



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: PARK FALLS MUNICIPAL WATER WORKS

Principal Office: 400 4TH AVENUE SOUTH  
P.O. BOX 146  
PARK FALLS, WI 54552

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:** PARK FALLS MUNICIPAL WATER WORKS

**Utility Address:** 400 4TH AVENUE SOUTH

P.O. BOX 146

PARK FALLS, WI 54552

**When was utility organized?** 8/10/1940

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR NEIL DAVID HAGMANN

**Title:** CITY CLERK-TREASURER

**Office Address:**

400 4TH AVENUE SOUTH

P.O. BOX 146

PARK FALLS, WI 54552

**Telephone:** (715) 762 - 2436 EXT 222

**Fax Number:** (715) 762 - 2437

**E-mail Address:** pfclerk@pctcnet.net

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** DANIEL RACETTE

**Title:** CHAIRMAN - BOARD OF PUBLIC WORKS

**Office Address:**

470 3RD AVENUE SOUTH

PARK FALLS, WI 54552

**Telephone:** (715) 762 - 2117

**Fax Number:**

**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:** LYNN LUTZ

**Title:** CPA

**Office Address:** LUTZ & BOHL  
P.O. BOX 525  
PARK FALLS, WI 54552

**Telephone:** (715) 762 - 4909

**Fax Number:** (715) 762 - 3359

**E-mail Address:** lynnlyutz@pctcnet.net

**Date of most recent audit report:** 6/17/2004

**Period covered by most recent audit:** 1-1-03 TO 12-31-03

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

**Name:** DENNIS WILLIAM WARTGOW

**Title:** STREET & WATER SUPERINTENDENT

**Office Address:** JOSEPH EVE & COMPANY  
P.O. BOX 146  
PARK FALLS, WI 54552

**Telephone:** (715) 762 - 3836

**Fax Number:** (715) 762 - 2437

**E-mail Address:** wart@pctcnet.net

**Name of utility commission/committee:** BOARD OF PUBLIC WORKS

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

- MR JOHN GERLACH, MEMBER
- MR DANIEL RACETTE, MEMBER
- MR DAVID ROSE, MEMBER
- MR RICHARD SHARP, MEMBER
- MR EUGENE A. SCHNEIDER, 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:** [REDACTED]

**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

NONE

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	805,618	835,227	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	379,034	391,227	2
Depreciation Expense (403)	126,246	139,271	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	52,994	49,851	5
<b>Total Operating Expenses</b>	<b>558,274</b>	<b>580,349</b>	
<b>Net Operating Income</b>	<b>247,344</b>	<b>254,878</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>247,344</b>	<b>254,878</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	283	103	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,320	4,408	10
Miscellaneous Nonoperating Income (421)	0	600	11
<b>Total Other Income</b>	<b>4,603</b>	<b>5,111</b>	
<b>Total Income</b>	<b>251,947</b>	<b>259,989</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(6,144)	0	12
Other Income Deductions (426)	5,745	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>(399)</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>252,346</b>	<b>259,989</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	162,937	164,625	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)	8,803	11,808	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>171,740</b>	<b>176,433</b>	
<b>Net Income</b>	<b>80,606</b>	<b>83,556</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,272,853	708,511	20
Balance Transferred from Income (433)	80,606	83,556	21
Miscellaneous Credits to Surplus (434)	357,914	480,786	22
Miscellaneous Debits to Surplus--Debit (435)	486,531	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,224,842</b>	<b>1,272,853</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	805,618		805,618	1
<b>Total (Acct. 400):</b>	<b>805,618</b>	<b>0</b>	<b>805,618</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	379,034		379,034	2
<b>Total (Acct. 401-402):</b>	<b>379,034</b>	<b>0</b>	<b>379,034</b>	
<b>Depreciation Expense (403):</b>				
Derived	126,246		126,246	3
<b>Total (Acct. 403):</b>	<b>126,246</b>	<b>0</b>	<b>126,246</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	52,994		52,994	5
<b>Total (Acct. 408):</b>	<b>52,994</b>	<b>0</b>	<b>52,994</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>247,344</b>	<b>0</b>	<b>247,344</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	283		283	8
<b>Total (Acct. 415-416):</b>	<b>283</b>	<b>0</b>	<b>283</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
NONE	4,320	0	4,320 11
<b>Total (Acct. 419):</b>	<b>4,320</b>	<b>0</b>	<b>4,320</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>4,603</b>	<b>0</b>	<b>4,603</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(6,144)		(6,144) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(6,144)</b>	<b>0</b>	<b>(6,144)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		5,745	5,745 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>5,745</b>	<b>5,745</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(6,144)</b>	<b>5,745</b>	<b>(399)</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	162,937		162,937 18
<b>Total (Acct. 427):</b>	<b>162,937</b>	<b>0</b>	<b>162,937</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	8,803		8,803 21
<b>Total (Acct. 430):</b>	<b>8,803</b>	<b>0</b>	<b>8,803</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>171,740</b>	<b>0</b>	<b>171,740</b>
<b>NET INCOME:</b>	<b>86,351</b>	<b>(5,745)</b>	<b>80,606</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,272,253	600	1,272,853 24
<b>Total (Acct. 216):</b>	<b>1,272,253</b>	<b>600</b>	<b>1,272,853</b>
<b>Balance Transferred from Income (433):</b>			
Derived	86,351	(5,745)	80,606 25
<b>Total (Acct. 433):</b>	<b>86,351</b>	<b>(5,745)</b>	<b>80,606</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	5,745	352,169	357,914 26
<b>Total (Acct. 434):</b>	<b>5,745</b>	<b>352,169</b>	<b>357,914</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	480,786	5,745	486,531 27
<b>Total (Acct. 435)--Debit:</b>	<b>480,786</b>	<b>5,745</b>	<b>486,531</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>883,563</b>	<b>341,279</b>	<b>1,224,842</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	5,649				5,649	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	5,366				5,366	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>5,366</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,366</b>	
<b>Net income (or loss)</b>	<b>283</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>283</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	805,618	0	0	0	<b>805,618</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>805,618</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>805,618</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	126,580		126,580	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>126,580</b>	<b>0</b>	<b>126,580</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	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)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,171,921	6,095,411	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,811,020	1,682,718	2
<b>Net Utility Plant</b>	<b>4,360,901</b>	<b>4,412,693</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	217,733	213,418	7
<b>Total Other Property and Investments</b>	<b>217,733</b>	<b>213,418</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	179,314	87,946	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	171,315	225,643	11
Other Accounts Receivable (143)	77	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	37,825	45,803	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>388,531</b>	<b>359,392</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>4,967,165</b>	<b>4,985,503</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	431,344	431,344	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,224,842	1,272,853	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,656,186</b>	<b>1,704,197</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,018,100	3,056,700	<b>24</b>
Advances from Municipality (223)	108,428	158,238	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,126,528</b>	<b>3,214,938</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	13,278	11,601	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	54,445	54,767	<b>32</b>
Other Current and Accrued Liabilities (238)		0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>67,723</b>	<b>66,368</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	116,728	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>116,728</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>4,967,165</b>	<b>4,985,503</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	6,095,411	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,691,135	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	480,786	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
<b>Total Utility Plant</b>	<b>6,171,921</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,676,658	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	134,362	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,811,020</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,360,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 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)	
<b>Balance first of year (110.1)</b>	1,682,718				<b>1,682,718</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	126,246				<b>126,246</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,931				<b>2,931</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>129,177</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>129,177</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	12,365				<b>12,365</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	122,872				<b>122,872</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>135,237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>135,237</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,676,658</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,676,658</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

## 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)	
<b>Balance first of year (110.1)</b>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	5,745				5,745	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
est. depr. on cont. plant 1/1/03	122,872				122,872	12
To correct acc. depr. expense	5,745				5,745	13
					0	14
					0	15
<b>Total credits</b>	<b>134,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>134,362</b>	<b>16</b>
<b>Debits during year</b>						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
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>134,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>134,362</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	37,825	45,803 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>37,825</u>	<u>45,803</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<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	431,344	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>431,344</u></b>	

**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)	
FmHA WATER SYSTEM REVENUE BONDS	03/01/1994	03/01/2034	5.38%	3,018,100	1
<b>Total Bonds (Account 221):</b>				<b>3,018,100</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
STATE TRUST FUND LOAN	12/30/1996	03/15/2006	5.75%	108,428	1
<b>Total for Account 223</b>				<b>108,428</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	52,994	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>52,994</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	42,327	6
Social Security taxes	9,683	7
PSC Remainder Assessment	984	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>52,994</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
FMHA	54,767	162,937	163,259	54,445	1
<b>Subtotal</b>	<b>54,767</b>	<b>162,937</b>	<b>163,259</b>	<b>54,445</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOAN	0	8,803	8,803	0	2
<b>Subtotal</b>	<b>0</b>	<b>8,803</b>	<b>8,803</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>54,767</b>	<b>171,740</b>	<b>172,062</b>	<b>54,445</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
DEPRECIATION RESERVE FUND	217,733	3
<b>Total (Acct. 125):</b>	<b>217,733</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	171,315	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>171,315</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	77	10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>77</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
NONE		16
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	116,728	17
NONE		18
<b>Total (Acct. 253):</b>	<b>116,728</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	5,893,273	0	0	0	5,893,273	1
Materials and Supplies	41,814	0	0	0	41,814	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,679,688	0	0	0	1,679,688	4
Customer Advances for Construction					0	5
Regulatory Liability	58,364	0	0	0	58,364	6
					0	7
<b>Average Net Rate Base</b>	<b>4,197,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,197,035</b>	
Net Operating Income	247,344	0	0	0	247,344	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.89%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.89%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	122,872	0	0	0	122,872	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	6,144				6,144	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>116,728</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116,728</b>	

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## FINANCIAL SECTION FOOTNOTES

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**Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P  
If Amortization is not comparable to a 20-year period, please explain.**

Adjusting entry was made at in 2004 AR that actually should have been made  
in 2003 AR. Annual amortization is \$6,144.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	800,907	830,018	1
<b>Total Sales of Water</b>	<b>800,907</b>	<b>830,018</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,875	1,553	2
Miscellaneous Service Revenues (471)	286	1,056	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,550	2,600	6
<b>Total Other Operating Revenues</b>	<b>4,711</b>	<b>5,209</b>	
<b>Total Operating Revenues</b>	<b>805,618</b>	<b>835,227</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	26,672	27,850	7
Pumping Expenses (620-625)	133,179	144,938	8
Water Treatment Expenses (630-635)	52,881	58,509	9
Transmission and Distribution Expenses (640-655)	72,989	64,876	10
Customer Accounts Expenses (901-904)	26,687	35,626	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	66,626	59,428	13
<b>Total Operation and Maintenance Expenses</b>	<b>379,034</b>	<b>391,227</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	126,246	139,271	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	52,994	49,851	16
<b>Total Other Operating Expenses</b>	<b>179,240</b>	<b>189,122</b>	
<b>Total Operating Expenses</b>	<b>558,274</b>	<b>580,349</b>	
<b>NET OPERATING INCOME</b>	<b>247,344</b>	<b>254,878</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,094	53,811	209,655	4
Commercial	164	36,322	98,498	5
Industrial	26	144,514	306,970	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,284</b>	<b>234,647</b>	<b>615,123</b>	
Private Fire Protection Service (462)	10		6,119	7
Public Fire Protection Service (463)	1		151,346	8
Other Sales to Public Authorities (464)	26	16,163	28,319	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,321</b>	<b>250,810</b>	<b>800,907</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	151,346	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>151,346</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,875	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,875</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECT CHARGES	286	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>286</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,550	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>2,550</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	16,078	15,011	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	4,524	6,716	3
Maintenance of Water Source Plant (605)	6,070	6,123	4
<b>Total Source of Supply Expenses</b>	<b>26,672</b>	<b>27,850</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	16,078	15,003	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	35,740	37,743	7
Operation Supplies and Expenses (623)	6,079	6,716	8
Maintenance of Pumping Plant (625)	75,282	85,476	9
<b>Total Pumping Expenses</b>	<b>133,179</b>	<b>144,938</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	16,078	14,995	10
Chemicals (631)	24,595	29,866	11
Operation Supplies and Expenses (632)	6,080	6,716	12
Maintenance of Water Treatment Plant (635)	6,128	6,932	13
<b>Total Water Treatment Expenses</b>	<b>52,881</b>	<b>58,509</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	16,066	13,602	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	8,903	750	16
Maintenance of Mains (651)	9,229	9,149	17
Maintenance of Services (652)	13,622	15,571	18
Maintenance of Meters (653)	15,084	19,982	19
Maintenance of Hydrants (654)	6,059	1,328	20
Maintenance of Other Plant (655)	4,026	4,494	21
<b>Total Transmission and Distribution Expenses</b>	<b>72,989</b>	<b>64,876</b>	

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,873	1,754	22
Accounting and Collecting Labor (902)	23,028	21,453	23
Supplies and Expenses (903)	1,786	12,419	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>26,687</b>	<b>35,626</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	2,591	2,348	27
Office Supplies and Expenses (921)		0	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	10,022	1,878	30
Property Insurance (924)	9,045	9,045	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	38,174	38,324	33
Regulatory Commission Expenses (928)		65	34
Miscellaneous General Expenses (930)	1,794	2,768	35
Transportation Expenses (933)	5,000	5,000	36
Maintenance of General Plant (935)		0	37
<b>Total Administrative and General Expenses</b>	<b>66,626</b>	<b>59,428</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>379,034</b>	<b>391,227</b>	

### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		43,587	42,634	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,118	2,910	2
<b>Net property tax equivalent</b>		<b>42,469</b>	<b>39,724</b>	
Social Security		9,541	9,192	3
PSC Remainder Assessment		984	935	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>52,994</b>	<b>49,851</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	1
County name			Price				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.216800				3
County tax rate	mills		5.978070				4
Local tax rate	mills		9.346269				5
School tax rate	mills		8.374117				6
Voc. school tax rate	mills		2.099255				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.014511</b>				<b>10</b>
Less: state credit	mills		0.900081				11
<b>Net tax rate</b>	mills		<b>25.114430</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.346269</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.473372</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.819641</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.014511</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.761869</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.114430</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.133897</b>				<b>21</b>
Utility Plant, Jan. 1	\$	6,095,411	6,095,411				22
Materials & Supplies	\$	45,803	45,803				23
<b>Subtotal</b>	\$	<b>6,141,214</b>	<b>6,141,214</b>				<b>24</b>
Less: Plant Outside Limits	\$	3,672,398	3,672,398				25
<b>Taxable Assets</b>	\$	<b>2,468,816</b>	<b>2,468,816</b>				<b>26</b>
Assessment Ratio	dec.		0.922700				27
<b>Assessed Value</b>	\$	<b>2,277,977</b>	<b>2,277,977</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.133897</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>43,587</b>	<b>43,587</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	41,994					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>43,587</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	34,266		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)	830,509		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>864,775</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	353,288		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	326,579		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>679,867</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	504,393		22
Water Treatment Equipment (332)	771,217		23
<b>Total Water Treatment Plant</b>	<b>1,275,610</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			34,266	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)			830,509	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>864,775</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			353,288	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			326,579	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>679,867</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			504,393	22
Water Treatment Equipment (332)			771,217	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,275,610</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	17,111		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	603,408		26
Transmission and Distribution Mains (343)	1,978,862	71,194	27
Fire Mains (344)	0		28
Services (345)	191,258		29
Meters (346)	116,246	949	30
Hydrants (348)	136,424		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,043,309</b>	<b>72,143</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	15,019		34
Office Furniture and Equipment (391)	8,124		35
Computer Equipment (391.1)	11,210		36
Transportation Equipment (392)	18,366	16,732	37
Stores Equipment (393)	10,010		38
Tools, Shop and Garage Equipment (394)	1,691		39
Laboratory Equipment (395)	2,238		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	73,748		43
Miscellaneous Equipment (398)	91,444		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>231,850</b>	<b>16,732</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,095,411</b>	<b>88,875</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,095,411</b>	<b>88,875</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			17,111 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			603,408 26
Transmission and Distribution Mains (343)		(360,590)	1,689,466 27
Fire Mains (344)			0 28
Services (345)		(96,157)	95,101 29
Meters (346)	368		116,827 30
Hydrants (348)		(24,039)	112,385 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>368</b>	<b>(480,786)</b>	<b>2,634,298</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			15,019 34
Office Furniture and Equipment (391)			8,124 35
Computer Equipment (391.1)			11,210 36
Transportation Equipment (392)	11,997		23,101 37
Stores Equipment (393)			10,010 38
Tools, Shop and Garage Equipment (394)			1,691 39
Laboratory Equipment (395)			2,238 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			73,748 43
Miscellaneous Equipment (398)			91,444 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>11,997</b>	<b>0</b>	<b>236,585</b>
<b>Total utility plant in service directly assignable</b>	<b>12,365</b>	<b>(480,786)</b>	<b>5,691,135</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>12,365</b>	<b>(480,786)</b>	<b>5,691,135</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>		
Land and Land Rights (340)	0	24
Structures and Improvements (341)	0	25
Distribution Reservoirs and Standpipes (342)	0	26
Transmission and Distribution Mains (343)	0	27
Fire Mains (344)	0	28
Services (345)	0	29
Meters (346)	0	30
Hydrants (348)	0	31
Other Transmission and Distribution Plant (349)	0	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)	0	33
Structures and Improvements (390)	0	34
Office Furniture and Equipment (391)	0	35
Computer Equipment (391.1)	0	36
Transportation Equipment (392)	0	37
Stores Equipment (393)	0	38
Tools, Shop and Garage Equipment (394)	0	39
Laboratory Equipment (395)	0	40
Power Operated Equipment (396)	0	41
Communication Equipment (397)	0	42
SCADA Equipment (397.1)	0	43
Miscellaneous Equipment (398)	0	44
Other Tangible Property (399)	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Water Department	0	46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		360,590	360,590 27
Fire Mains (344)			0 28
Services (345)		96,157	96,157 29
Meters (346)			0 30
Hydrants (348)		24,039	24,039 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>480,786</b>	<b>480,786</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>480,786</b>	<b>480,786</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>480,786</b>	<b>480,786</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			19,340	<b>19,340</b>	1
February			20,480	<b>20,480</b>	2
March			21,700	<b>21,700</b>	3
April			20,780	<b>20,780</b>	4
May			22,310	<b>22,310</b>	5
June			23,100	<b>23,100</b>	6
July			33,260	<b>33,260</b>	7
August			29,740	<b>29,740</b>	8
September			23,560	<b>23,560</b>	9
October			21,120	<b>21,120</b>	10
November			22,580	<b>22,580</b>	11
December			23,650	<b>23,650</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>281,620</b>	<b>281,620</b>	
Less: Water sold				250,810	13
Volume pumped but not sold				<b>30,810</b>	14
Volume sold as a percent of volume pumped				<b>89%</b>	15
Volume used for water production, water quality and system maintenance				11,100	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>11,100</b>	19
Volume pumped but unaccounted for				<b>19,710</b>	20
Percent of water lost				<b>7%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,510	24
Date of maximum: 8/7/2004					25
Cause of maximum:					26
High Demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				450	27
Date of minimum: 1/16/2004					28
Total KWH used for pumping for the year				1,031,300	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL	#4	86	24	518,000	Yes	<b>1</b>
WELL	#5	101	24	1,065,000	Yes	<b>2</b>
WELL	#6	104	24	576,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	WELL #4	WELL #5	WELL #5	2
Purpose	P	P	P	3
Destination	T	T	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1993	1993	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	740	700	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1993	1993	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	20	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	WELL #5	WELL #6	WELL #6	15
Purpose	P	P	P	16
Destination	D	T	D	17
Pump Manufacturer	GOULDS	AMERICAN TURBINE	AMERICAN TURBINE	18
Year Installed	1993	1994	1994	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	740	440	460	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	22 23
Year Installed	1993	1994	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	15	40	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7	#8		1
Location	WELL #6	WELL #4 AND WELL #5		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	AMERICAN TURBINE	ONAN		5
Year Installed	1994	1993		6
Type	VERTICAL TURBINE	OTHER		7
Actual Capacity (gpm)	460	900		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	ONAN		10
Year Installed	1994	1993		11
Type	ELECTRIC	DIESEL		12
Horsepower	40	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTH TOWER	SOUTH TOWER	WEST TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1973	1994	1926	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	145	170	208	6
Total capacity in gallons (actual)	250,000	300,000	125,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760		1.5840	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	4.000	8,595	0	1,150	0	7,445	1
P	D	4.000	2,411	0	0	0	2,411	2
M	D	6.000	64,118	1,150	0	0	65,268	3
P	D	6.000	630	0	0	0	630	4
M	D	8.000	30,441	0	0	0	30,441	5
M	T	10.000	12,549	0	0	0	12,549	6
M	D	12.000	580	0	0	0	580	7
M	T	12.000	20,250	0	0	0	20,250	8
P	T	12.000	3,492	0	0	0	3,492	9
<b>Total Within Municipality</b>			<b>143,066</b>	<b>1,150</b>	<b>1,150</b>	<b>0</b>	<b>143,066</b>	
M	D	6.000	4,000	0	0	0	4,000	10
P	T	12.000	16,712	0	0	0	16,712	11
<b>Total Outside of Municipality</b>			<b>20,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,712</b>	
<b>Total Utility</b>			<b>163,778</b>	<b>1,150</b>	<b>1,150</b>	<b>0</b>	<b>163,778</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,264	0	0	2	1,266	30	1
L	0.750	19	0	0	(2)	17		2
M	1.250	3	0	0	0	3		3
M	1.500	9	0	0	0	9		4
M	2.000	31	0	0	0	31	1	5
M	3.000	4	0	0	0	4		6
M	4.000	2	0	0	0	2		7
<b>Total Utility</b>		<b>1,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,332</b>	<b>31</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,201	0	8	0	1,193	207	1
1.000	49	2	1	0	50	0	2
1.250	0	0	0	0	0	0	3
1.500	17	0	1	0	16	0	4
2.000	36	1	0	0	37	4	5
3.000	8	0	0	0	8	4	6
4.000	6	0	0	0	6	2	7
<b>Total:</b>	<b>1,317</b>	<b>3</b>	<b>10</b>	<b>0</b>	<b>1,310</b>	<b>217</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,029	110	17	9	0	28	1,193	1
1.000	8	26	7	5	0	4	50	2
1.250	0	0	0	0	0	0	0	3
1.500	0	9	0	4	0	3	16	4
2.000	0	19	3	10	0	5	37	5
3.000	0	3	2	0	0	3	8	6
4.000	0	0	2	0	0	4	6	7
<b>Total:</b>	<b>1,037</b>	<b>167</b>	<b>31</b>	<b>28</b>	<b>0</b>	<b>47</b>	<b>1,310</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	20				20	1
Within Municipality	167				167	2
<b>Total Fire Hydrants</b>	<b>187</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>187</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

## WATER OPERATING SECTION FOOTNOTES

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

#### General footnotes

Acct. (903) Last year the utility had a software upgrade that contributed to the cost. This expense was not incurred this year.

Acct. (650) Contracted maintenance was performed on the dist. reservoirs this year.

**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.**

Acct. (903) Last year the utility had a software upgrade that contributed to the cost. This expense was not incurred this year.

Acct. (650) Contracted maintenance was performed on the dist. reservoirs this year.

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

**If Adjustments for any account are nonzero, please explain.**

The adjustments in Acct's (348) (345) and (343) were entries made in the 2004 AR that should have been made in the 2003 AR. Because the 2003 AR had been filed the adjustments were made in the 2004 AR.

**If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.**

The adjustments in Acct's (348) (345) and (343) were entries made in the 2004 AR that should have been made in the 2003 AR. Because the 2003 AR had been filed the adjustments were made in the 2004 AR.

**If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.**

The adjustments in Acct's (348) (345) and (343) were entries made in the 2004 AR that should have been made in the 2003 AR. Because the 2003 AR had been filed the adjustments were made in the 2004 AR.

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

**If Adjustments for any account are nonzero, please explain.**

The adjustments in Acct's (348) (345) and (343) were entries made in the 2004 AR that should have been made in the 2003 AR. Because the 2003 AR had been filed the adjustments were made in the 2004 AR.

### 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.**

1,150' of 4" main was replaced with 1,150' of 6" main.

**If Mains Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.**

1,150' of 4" main was replaced with 1,150' of 6" main.

### 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.**

All station meters are being tested per Ss.