



3014 (02-02-05)

ANNUAL REPORT

OF

Name: NEW RICHMOND CITY UTILITIES

Principal Office: 156 E FIRST STREET
NEW RICHMOND, WI 54017

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.

SIGNATURE PAGE

I DENNIS HORNER of
(Person responsible for accounts)

NEW RICHMOND CITY UTILITIES, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/25/2005
(Date)

UTILITY MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW RICHMOND CITY UTILITIES

Utility Address: 156 E FIRST STREET
NEW RICHMOND, WI 54017

When was utility organized? 1/1/1890

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS A HORNER

Title: UTILITY MANAGER

Office Address:

156 E FIRST STREET
NEW RICHMOND, WI 54017

Telephone: (715) 246 - 3628

Fax Number: (715) 246 - 7129

E-mail Address:

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address:

P.O. BOX 1148
EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877 EXT

E-mail Address:

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

Name: ROBERT MULLEN

Title: PRESIDENT

Office Address:

156 E FIRST STREET
NEW RICHMOND, WI 54017

Telephone: (715) 246 - 3628

Fax Number: (715) 246 - 7129

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: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address:

P.O. BOX 1148
EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 3/18/2004

Period covered by most recent audit: 1/1/03 THROUGH 12/31/03

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS A HORNER

Title: UTILITY MANAGER

Office Address:

156 E FIRST STREET
NEW RICHMOND, WI 54017

Telephone: (715) 246 - 3628

Fax Number: (715) 246 - 7129

E-mail Address:

Name of utility commission/committee: NEW RICHMOND UTILITIES COMMISSION

Names of members of utility commission/committee:

- RALPH BERENDS, COMMISSION MEMBER
- KEN CERNOHOUS, COMMISSION MEMBER
- GERALD FREY, SECRETARY
- ROBERT MULLEN, PRESIDENT
- GERALD WARNER, COMMISSION MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

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)	819,140	818,458	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	462,207	446,602	2
Depreciation Expense (403)	96,936	89,720	3
Amortization Expense (404-407)	2,079	1,354	4
Taxes (408)	134,881	120,637	5
Total Operating Expenses	696,103	658,313	
Net Operating Income	123,037	160,145	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	123,037	160,145	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	27,418	23,734	10
Miscellaneous Nonoperating Income (421)	985,316	523,544	11
Total Other Income	1,012,734	547,278	
Total Income	1,135,771	707,423	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,197)	0	12
Other Income Deductions (426)	50,738	40,384	13
Total Miscellaneous Income Deductions	32,541	40,384	
Income Before Interest Charges	1,103,230	667,039	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	42,469	35,879	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	42,469	35,879	
Net Income	1,060,761	631,160	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,847,468	1,799,803	20
Balance Transferred from Income (433)	1,060,761	631,160	21
Miscellaneous Credits to Surplus (434)	34,459	2,416,505	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,942,688	4,847,468	

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	819,140		819,140	1
Total (Acct. 400):	819,140	0	819,140	
Operation and Maintenance Expense (401-402):				
Derived	462,207		462,207	2
Total (Acct. 401-402):	462,207	0	462,207	
Depreciation Expense (403):				
Derived	96,936		96,936	3
Total (Acct. 403):	96,936	0	96,936	
Amortization Expense (404-407):				
Derived	2,079		2,079	4
Total (Acct. 404-407):	2,079	0	2,079	
Taxes (408):				
Derived	134,881		134,881	5
Total (Acct. 408):	134,881	0	134,881	
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:	123,037	0	123,037	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	27,418	0	27,418 11
Total (Acct. 419):	27,418	0	27,418
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	985,316	985,316 12
NONE	0	0	0 13
Total (Acct. 421):	0	985,316	985,316
TOTAL OTHER INCOME:	27,418	985,316	1,012,734
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(18,197)	[REDACTED]	(18,197) 14
NONE	0	0	0 15
Total (Acct. 425):	(18,197)	0	(18,197)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	50,738	50,738 16
NONE	0	0	0 17
Total (Acct. 426):	0	50,738	50,738
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,197)	50,738	32,541
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	42,469	[REDACTED]	42,469 18
Total (Acct. 427):	42,469	0	42,469
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 19
Total (Acct. 428):	0	0	0
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	0	[REDACTED]	0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	42,469	0	42,469
NET INCOME:	126,183	934,578	1,060,761
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,952,119	2,895,349	4,847,468 24
Total (Acct. 216):	1,952,119	2,895,349	4,847,468
Balance Transferred from Income (433):			
Derived	126,183	934,578	1,060,761 25
Total (Acct. 433):	126,183	934,578	1,060,761
Miscellaneous Credits to Surplus (434):			
PRIOR PERIOD ADJUSTMENT FOR UNBILLED REVENUE	34,459	0	34,459 26
Total (Acct. 434):	34,459	0	34,459
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
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):	2,112,761	3,829,927	5,942,688

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <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	819,140	0	0	0	819,140	1
Less: interdepartmental sales	3,800		0	0	3,800	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	24				24	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	815,316	0	0	0	815,316	

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	172,620		172,620	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	20,904		20,904	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	193,524	0	193,524	

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	4	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)	8,917,777	7,590,154	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,563,776	1,788,723	2
Net Utility Plant	7,354,001	5,801,431	
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)	144,231	161,263	5
Other Investments (124)	0	0	6
Special Funds (125)	264,171	412,641	7
Total Other Property and Investments	408,402	573,904	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	220,601	322,154	8
Temporary Cash Investments (132)	739,080	600,820	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	110,454	82,108	11
Other Accounts Receivable (143)	388	1,464	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,642	0	14
Materials and Supplies (150)	15,190	17,535	15
Prepayments (165)	4,474	4,076	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,091,829	1,028,157	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,911	16,990	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	34,112	68,225	20
Total Deferred Debits	49,023	85,215	
Total Assets and Other Debits	8,903,255	7,488,707	

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)	1,486,450	1,486,450	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,942,688	4,847,468	23
Total Proprietary Capital	7,429,138	6,333,918	
LONG-TERM DEBT			
Bonds (221)	843,539	938,363	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	843,539	938,363	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	81,779	13,153	28
Payables to Municipality (233)	5,398	11,844	29
Customer Deposits (235)			30
Taxes Accrued (236)	125,181	100,560	31
Interest Accrued (237)	8,779	9,947	32
Other Current and Accrued Liabilities (238)	63,697	80,922	33
Total Current and Accrued Liabilities	284,834	216,426	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	345,744	0	36
Total Deferred Credits	345,744	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,903,255	7,488,707	

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	7,590,154	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,672,561	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,245,216	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	8,917,777	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)	1,119,656	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	444,120	0	0	0	13
Total Accumulated Provision	1,563,776	0	0	0	
Net Utility Plant	7,354,001	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)	1,384,398				1,384,398	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	96,936				96,936	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,580				13,580	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	110,516	0	0	0	110,516	16
Debits during year						17
Book cost of plant retired	11,317				11,317	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	363,941				363,941	21
					0	22
					0	23
					0	24
Total debits	375,258	0	0	0	375,258	25
Balance end of year (110.1)	1,119,656	0	0	0	1,119,656	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	404,325				404,325	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	50,738				50,738	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	50,738	0	0	0	50,738	16
Debits during year						17
Book cost of plant retired	10,943				10,943	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	10,943	0	0	0	10,943	25
Balance end of year (110.1)	444,120	0	0	0	444,120	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
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	15,190	17,535 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	15,190	17,535

**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)				
1988 MRB	320	428	960	1
2001 GO NOTE	510	428	3,318	2
2002 GO NOTE	178	428	1,338	3
2003 REVENUE BOND	1,071	428	9,295	4
Total			14,911	
Unamortized premium on debt (251)				
NONE				5
Total			0	

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	1,486,450	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,486,450</u></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)	
1996A GO BONDS	08/15/1996	10/15/2015	4.65%	70,833	1
1997C REVENUE BONDS	12/15/1997	05/15/2008	4.60%	217,053	2
2001 GO NOTE	07/02/2001	04/01/2011	4.15%	188,225	3
2002 GO BONDS	07/01/2002	04/01/2012	4.80%	87,428	4
2003 REVENUE BOND	09/03/2003	05/01/2023	4.18%	280,000	5
Total Bonds (Account 221):				843,539	

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)
------------------------------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	100,560	1
Accruals:		
Charged water department expense	134,880	2
Charged electric department expense		3
Charged sewer department expense	3,384	4
Other (explain):		
NONE		5
Total Accruals and other credits	138,264	
Taxes paid during year:		
County, state and local taxes	100,560	6
Social Security taxes	12,087	7
PSC Remainder Assessment	996	8
Other (explain):		
NONE		9
Total payments and other debits	113,643	
Balance end of year	125,181	

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)					
2003 REVENUE BOND	3,618	13,935	14,510	3,043	1
1997C REVENUE BOND	1,951	11,292	11,674	1,569	2
1996A GO BONDS	995	3,926	3,992	929	3
2001 GO NOTE	2,512	9,884	9,967	2,429	4
2002 GO BONDS	871	3,432	3,494	809	5
Subtotal	9,947	42,469	43,637	8,779	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	9,947	42,469	43,637	8,779	

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):		
ADVANCE TO ELECTRIC UTILITY	144,231	1
Total (Acct. 123):	144,231	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE ACCOUNT	55,400	3
WATER TOWER SAVINGS ACCOUNT	208,771	4
Total (Acct. 125):	264,171	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	110,454	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	110,454	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE	388	12
Total (Acct. 143):	388	
Receivables from Municipality (145):		
DUE FROM TAX AGENCY FUND - DELINQUENT ITEMS ON TAX ROLL	1,642	13
Total (Acct. 145):	1,642	
Prepayments (165):		
PREPAID ITEMS	4,474	14
Total (Acct. 165):	4,474	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
AMORTIZED PORTION OF WATER TOWER PAINTING	34,112	16
Total (Acct. 183):	34,112	
Payables to Municipality (233):		
DUE TO GENERAL FUND OPERATING ITEMS	5,398	17
Total (Acct. 233):	5,398	
Other Deferred Credits (253):		
Regulatory Liability	345,744	18
NONE		19
Total (Acct. 253):	345,744	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,491,833	0	0	0	4,491,833	1
Materials and Supplies	16,362	0	0	0	16,362	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,252,027	0	0	0	1,252,027	4
Customer Advances for Construction					0	5
Regulatory Liability	172,872	0	0	0	172,872	6
					0	7
Average Net Rate Base	3,083,296	0	0	0	3,083,296	
Net Operating Income	123,037	0	0	0	123,037	8
Net Operating Income as a percent of Average Net Rate Base	3.99%	N/A	N/A	N/A	3.99%	

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	363,941	0	0	0	363,941	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	18,197				18,197	4
Other (specify):						
NONE					0	5
Balance End of Year	345,744	0	0	0	345,744	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Account 434 Miscellaneous Credits to Surplus: A prior period adjustment was made for financial statement purposes to appropriately account for unbilled revenue at year end. For the 2003 PSC Annual report (and financial statements) the utility included the end of December 2003 billing as accounts receivable and revenue. Meters for this December 2003 billing were read throughout December, starting with December 1st. As a result, a significant amount of December usage was not recorded in the correct year. A prior period adjustment was made in 2004 to include December usage which was billed in January 2004 into 2003 retained earnings.

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

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

The utility is amortizing water tower painting with PSC authorization dated 4/1/2003.

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.

The payables to the general fund include miscellaneous operating expense paid by the general fund that is to be reimbursed.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of New Richmond
New Richmond, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the New Richmond Water Utility, an enterprise fund of the City of New Richmond, as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2004 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
March 24, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	766,293	762,302	1
Total Sales of Water	766,293	762,302	
Other Operating Revenues			
Forfeited Discounts (470)	1,861	1,863	2
Miscellaneous Service Revenues (471)	8,429	6,160	3
Rents from Water Property (472)	22,880	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	19,677	48,133	6
Total Other Operating Revenues	52,847	56,156	
Total Operating Revenues	819,140	818,458	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	53,160	55,630	8
Water Treatment Expenses (630-635)	17,669	16,854	9
Transmission and Distribution Expenses (640-655)	152,216	148,535	10
Customer Accounts Expenses (901-904)	30,969	26,163	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	208,193	199,420	13
Total Operation and Maintenance Expenses	462,207	446,602	
Other Operating Expenses			
Depreciation Expense (403)	96,936	89,720	14
Amortization Expense (404-407)	2,079	1,354	15
Taxes (408)	134,881	120,637	16
Total Other Operating Expenses	233,896	211,711	
Total Operating Expenses	696,103	658,313	
NET OPERATING INCOME	123,037	160,145	

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	61	145	1
Commercial	2	1,656	3,884	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	1,717	4,029	
Metered Sales to General Customers (461)				
Residential	2,650	123,119	315,606	4
Commercial	287	58,897	101,567	5
Industrial	23	92,854	89,185	6
Total Metered Sales to General Customers (461)	2,960	274,870	506,358	
Private Fire Protection Service (462)	30		12,600	7
Public Fire Protection Service (463)	1		206,254	8
Other Sales to Public Authorities (464)	32	22,093	33,252	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	3,277	3,800	12
Total Sales of Water	3,029	301,957	766,293	

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)	206,254	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)	206,254	
Forfeited Discounts (470):		
Customer late payment charges	1,861	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,861	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REVENUES - PRIMARILY TURN ON CHARGES	8,429	7
Total Miscellaneous Service Revenues (471)	8,429	
Rents from Water Property (472):		
RENTAL OF WATER PROPERTY	22,880	8
Total Rents from Water Property (472)	22,880	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	14,829	10
Other (specify):		
ANTENNA RENTAL CHARGES	4,848	11
Total Other Water Revenues (474)	19,677	

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)	1,828	1,280	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	33,014	30,778	7
Operation Supplies and Expenses (623)	1,385	877	8
Maintenance of Pumping Plant (625)	16,933	22,695	9
Total Pumping Expenses	53,160	55,630	
WATER TREATMENT EXPENSES			
Operation Labor (630)	7,566	7,906	10
Chemicals (631)	10,103	8,948	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	17,669	16,854	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	39,669	34,300	14
Operation Supplies and Expenses (641)	6,473	6,700	15
Maintenance of Distribution Reservoirs and Standpipes (650)	41,802	39,027	16
Maintenance of Mains (651)	20,206	12,598	17
Maintenance of Services (652)	26,351	24,128	18
Maintenance of Meters (653)	8,340	20,577	19
Maintenance of Hydrants (654)	9,375	11,205	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	152,216	148,535	

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)	5,219	6,117	22
Accounting and Collecting Labor (902)	25,726	19,850	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)	24	196	25
Total Customer Accounts Expenses	30,969	26,163	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	20,009	19,618	27
Office Supplies and Expenses (921)	8,014	6,141	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	24,475	28,446	30
Property Insurance (924)	12,713	10,399	31
Injuries and Damages (925)	7,254	4,258	32
Employee Pensions and Benefits (926)	99,848	103,986	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	10,750	10,553	35
Transportation Expenses (933)	11,118	8,606	36
Maintenance of General Plant (935)	14,012	7,413	37
Total Administrative and General Expenses	208,193	199,420	
Total Operation and Maintenance Expenses	462,207	446,602	

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		125,181	107,594	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,384	2,919	2
Net property tax equivalent		121,797	104,675	
Social Security		12,088	15,102	3
PSC Remainder Assessment		996	860	4
Other (specify): NONE			0	5
Total tax expense		134,881	120,637	

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			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209700				3
County tax rate	mills		3.211500				4
Local tax rate	mills		8.429100				5
School tax rate	mills		8.588600				6
Voc. school tax rate	mills		1.103300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.542200				10
Less: state credit	mills		1.012100				11
Net tax rate	mills		20.530100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.429100				14
Combined School Tax Rate	mills		9.691900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.121000				17
Total Tax Rate	mills		21.542200				18
Ratio of Local and School Tax to Total	dec.		0.841186				19
Total tax net of state credit	mills		20.530100				20
Net Local and School Tax Rate	mills		17.269636				21
Utility Plant, Jan. 1	\$	7,590,154	7,590,154				22
Materials & Supplies	\$	17,535	17,535				23
Subtotal	\$	7,607,689	7,607,689				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,607,689	7,607,689				26
Assessment Ratio	dec.		0.952800				27
Assessed Value	\$	7,248,606	7,248,606				28
Net Local & School Rate	mills		17.269636				29
Tax Equiv. Computed for Current Year	\$	125,181	125,181				30
Tax Equivalent per 1994 PSC Report	\$	98,480					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	125,181					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)	2,025		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)	168,602		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	170,627	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	137,639		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	89,046		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	92,026		20
Total Pumping Plant	318,711	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,430		23
Total Water Treatment Plant	7,430	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)			2,025	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)			168,602	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	170,627	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			137,639	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			89,046	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			92,026	20
Total Pumping Plant	0	0	318,711	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,430	23
Total Water Treatment Plant	0	0	7,430	

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)	200		24
Structures and Improvements (341)	70		25
Distribution Reservoirs and Standpipes (342)	433,604		26
Transmission and Distribution Mains (343)	1,965,957	170,650	27
Fire Mains (344)	0		28
Services (345)	377,219	56,402	29
Meters (346)	411,309	84,501	30
Hydrants (348)	366,514	21,789	31
Other Transmission and Distribution Plant (349)	327		32
Total Transmission and Distribution Plant	3,555,200	333,342	
GENERAL PLANT			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	93,001		34
Office Furniture and Equipment (391)	23,020	221	35
Computer Equipment (391.1)	13,352	2,251	36
Transportation Equipment (392)	73,678	21,273	37
Stores Equipment (393)	339		38
Tools, Shop and Garage Equipment (394)	22,664	144	39
Laboratory Equipment (395)	585		40
Power Operated Equipment (396)	9,474	15,541	41
Communication Equipment (397)	6,350		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	16,475		44
Other Tangible Property (399)	0		45
Total General Plant	259,138	39,430	
Total utility plant in service directly assignable	4,311,106	372,772	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,311,106	372,772	

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)			200 24
Structures and Improvements (341)			70 25
Distribution Reservoirs and Standpipes (342)			433,604 26
Transmission and Distribution Mains (343)	6,323		2,130,284 27
Fire Mains (344)			0 28
Services (345)	1,151		432,470 29
Meters (346)	1,807		494,003 30
Hydrants (348)	2,036		386,267 31
Other Transmission and Distribution Plant (349)			327 32
Total Transmission and Distribution Plant	11,317	0	3,877,225
GENERAL PLANT			
Land and Land Rights (389)			200 33
Structures and Improvements (390)			93,001 34
Office Furniture and Equipment (391)			23,241 35
Computer Equipment (391.1)			15,603 36
Transportation Equipment (392)			94,951 37
Stores Equipment (393)			339 38
Tools, Shop and Garage Equipment (394)			22,808 39
Laboratory Equipment (395)			585 40
Power Operated Equipment (396)			25,015 41
Communication Equipment (397)			6,350 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			16,475 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	298,568
Total utility plant in service directly assignable	11,317	0	4,672,561
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	11,317	0	4,672,561

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,416,536	658,813	27
Fire Mains (344)	0		28
Services (345)	600,676	245,113	29
Meters (346)	0		30
Hydrants (348)	258,631	76,390	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,275,843	980,316	
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	3,275,843	980,316	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,275,843	980,316	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	7,728		3,067,621 27
Fire Mains (344)			0 28
Services (345)	1,800		843,989 29
Meters (346)			0 30
Hydrants (348)	1,415		333,606 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	10,943	0	4,245,216
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	10,943	0	4,245,216
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	10,943	0	4,245,216

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			26,424	26,424	1
February			26,811	26,811	2
March			25,052	25,052	3
April			24,830	24,830	4
May			27,276	27,276	5
June			31,077	31,077	6
July			44,521	44,521	7
August			55,548	55,548	8
September			56,790	56,790	9
October			49,568	49,568	10
November			30,972	30,972	11
December			25,049	25,049	12
Total annual pumpage	0	0	423,918	423,918	
Less: Water sold				301,957	13
Volume pumped but not sold				121,961	14
Volume sold as a percent of volume pumped				71%	15
Volume used for water production, water quality and system maintenance				25,008	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				466	18
Total volume not sold but accounted for				25,474	19
Volume pumped but unaccounted for				96,487	20
Percent of water lost				23%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,273	23
Date of maximum: 8/15/2004					24
Cause of maximum:					25
Canning company operations					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				555	26
Date of minimum: 1/26/2004					27
Total KWH used for pumping for the year				353,906	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - EAST FIRST	2	800	16	936,000	Yes	1
WELL - NORTH FIRST	3	802	16	1,390,000	Yes	2
WELL - WEST FIFTH	4	362	16	984,000	Yes	3
WELL - 11TH & BILMAR	5	352	16	1,610,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 2	WELL # 3	WELL # 4	1
Location	EAST FIRST STREET	NORTH FIRST STREET	WEST 5TH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	G.E.	LAYNE	LAYNE	5
Year Installed	2003	1945	1962	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	800	670	8
Pump Motor or Standby Engine Mfr	US	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	2002	1945	1962	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 5			14
Location	AST 11TH STREET & BILMAR			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1988			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,100			21
Pump Motor or Standby Engine Mfr	US MOTOR			22 23
Year Installed	1988			24
Type	ELECTRIC			25
Horsepower	60			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	TOWER # 1	TOWER # 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1964	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	131	131	6
Total capacity in gallons (actual)	300,000	250,000	7
WATER TREATMENT PLANT			8
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)?	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	1.000	1,925	0	0	0	1,925	1
M	D	1.250	0	0	0	0	0	2
M	D	1.500	160	0	0	0	160	3
M	D	2.000	3,688	0	0	0	3,688	4
M	D	4.000	6,221	114	0	0	6,335	5
A	D	6.000	3,558	0	0	0	3,558	6
M	D	6.000	105,765	4,607	2,810	0	107,562	7
P	D	6.000	0	650			650	8
M	D	8.000	95,115	13,817	0	0	108,932	9
M	D	10.000	19,926	0	0	0	19,926	10
M	D	12.000	38,757	6,980	0	0	45,737	11
P	D	12.000	1,993	0	0	0	1,993	12
M	S	16.000	3,391	102	0	0	3,493	13
Total Within Municipality			280,499	26,270	2,810	0	303,959	
M	D	8.000	600	0	0	0	600	14
M	D	12.000	5,600	0	0	0	5,600	15
Total Outside of Municipality			6,200	0	0	0	6,200	
Total Utility			286,699	26,270	2,810	0	310,159	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,613	0	59	0	1,554	20	1
M	1.000	1,271	343	0	0	1,614	837	2
M	1.250	26	0	0	0	26		3
M	1.500	85	2	0	0	87	4	4
M	2.000	51	0	0	0	51	14	5
M	3.000	6	0	0	0	6		6
M	4.000	11	2	0	0	13	9	7
M	6.000	38	1	0	0	39	35	8
M	8.000	2	25	0	0	27	25	9
Total Utility		3,103	373	59	0	3,417	944	

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	2,682	342	61	21	2,984	190	1
1.000	82	7	0	11	100	4	2
1.250	11	0	0	0	11	0	3
1.500	29	0	3	9	35	3	4
2.000	31	4	0	(4)	31	2	5
3.000	12	2	1	1	14	1	6
4.000	2	0	0	1	3	0	7
6.000	2	0	0	0	2	0	8
8.000	2	0	0	(2)	0	0	9
Total:	2,853	355	65	37	3,180	200	

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	2,676	197	11	10	1	89	2,984	1
1.000	8	69	7	9	1	6	100	2
1.250	0	9	0	2	0	0	11	3
1.500	0	27	2	3	0	3	35	4
2.000	0	24	1	4	1	1	31	5
3.000	0	2	3	8	0	1	14	6
4.000	0	1	0	2	0	0	3	7
6.000	0	0	2	0	0	0	2	8
8.000	0	0	0	0	0	0	0	9
Total:	2,684	329	26	38	3	100	3,180	

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	6				6	1
Within Municipality	545	52	8		589	2
Total Fire Hydrants	551	52	8	0	595	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	595
Number of distribution system valves end of year:	1,140
Number of distribution valves operated during year:	687

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.

Done

Water Operation & Maintenance Expenses (Page W-05)

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

Maintenance of General Plant increased in 2004; account varies based on needs throughout the year. There were no significant projects in 2004.

Accounting and Collecting Labor increased from last year due to the utility hiring a half time position to help with billing, etc.

Maintenance of Pumping Plant decreased slightly in 2004. No major maintenance projects done in 2004.

Maintenance of Meters decreased in 2004 due to less maintenance of meters being needed in 2004.

Maintenance of Mains increased in 2004; account varies throughout the year based on needs. There were no significant projects in 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.

\$658,813 of mains were contributed by developers. The remaining \$170,650 was financed by the utility.

Water Services (Page W-18)

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

Water services added were financed as follows: \$56,402 by the utility and \$245,113 by developers.

Meters (Page W-19)

Explain all reported adjustments.

Adjustments are to correct schedule to match utility records.

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.
