



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF MERRILL WATER UTILITY

Principal Office: 1004 EAST FIRST STREET
MERRILL, WI 54452

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MERRILL WATER UTILITY

Utility Address: 1004 EAST FIRST STREET
MERRILL, WI 54452

When was utility organized? 7/31/1947

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR PATRICK GEISENDORFER

Title: CITY ENGINEER

Office Address:

1004 EAST FIRST STREET
MERRILL, WI 54452

Telephone: (715) 536 - 5594

Fax Number: (715) 539 - 2668

E-mail Address: pg2001@ci.merrill.wi.us

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

Name: BILL MILLER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address:

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

Name: MARK BAHLOW

Title: UTILITY COMMISSION CHAIRMAN

Office Address:

1004 EAST FIRST STREET
MERRILL, WI 54452

Telephone: (715) 536 - 5594

Fax Number: (715) 539 - 2668

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: BILL MILLER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address:

Date of most recent audit report: 5/4/2005

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

Names and titles of utility management including manager or superintendent:

Name: MR PATRICK GEISENDORFER

Title: CITY ENGINEER

Office Address:

1004 EAST FIRST STREET

MERRILL, WI 54452

Telephone: (715) 536 - 5594

Fax Number: (715) 539 - 2668

E-mail Address: pg2001@CI.MERRILL.WI.US

Name of utility commission/committee: WATER AND SEWAGE COMMITTEE

Names of members of utility commission/committee:

MR MARK BAHLOW, COMMITTEEPERSON

MR ROBERT COCLASURE, CHAIRMAN

MR MARK PETERSON, COMMITTEEPERSON

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,174,035	987,021	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	489,065	496,536	2
Depreciation Expense (403)	133,627	130,842	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	220,513	215,706	5
Total Operating Expenses	843,205	843,084	
Net Operating Income	330,830	143,937	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	330,830	143,937	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	9,827	5,851	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	15,600	9
Interest and Dividend Income (419)	20,192	15,632	10
Miscellaneous Nonoperating Income (421)	13,843	1,606,017	11
Total Other Income	43,862	1,643,100	
Total Income	374,692	1,787,037	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(27,345)	0	12
Other Income Deductions (426)	41,469	41,146	13
Total Miscellaneous Income Deductions	14,124	41,146	
Income Before Interest Charges	360,568	1,745,891	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,438	1,438	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	54,848	62,911	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	56,286	64,349	
Net Income	304,282	1,681,542	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,586,407	3,904,865	20
Balance Transferred from Income (433)	304,282	1,681,542	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	20,253	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,870,436	5,586,407	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,174,035		1,174,035	1
Total (Acct. 400):	1,174,035	0	1,174,035	
Operation and Maintenance Expense (401-402):				
Derived	489,065		489,065	2
Total (Acct. 401-402):	489,065	0	489,065	
Depreciation Expense (403):				
Derived	133,627		133,627	3
Total (Acct. 403):	133,627	0	133,627	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	220,513		220,513	5
Total (Acct. 408):	220,513	0	220,513	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	330,830	0	330,830	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	9,827		9,827	8
Total (Acct. 415-416):	9,827	0	9,827	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON WATER INVESTED FUNDS	20,192	0	20,192 11
Total (Acct. 419):	20,192	0	20,192
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	13,843	13,843 12
NONE	0	0	0 13
Total (Acct. 421):	0	13,843	13,843
TOTAL OTHER INCOME:	30,019	13,843	43,862
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(27,345)	[REDACTED]	(27,345) 14
NONE	0	0	0 15
Total (Acct. 425):	(27,345)	0	(27,345)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	41,469	41,469 16
NONE	0	0	0 17
Total (Acct. 426):	0	41,469	41,469
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(27,345)	41,469	14,124
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZED DEBT DISCOUNT	1,438	[REDACTED]	1,438 19
Total (Acct. 428):	1,438	0	1,438
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	54,848	[REDACTED]	54,848 21
Total (Acct. 430):	54,848	0	54,848

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	56,286	0	56,286
NET INCOME:	331,908	(27,626)	304,282
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,021,536	1,564,871	5,586,407 24
Total (Acct. 216):	4,021,536	1,564,871	5,586,407
Balance Transferred from Income (433):			
Derived	331,908	(27,626)	304,282 25
Total (Acct. 433):	331,908	(27,626)	304,282
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
PRIOR YEAR EXPENSES ALLOCATED TO SEWER	20,253	0	20,253 27
Total (Acct. 435)--Debit:	20,253	0	20,253
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,333,191	1,537,245	5,870,436

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	14,388				14,388	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	3,466				3,466	2
Payroll	638				638	3
Materials	457				457	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	4,561	0	0	0	4,561	
Net income (or loss)	9,827	0	0	0	9,827	

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	1,174,035	0	0	0	1,174,035	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,174,035	0	0	0	1,174,035	

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	173,345		173,345	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	638		638	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	173,983	0	173,983	

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

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,960,440	9,779,993	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,629,386	3,053,292	2
Net Utility Plant	7,331,054	6,726,701	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	629	0	7
Total Other Property and Investments	629	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	533,029	447,325	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	199,220	183,803	11
Other Accounts Receivable (143)	1,402	679	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	202,737	508,708	14
Materials and Supplies (150)	25,350	22,990	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	961,738	1,163,505	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,980	14,418	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	127,259	113,056	20
Total Deferred Debits	140,239	127,474	
Total Assets and Other Debits	8,433,660	8,017,680	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	752,008	717,364	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,870,436	5,586,407	23
Total Proprietary Capital	6,622,444	6,303,771	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	1,225,000	1,366,900	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,225,000	1,366,900	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	56,175	20,628	28
Payables to Municipality (233)	0	316,425	29
Customer Deposits (235)	950		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	8,370	9,111	32
Other Current and Accrued Liabilities (238)	1,182	175	33
Total Current and Accrued Liabilities	66,677	346,339	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		670	35
Other Deferred Credits (253)	519,539	0	36
Total Deferred Credits	519,539	670	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,433,660	8,017,680	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	9,779,993	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,793,696	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,166,744	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)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	9,960,440	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,999,887	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	629,499	0	0	0	13
Total Accumulated Provision	2,629,386	0	0	0	
Net Utility Plant	7,331,054	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	2,465,262				2,465,262	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	133,627				133,627	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
50% METER DEP TO SEWER DEP	14,110				14,110	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	147,737	0	0	0	147,737	16
Debits during year						17
Book cost of plant retired	66,228				66,228	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10	546,884				546,884	21
					0	22
					0	23
					0	24
Total debits	613,112	0	0	0	613,112	25
Balance end of year (110.1)	1,999,887	0	0	0	1,999,887	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.92%					28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	588,030				588,030	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	41,469				41,469	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	41,469	0	0	0	41,469	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	629,499	0	0	0	629,499	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.92%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	25,350	22,990	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	25,350	22,990	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
GO BONDS 11/98	1,438	428	12,980	1
Total			<u><u>12,980</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	717,364	1
Changes during year (explain):		
CONTRIBUTION BY CITY ON MAINS	34,644	2
Balance end of year	<u>752,008</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION REFUNDING BONDS	11/01/1998	11/01/2013	4.00%	692,400	1
GENERAL OBLIGATION NOTE	03/15/2002	03/15/2010	4.22%	532,600	2
Total for Account 223				1,225,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	215,633	2
Charged electric department expense		3
Charged sewer department expense	4,880	4
Other (explain):		
NONE		5
Total Accruals and other credits	220,513	
Taxes paid during year:		
County, state and local taxes	206,125	6
Social Security taxes	13,217	7
PSC Remainder Assessment	1,171	8
Other (explain):		
NONE		9
Total payments and other debits	220,513	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
3/15/02 G.O. NOTE	3,851	23,035	23,371	3,515	2
11/98 G.O. REFUNDING BONDS	5,260	31,813	32,218	4,855	3
Subtotal	9,111	54,848	55,589	8,370	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	9,111	54,848	55,589	8,370	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
FOR PLANT FINANCED BY PROPERTY OWNERS	629	3
Total (Acct. 125):	629	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	199,220	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	199,220	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	1,402	10
Other (specify):		
FOR MISC SERVICES TO INDIVIDUALS/BUSINESSES		11
Total (Acct. 143):	1,402	
Receivables from Municipality (145):		
ACCUMULATED OPERATING ITEMS CURRENT AND PRIOR PERIODS	202,737	12
Total (Acct. 145):	202,737	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
TOWER CLEAN/MTC AMORTIZED TO 2006 (PSC AUTHORIZED 12/31/02)	75,371	15

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)	
Other Deferred Debits (183):		
EARLY RET WRS-UAAL TO 2018 (AUTHORIZED MANTHEY LTR 1/05)	51,888	16
Total (Acct. 183):	127,259	
Payables to Municipality (233):		
NONE	0	17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	519,539	18
NONE		19
Total (Acct. 253):	519,539	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	7,710,394	0	0	0	7,710,394	1
Materials and Supplies	24,170	0	0	0	24,170	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	2,232,574	0	0	0	2,232,574	4
Customer Advances for Construction					0	5
Regulatory Liability	259,769	0	0	0	259,769	6
					0	7
Average Net Rate Base	5,242,221	0	0	0	5,242,221	
Net Operating Income	330,830	0	0	0	330,830	8
Net Operating Income as a percent of Average Net Rate Base	6.31%	N/A	N/A	N/A	6.31%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	546,884	0	0	0	546,884	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	27,345				27,345	4
Other (specify):						
NONE					0	5
Balance End of Year	519,539	0	0	0	519,539	

FINANCIAL SECTION FOOTNOTES

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

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

TOWER MAINT- -AUTHORIZED 12/31/02

WRS UAAL AMORT- -AUTHORIZED BY MANTHEY JAN, 2005

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

CURRENT AND PRIOR YEAR NET AMOUNTS DUE FOR OPERATING EXPENSES AND AMOUNTS OWED BY CITY FOR TAX ROLL DELINQUENT ITEMS/PUB FIRE PROTECTION CHARGES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,139,312	969,679	1
Total Sales of Water	1,139,312	969,679	
Other Operating Revenues			
Forfeited Discounts (470)	4,475	5,329	2
Miscellaneous Service Revenues (471)	4,108	2,592	3
Rents from Water Property (472)	16,900	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	9,240	9,421	6
Total Other Operating Revenues	34,723	17,342	
Total Operating Revenues	1,174,035	987,021	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	61,355	57,420	8
Water Treatment Expenses (630-635)	54,079	52,964	9
Transmission and Distribution Expenses (640-655)	195,714	213,426	10
Customer Accounts Expenses (901-904)	50,104	45,169	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	127,813	127,557	13
Total Operation and Maintenance Expenses	489,065	496,536	
Other Operating Expenses			
Depreciation Expense (403)	133,627	130,842	14
Amortization Expense (404-407)		0	15
Taxes (408)	220,513	215,706	16
Total Other Operating Expenses	354,140	346,548	
Total Operating Expenses	843,205	843,084	
NET OPERATING INCOME	330,830	143,937	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,333	148,554	560,568	4
Commercial	379	61,836	164,241	5
Industrial	61	33,693	74,824	6
Total Metered Sales to General Customers (461)	3,773	244,083	799,633	
Private Fire Protection Service (462)	52		21,117	7
Public Fire Protection Service (463)	1		272,213	8
Other Sales to Public Authorities (464)	49	18,321	46,349	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,875	262,404	1,139,312	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	272,213	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	272,213	
Forfeited Discounts (470):		
Customer late payment charges	4,475	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,475	
Miscellaneous Service Revenues (471):		
SPEC ASSESS INFO REQUESTS BY ABSTRACTORS & OTHERS	2,698	7
WATER TURN-ON CHARGES	1,410	8
Total Miscellaneous Service Revenues (471)	4,108	
Rents from Water Property (472):		
WATER TOWER RENT FOR ANTENNA SERVICE PROVIDERS	16,900	9
Total Rents from Water Property (472)	16,900	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		11
Other (specify): RETURN ON METERS FROM SEWER DEPARTMENT	9,240	12
Total Other Water Revenues (474)	9,240	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	14,226	12,056	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	36,816	39,331	7
Operation Supplies and Expenses (623)	263	886	8
Maintenance of Pumping Plant (625)	10,050	5,147	9
Total Pumping Expenses	61,355	57,420	
WATER TREATMENT EXPENSES			
Operation Labor (630)	22,388	15,613	10
Chemicals (631)	14,385	14,985	11
Operation Supplies and Expenses (632)	12,614	18,294	12
Maintenance of Water Treatment Plant (635)	4,692	4,072	13
Total Water Treatment Expenses	54,079	52,964	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	20,693	20,456	14
Operation Supplies and Expenses (641)	6,622	5,060	15
Maintenance of Distribution Reservoirs and Standpipes (650)	49,713	48,265	16
Maintenance of Mains (651)	55,742	54,171	17
Maintenance of Services (652)	18,005	40,627	18
Maintenance of Meters (653)	22,166	22,361	19
Maintenance of Hydrants (654)	21,852	21,413	20
Maintenance of Other Plant (655)	921	1,073	21
Total Transmission and Distribution Expenses	195,714	213,426	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,138	3,911	22
Accounting and Collecting Labor (902)	43,769	38,165	23
Supplies and Expenses (903)	2,197	3,093	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	50,104	45,169	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	25,231	23,363	27
Office Supplies and Expenses (921)	4,254	4,665	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	3,229	6,838	30
Property Insurance (924)	6,071	6,721	31
Injuries and Damages (925)	7,762	8,334	32
Employee Pensions and Benefits (926)	71,560	68,543	33
Regulatory Commission Expenses (928)	227	1,383	34
Miscellaneous General Expenses (930)	420	4,022	35
Transportation Expenses (933)	9,059	3,688	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	127,813	127,557	
Total Operation and Maintenance Expenses	489,065	496,536	

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	ALL WATER EXCEPT 50% ON METERS TO SEWER	206,125	205,608	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			5,190	2
Net property tax equivalent		206,125	200,418	
Social Security	BASED ON ACTUAL SALARIES	13,217	13,305	3
PSC Remainder Assessment	ALL WATER- -SEWER NOT REGULATED	1,171	1,983	4
Other (specify): NONE			0	5
Total tax expense		220,513	215,706	

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			Lincoln				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211737				3
County tax rate	mills		5.548013				4
Local tax rate	mills		11.140330				5
School tax rate	mills		10.218073				6
Voc. school tax rate	mills		2.050232				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.168385				10
Less: state credit	mills		1.422531				11
Net tax rate	mills		27.745854				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.140330				14
Combined School Tax Rate	mills		12.268305				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.408635				17
Total Tax Rate	mills		29.168385				18
Ratio of Local and School Tax to Total	dec.		0.802534				19
Total tax net of state credit	mills		27.745854				20
Net Local and School Tax Rate	mills		22.267005				21
Utility Plant, Jan. 1	\$	9,779,993	9,779,993				22
Materials & Supplies	\$	22,990	22,990				23
Subtotal	\$	9,802,983	9,802,983				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	9,802,983	9,802,983				26
Assessment Ratio	dec.		0.944300				27
Assessed Value	\$	9,256,957	9,256,957				28
Net Local & School Rate	mills		22.267005				29
Tax Equiv. Computed for Current Year	\$	206,125	206,125				30
Tax Equivalent per 1994 PSC Report	\$	56,160					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	206,125					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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)	219,572		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	219,572	0	
PUMPING PLANT			
Land and Land Rights (320)	14,856		12
Structures and Improvements (321)	161,022		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	106,276		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,593		20
Total Pumping Plant	284,747	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	821		22
Water Treatment Equipment (332)	56,687		23
Total Water Treatment Plant	57,508	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			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)			219,572 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	219,572
PUMPING PLANT			
Land and Land Rights (320)			14,856 12
Structures and Improvements (321)			161,022 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			106,276 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,593 20
Total Pumping Plant	0	0	284,747
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			821 22
Water Treatment Equipment (332)			56,687 23
Total Water Treatment Plant	0	0	57,508

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	885		24
Structures and Improvements (341)	4,251		25
Distribution Reservoirs and Standpipes (342)	333,690		26
Transmission and Distribution Mains (343)	4,616,188	139,939	27
Fire Mains (344)	0		28
Services (345)	206,939	69,635	29
Meters (346)	464,115	12,816	30
Hydrants (348)	551,782	10,442	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,177,850	232,832	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	574,856		34
Office Furniture and Equipment (391)	45,971		35
Computer Equipment (391.1)	16,341		36
Transportation Equipment (392)	124,321		37
Stores Equipment (393)	1,413		38
Tools, Shop and Garage Equipment (394)	40,472		39
Laboratory Equipment (395)	1,420		40
Power Operated Equipment (396)	20,532		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	51,108		43
Miscellaneous Equipment (398)	10,981		44
Other Tangible Property (399)	0		45
Total General Plant	887,415	0	
Total utility plant in service directly assignable	7,627,092	232,832	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,627,092	232,832	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			885 24
Structures and Improvements (341)			4,251 25
Distribution Reservoirs and Standpipes (342)			333,690 26
Transmission and Distribution Mains (343)	54,376		4,701,751 27
Fire Mains (344)			0 28
Services (345)	9,200		267,374 29
Meters (346)	1,952		474,979 30
Hydrants (348)	700		561,524 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	66,228	0	6,344,454
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			574,856 34
Office Furniture and Equipment (391)			45,971 35
Computer Equipment (391.1)			16,341 36
Transportation Equipment (392)			124,321 37
Stores Equipment (393)			1,413 38
Tools, Shop and Garage Equipment (394)			40,472 39
Laboratory Equipment (395)			1,420 40
Power Operated Equipment (396)			20,532 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			51,108 43
Miscellaneous Equipment (398)			10,981 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	887,415
Total utility plant in service directly assignable	66,228	0	7,793,696
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	66,228	0	7,793,696

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,105		26
Transmission and Distribution Mains (343)	1,482,969	5,148	27
Fire Mains (344)	0		28
Services (345)	643,210	8,695	29
Meters (346)	0		30
Hydrants (348)	25,617		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,152,901	13,843	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,152,901	13,843	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,152,901	13,843	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,105 26
Transmission and Distribution Mains (343)			1,488,117 27
Fire Mains (344)			0 28
Services (345)			651,905 29
Meters (346)			0 30
Hydrants (348)			25,617 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,166,744
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,166,744
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,166,744

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			27,347	27,347	1
February			26,220	26,220	2
March			28,200	28,200	3
April			23,821	23,821	4
May			27,392	27,392	5
June			25,822	25,822	6
July			28,339	28,339	7
August			25,374	25,374	8
September			25,664	25,664	9
October			24,284	24,284	10
November			21,796	21,796	11
December			24,595	24,595	12
Total annual pumpage	0	0	308,854	308,854	
Less: Water sold				262,404	13
Volume pumped but not sold				46,450	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				11,243	16
Volume related to equipment/system malfunction				3,729	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				14,972	19
Volume pumped but unaccounted for				31,478	20
Percent of water lost				10%	21
If more than 25%, indicate causes: XXX					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,232	24
Date of maximum: 11/13/2004					25
Cause of maximum: MAIN BREAK					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				581	27
Date of minimum: 11/13/2004					28
Total KWH used for pumping for the year				365,825	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MEMORIAL AND STURDEVENT	1	116	16	209,260	Yes	1
NORTH FOSTER - OTTO'S	2	80	18	27,140	Yes	2
OREGON AND WATER	3	79	16	11,551	Yes	3
EAST MAIN AND PEARL	4	125	16	257,548	Yes	4
THIELMANN AND GERR	5	120	20	416,241	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	MORIAL AND STURDEVENT	NORTH FOSTER - OTTO'S	OREGON AND WATER	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1948	1948	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,240	640	383	8
Pump Motor or Standby Engine Mfr	U.S.	LAYNE	U.S.	10
Year Installed	1990	1990	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	40	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5		14
Location	EAST MAIN AND PEARL	THIELMANN AND GERR		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1960	1975		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	1,222	1,853		21
Pump Motor or Standby Engine Mfr	U.S.	LAYNE		23
Year Installed	1991	1975		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	150		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	A	B	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1947	1979	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	165	175	6
Total capacity in gallons (actual)	200,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	714	0	0	0	714	1
L	D	1.000	75	0	0	0	75	2
M	D	1.000	1,056	0	0	0	1,056	3
M	D	1.500	254	0	0	0	254	4
M	D	2.000	31,885	0	264	0	31,621	5
M	D	4.000	601	18	32	0	587	6
M	D	5.000	250	0	0	0	250	7
M	D	6.000	148,302	230	3,748	0	144,784	8
M	D	8.000	79,801	5,032		0	84,833	9
M	D	10.000	45,918	0	0	0	45,918	10
M	D	12.000	60,968	0	0	0	60,968	11
M	D	16.000	7,826	0	0	0	7,826	12
Total Within Municipality			377,650	5,280	4,044	0	378,886	
Total Utility			377,650	5,280	4,044	0	378,886	

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	2,778	0	66	0	2,712	0	1
L	0.750	34	0	0	0	34	0	2
M	1.000	963	72	6	0	1,029	0	3
L	1.000	4	0	0	0	4	0	4
M	1.250	17	0	0	0	17	0	5
M	1.500	100	0	0	0	100	0	6
M	2.000	94	0	2	1	93	0	7
P	2.000		1			1		8
M	3.000	4	0	0	0	4	0	9
M	4.000	23	0	0	0	23	0	10
M	6.000	28	0	0	0	28	0	11
M	8.000	40	0	0	0	40	0	12
M	10.000	3	1	0	0	4	0	13
M	12.000	1	0	0	0	1	0	14
Total Utility		4,089	74	74	1	4,090	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,626	230	220	3	3,639	413	1
0.750	182	9	8	(1)	182	25	2
1.000	96	25	8	(1)	112	18	3
1.250	0	0	0	0	0	0	4
1.500	37	8	0	0	45	0	5
2.000	64	9	1	(1)	71	7	6
3.000	9	4	0	0	13	0	7
4.000	3	0	0	0	3	0	8
6.000	2	0	0	0	2	0	9
Total:	4,019	285	237	0	4,067	463	

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	3,179	212	24	8	0	216	3,639	1
0.750	102	50	12	8	0	10	182	2
1.000	16	48	16	6	0	26	112	3
1.250	0	0	0	0	0	0	0	4
1.500	1	30	4	2	0	8	45	5
2.000	0	30	17	15	0	9	71	6
3.000	0	3	3	5	0	2	13	7
4.000	0	0	0	2	0	1	3	8
6.000	0	0	0	0	0	2	2	9
Total:	3,298	373	76	46	0	274	4,067	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	562	8	7		563	2
Total Fire Hydrants	562	8	7	0	563	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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: 177
 Number of distribution system valves end of year: 1,948
 Number of distribution valves operated during year: 393

WATER OPERATING SECTION FOOTNOTES

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

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

RETURN ON METERS FROM SEWER DEPT

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C # 933- -MORE TRANSPORTATION EXPENSE 2004. UTIL DID BETTER JOB OF ALLOCATING CITY VEHICLES

A/C # 630- -INCREASE FROM 2003 DUE TO MORE MAINTENANCE OF UTILITY PLANT ITEMS DURING 2004

A/C # 652- -SIGNIFICANT MAINTENANCE 2003. IN 2004 MORE MAINT GEN'L PLANT ITEMS AND LESS IN THIS ACCT

A/C # 632- -LESS OP & SUPPLIES 2004

Water Mains (Page W-17)

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

ADDITIONS DURING THE YEAR WERE PREDOMINANTLY REPLACEMENTS. THESE WERE FINANCED BY CITY

Water Services (Page W-18)

Explain all reported Adjustments.

ADJUSTMENT BASED ON INVENTORY OF SERVICES AT EOY

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

CITY/UTILITY DOES NOT OWN SERVICES

Meters (Page W-19)

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.

UTILITY IS DOING THE BEST WITH MINIMAL STAFF. THEY WILL CONTINUE TO MAKE EFFORTS TO SEE THAT THE PSC SUGGESTIONS FOR TESTING ARE MET

Hydrants and Distribution System Valves (Page W-20)

General footnotes

NR811.08(5):CITY DID THE BEST IT COULD IN 2004 IN TESTING HYDRANTS AND VALVES. IT RECOGNIZES IT FELL SHORT IN THIS AREA AND WILL ATTEMPT TO DEDICATE MORE MANPOWER TO THIS TASK IN 2005
