reservoirs and Standpipes (342)	463,493	1.90%	29,483	19
Transmission and Distribution Mains (343)	1,206,319	1.30%	35,053	20
Fire Mains (344)	0			21
Services (345)	351,022	2.90%	12,196	22
Meters (346)	154,993	5.50%	29,608	23
Hydrants (348)	263,659	2.20%	8,580	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					53,064	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	53,064	
321					135,705	8
322					0	9
323					17,254	10
324					0	11
325					181,002	12
326					0	13
327					0	14
328					4,954	15
	0	0	0	0	338,915	
331					210,532	16
332					426,530	17
	0	0	0	0	637,062	
341					282	18
342					492,976	19
343	3,808			(1,231,455)	6,109	20
344					0	21
345	4,800			(168,693)	189,725	22
346	37,797				146,804	23
348	2,528			(161,820)	107,891	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	618	5.00%	0	<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b><u>2,440,370</u></b>		<b><u>114,936</u></b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	17,479	2.90%	1,429	<b>26</b>
Office Furniture and Equipment (391)	4,282	5.80%	503	<b>27</b>
Computer Equipment (391.1)	10,999	26.70%	1,891	<b>28</b>
Transportation Equipment (392)	64,671	13.30%	8,829	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	5,954	5.80%	592	<b>31</b>
Laboratory Equipment (395)	0			<b>32</b>
Power Operated Equipment (396)	18,413	7.50%	5,265	<b>33</b>
Communication Equipment (397)	3,666	15.00%	660	<b>34</b>
SCADA Equipment (397.1)	31,863	9.20%	8,702	<b>35</b>
Miscellaneous Equipment (398)	7,927	5.80%	1,031	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b><u>165,254</u></b>		<b><u>28,902</u></b>	
<b>Total accum. prov. directly assignable</b>	<b><u>3,551,764</u></b>		<b><u>226,739</u></b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b><u><u>3,551,764</u></u></b>		<b><u><u>226,739</u></u></b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					618 25
	48,933	0	0	(1,561,968)	944,405
390					18,908 26
391					4,785 27
391.1	4,517				8,373 28
392	18,168				55,332 29
393					0 30
394					6,546 31
395					0 32
396					23,678 33
397					4,326 34
397.1					40,565 35
398	2,145				6,813 36
399					0 37
	24,830	0	0	0	169,326
	73,763	0	0	(1,561,968)	2,142,772
					0 38
	73,763	0	0	(1,561,968)	2,142,772

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	1,268,689	1.30%	75,237
Fire Mains (344)	0		21
Services (345)	180,119	2.90%	23,780
Meters (346)	0		23
Hydrants (348)	169,896	2.20%	16,724

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					1,343,926 20
344					0 21
345					203,899 22
346					0 23
348					186,620 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>1,618,704</b>		<b>115,741</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>1,618,704</b>		<b>115,741</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>1,618,704</b>		<b>115,741</b>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	1,734,445
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	1,734,445
					0 38
	0	0	0	0	1,734,445

## 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 Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			52,370	<b>52,370</b>	1
February			50,680	<b>50,680</b>	2
March			53,130	<b>53,130</b>	3
April			56,040	<b>56,040</b>	4
May			58,360	<b>58,360</b>	5
June			64,200	<b>64,200</b>	6
July			74,890	<b>74,890</b>	7
August			65,560	<b>65,560</b>	8
September			67,756	<b>67,756</b>	9
October			57,690	<b>57,690</b>	10
November			50,310	<b>50,310</b>	11
December			51,040	<b>51,040</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>702,026</b>	<b>702,026</b>	
Less: Water sold				630,098	13
Volume pumped but not sold				<b>71,928</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance				19,765	16
Volume related to equipment/system malfunction				4,719	17
Non-utility volume NOT included in water sales				2,359	18
Total volume not sold but accounted for				<b>26,843</b>	19
Volume pumped but unaccounted for				<b>45,085</b>	20
Percent of water lost				<b>6%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, 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.)				3,700	24
Date of maximum: 7/1/2004					25
Cause of maximum:					26
WATERING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				990	27
Date of minimum: 12/24/2004					28
Total KWH used for pumping for the year				1,506,000	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**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>	
518 CRESCENT STREET	#3 Well	375	16	2,160,000	Yes	<b>1</b>
825 TAINTER STREET	#4 Well	394	24	1,584,000	Yes	<b>2</b>
1207 9TH AVENUE	#5 Well	475	23	720,000	Yes	<b>3</b>
580 17TH STREET	#6 Well	417	23	1,584,000	Yes	<b>4</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	# 3 WELL	# 3 WELL BOOSTER #1	#3 WELL BOOSTER #2	1
Location	518 CRESCENT STREET	518 CRESCENT STREET	518 CRESCENT STREET	2
Purpose	P	B	B	3
Destination	R	T	T	4
Pump Manufacturer	HITACHI	PEERLESS	PEERLESS	5
Year Installed	2002	1998	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	1,600	1,600	8
Pump Motor or Standby Engine Mfr	J-LINE	US	US	9 10
Year Installed	2002	1998	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 WELL	#4 WELL BOOSTER #1	#4 WELL BOOSTER #2	14
Location	825 TAINTER STREET	825 TAINTER STREET	825 TAINTER STREET	15
Purpose	P	B	B	16
Destination	R	T	T	17
Pump Manufacturer	HATACHI	BYRON JACKSON	BYRON JACKSON	18
Year Installed	1999	1989	1989	19
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,200	1,200	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1996	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	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	#5 WELL	#6 WELL	#6 WELL BOOSTER #1	1
Location	1207 9TH AVENUE	580 17TH STREET	580 17TH STREET	2
Purpose	P	P	B	3
Destination	D	R	T	4
Pump Manufacturer	GE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1989	1993	1993	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1989	1994	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 WELL BOOSTER #2			14
Location	580 17TH STREET			15
Purpose	B			16
Destination	T			17
Pump Manufacturer	BYRON JACKSON			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	75			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	NO. 3	NO. 4	NO. 6	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1958	1990	1994	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	10	10	6
Total capacity in gallons (actual)	65,000	65,000	46,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.3000	1.3000	1.8000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	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	TOWER #1	TOWER #2	TOWER #3	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	1975	1985	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	125	101	165	6
Total capacity in gallons (actual)	750,000	400,000	750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

### 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	3,473	0	0	0	3,473	1	
M	D	4.000	45,828		448	0	45,380	2	
M	D	6.000	170,710	2,600	374	0	172,936	3	
M	D	8.000	87,992	344	0	0	88,336	4	
M	T	8.000	46	0	0	0	46	5	
M	D	10.000	17,295	0	0	0	17,295	6	
M	T	10.000	164	0	0	0	164	7	
M	D	12.000	84,307	2,017	0	0	86,324	8	
M	T	12.000	44	0	0	0	44	9	
M	D	16.000	52,108	0	0	0	52,108	10	
M	S	16.000	1,706	0	0	0	1,706	11	
M	D	20.000	17,822	0	0	0	17,822	12	
M	S	20.000	21	0	0	0	21	13	
<b>Total Within Municipality</b>			<b>481,516</b>	<b>4,961</b>	<b>822</b>	<b>0</b>	<b>485,655</b>		
<b>Total Utility</b>			<b>481,516</b>	<b>4,961</b>	<b>822</b>	<b>0</b>	<b>485,655</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,640	6	19	0	2,627	90	1
M	1.000	812	14	1	0	825	134	2
M	1.250	131	0	0	1	132	12	3
M	1.500	100	1	0	0	101	36	4
M	2.000	98	50	0	0	148	50	5
P	2.000	1	0	0	0	1		6
M	3.000	11	0	0	0	11		7
M	4.000	42	0	0	0	42		8
P	4.000	1	0	0	0	1		9
M	6.000	105	1	0	(1)	105	32	10
M	8.000	34	0	0	0	34	10	11
M	10.000	5	0	0	0	5		12
M	12.000	3	0	0	0	3	3	13
<b>Total Utility</b>		<b>3,983</b>	<b>72</b>	<b>20</b>	<b>0</b>	<b>4,035</b>	<b>367</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	5,168	425	515	0	<b>5,078</b>	525	1
1.000	202	19	6	0	<b>215</b>	24	2
1.500	54	4	1	0	<b>57</b>	15	3
2.000	64	0	0	0	<b>64</b>	20	4
3.000	27	1	1	0	<b>27</b>	12	5
4.000	9	0	5	0	<b>4</b>	4	6
6.000	2	0	0	0	<b>2</b>	2	7
<b>Total:</b>	<b>5,526</b>	<b>449</b>	<b>528</b>	<b>0</b>	<b>5,447</b>	<b>602</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	4,065	431	5	99	3	475	<b>5,078</b>	1
1.000	0	144	9	27	0	35	<b>215</b>	2
1.500	0	35	1	14	0	7	<b>57</b>	3
2.000	0	11	6	30	0	17	<b>64</b>	4
3.000	0	6	3	11	0	7	<b>27</b>	5
4.000	0	1	1	2	0	0	<b>4</b>	6
6.000	0	0	2	0	0	0	<b>2</b>	7
<b>Total:</b>	<b>4,065</b>	<b>628</b>	<b>27</b>	<b>183</b>	<b>3</b>	<b>541</b>	<b>5,447</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	9				9	1
Within Municipality	846	17	2		861	2
<b>Total Fire Hydrants</b>	<b>855</b>	<b>17</b>	<b>2</b>	<b>0</b>	<b>870</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:	640
Number of distribution system valves end of year:	1,084
Number of distribution valves operated during year:	864

### WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

SEWER UTILITY'S SHARE OF METER READING COSTS

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

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

TOTAL GALLONS PUMPED IN 2004 WAS LESS THAN IN 2003, THEREFORE THERE WERE FEWER KWH USED FOR PUMPING, DECREASING THE AMOUNT OF ELECTRICITY USED.

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

LINE #62 - ACCOUNT 926 - INCREASED EMPLOYEE BENEFITS DUE TO INCREASE IN WAGES DURING THE YEAR AND A LARGE INCREASE IN HEALTH INSURANCE PREMIUMS.

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

If total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

OFF BY \$1.00 DUE TO ROUNDING.

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

THE MUNICIPALITY AUTHORIZED A TAX EQUIVALENT OF \$261,000 ON MARCH 4, 1996, RESOLUTION #10.

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

LINES #27 & 29-31 - ACCOUNTS 343, 345, 346, AND 348 - AMOUNTS ARE SUPPORTED BY PHYSICAL CHANGES IN APPROPRIATE STATISTICAL SCHEDULES.

LINE #36 - ACCT 391.1 - WRITE OFF JUNKED "GATEWAY" COMPUTER PURCHASED IN 1996.

LINE #37 - ACCT 392 - WRITE OFF 1993 FORD PICKUP TRUCK - JUNKED. PURCHASED NEW CHEVROLET PICKUP TRUCK. NOTHING USED AS TRADE-IN.

LINE #44 - ACCT 398 - WRITE OFF JUNKED PIPE LOCATOR AND PURCHASED NEW LINE LOCATOR.

If Adjustments for any account are nonzero, please explain.

COLUMN F - RECLASSIFIED PLANT PAID FOR BY CONTRIBUTIONS IN AID OF CONSTRUCTION PER PSC DOCKET 05-US-105.

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

If Adjustments for any account are nonzero, please explain.

COLUMN F - RECLASSIFIED PLANT PAID FOR BY CONTRIBUTIONS IN AID OF CONSTRUCTION PER DOCKET 05-US-105.

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## WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

COLUMN I - RECLASSIFIED PLANT PAID FOR BY CONTRIBUTIONS IN AID OF CONSTRUCTION PER DOCKET 05-US-105.

### Water Mains (Page W-21)

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

MAINS ADDED ARE FINANCED BY SPECIAL ASSESSMENTS LEVIED AGAINST PROPERTY OWNERS AS WELL AS GENERAL OPERATING REVENUE. ASSESSMENTS ARE BASED ON THE RATIO OF THE COST OF THE FEET OF MAIN INSTALLED TO THE NUMBER OF FEET OF PROPERTY FRONTAGE.

### Water Services (Page W-22)

General footnotes

Explain all reported Adjustments.

COLUMN F - CONVERTED A 6" SERVICE TO A 1 1/4" SERVICE DURING THE YEAR.

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

PROPERTY OWNERS ARE CHARGED THE ACTUAL COST OF LATERAL CONSTRUCTION.

### Meters (Page W-23)

General footnotes

ROW 6 - 4" METERS - ACTUAL NUMBER OF METERS TESTED DURING THE YEAR WAS 6. HOWEVER, PSC REPORT WILL NOT ALLOW US TO REPORT MORE METERS TESTED DURING THE YEAR THAN THE NUMBER OF TOTAL METERS IN SERVICE AT THE END OF THE YEAR.

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

ALL METERS 1" AND SMALLER WERE PREVIOUSLY TESTED EVERY EIGHT YEARS, AND THE TESTING SCHEDULE HAS NOW BEEN CHANGED TO EVERY TEN YEARS PER THE PSC REQUIREMENTS. METER PURCHASE/INSTALLATION DATES ARE RECORDED IN THE UTILITY BILLING COMPUTER PROGRAM AND A LIST IS PRINTED OUT AT EACH QUARTERLY BILLING CYCLE AND GIVEN TO THE SUPERINTENDENT AND METER TESTER.

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.

YES