



3013 (02-02-05)

ANNUAL REPORT

OF

Name: EAU CLAIRE MUNICIPAL WATER UTILITY

Principal Office: 203 SOUTH FARWELL STREET
P.O. BOX 5089
EAU CLAIRE, WI 54702-5089

For the Year Ended: DECEMBER 31, 2005

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: EAU CLAIRE MUNICIPAL WATER UTILITY

Utility Address: 203 SOUTH FARWELL STREET

P.O. BOX 5089

EAU CLAIRE, WI 54702-5089

When was utility organized? 2/19/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS R HOFF

Title: MANAGER OF FINANCIAL SERVICES

Office Address:

203 SOUTH FARWELL STREET

P.O. BOX 5148

EAU CLAIRE, WI 54702-5148

Telephone: (715) 839 - 4954

Fax Number: (715) 839 - 3878

E-mail Address: Tom.Hoff@ci.eau-claire..wi.us

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR BRIAN G AMUNDSON

Title: ACTING CITY MANAGER

Office Address:

203 SOUTH FARWELL STREET

P.O. BOX 5148

EAU CLAIRE, WI 54701

Telephone: (715) 839 - 4954

Fax Number: (715) 839 - 3878

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 & CO LLP

Title:

Office Address: VIRCHOW KRAUSE & CO LLP

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: 3/3/2006

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: MR BRIAN G AMUNDSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

203 SOUTH FARWELL STREET

P.O. BOX 5148

EAU CLAIRE, WI 54702-5148

Telephone: (715) 839 - 4934

Fax Number:

E-mail Address:

Name: MS REBECCA K NOLAND

Title: FINANCE DIRECTOR

Office Address:

203 SOUTH FARWELL STREET

P.O. BOX 5148

EAU CLAIRE, WI 54702-5148

Telephone: (715) 839 - 6044

Fax Number:

E-mail Address:

Name of utility commission/committee: MR BRIAN AMUNDSON, ACTING CITY MANAGER

Names of members of utility commission/committee:

MR BRIAN AMUNDSON, ACTING CITY MANAGER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	7,078,517	6,837,264	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,160,543	2,901,972	2
Depreciation Expense (403)	1,007,312	1,004,972	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,195,133	1,228,356	5
Total Operating Expenses	5,362,988	5,135,300	
Net Operating Income	1,715,529	1,701,964	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,715,529	1,701,964	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,623	(3,555)	7
Income from Nonutility Operations (417)	0	287	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	191,684	110,119	10
Miscellaneous Nonoperating Income (421)	1,051,303	3,082,165	11
Total Other Income	1,245,610	3,189,016	
Total Income	2,961,139	4,890,980	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(141,996)	(141,996)	12
Other Income Deductions (426)	352,633	328,379	13
Total Miscellaneous Income Deductions	210,637	186,383	
Income Before Interest Charges	2,750,502	4,704,597	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	431,428	457,508	14
Amortization of Debt Discount and Expense (428)	15,768	15,767	15
Amortization of Premium on Debt--Cr. (429)	2,665	2,665	16
Interest on Debt to Municipality (430)	339,086	359,245	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	51,900	30,700	19
Total Interest Charges	731,717	799,155	
Net Income	2,018,785	3,905,442	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	36,133,907	32,228,465	20
Balance Transferred from Income (433)	2,018,785	3,905,442	21
Miscellaneous Credits to Surplus (434)	0	0	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)	38,152,692	36,133,907	

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	7,078,517		7,078,517	1
Total (Acct. 400):	7,078,517	0	7,078,517	
Operation and Maintenance Expense (401-402):				
Derived	3,160,543		3,160,543	2
Total (Acct. 401-402):	3,160,543	0	3,160,543	
Depreciation Expense (403):				
Derived	1,007,312		1,007,312	3
Total (Acct. 403):	1,007,312	0	1,007,312	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,195,133		1,195,133	5
Total (Acct. 408):	1,195,133	0	1,195,133	
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:	1,715,529	0	1,715,529	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	2,623		2,623	8
Total (Acct. 415-416):	2,623	0	2,623	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	191,684	0	191,684 11
Total (Acct. 419):	191,684	0	191,684
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	1,051,303	1,051,303 12
NONE	0	0	0 13
Total (Acct. 421):	0	1,051,303	1,051,303
TOTAL OTHER INCOME:	194,307	1,051,303	1,245,610
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(141,996)	[REDACTED]	(141,996) 14
NONE	0	0	0 15
Total (Acct. 425):	(141,996)	0	(141,996)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	352,633	352,633 16
NONE	0	0	0 17
Total (Acct. 426):	0	352,633	352,633
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(141,996)	352,633	210,637
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	431,428	[REDACTED]	431,428 18
Total (Acct. 427):	431,428	0	431,428
Amortization of Debt Discount and Expense (428):			
2001-2004 REVENUE BONDS-F-13	15,768	[REDACTED]	15,768 19
Total (Acct. 428):	15,768	0	15,768
Amortization of Premium on Debt--Cr. (429):			
2004 REVENUE BONDS	2,665	[REDACTED]	2,665 20
Total (Acct. 429):	2,665	0	2,665
Interest on Debt to Municipality (430):			
Derived	339,086	[REDACTED]	339,086 21
Total (Acct. 430):	339,086	0	339,086

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):			
INTEREST REV BOND-CONTRA ACCT	51,900		51,900 23
Total (Acct. 432):	51,900	0	51,900
TOTAL INTEREST CHARGES:	731,717	0	731,717
NET INCOME:	1,320,115	698,670	2,018,785
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	18,621,465	17,512,442	36,133,907 24
Total (Acct. 216):	18,621,465	17,512,442	36,133,907
Balance Transferred from Income (433):			
Derived	1,320,115	698,670	2,018,785 25
Total (Acct. 433):	1,320,115	698,670	2,018,785
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
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):	19,941,580	18,211,112	38,152,692

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	23,413				23,413	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	2,229				2,229	3
Materials	18,561				18,561	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	20,790	0	0	0	20,790	
Net income (or loss)	2,623	0	0	0	2,623	

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	7,078,517	0	0	0	7,078,517	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,598				1,598	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	7,076,919	0	0	0	7,076,919	

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	1,229,807		1,229,807	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	2,229		2,229	6
Other nonutility expenses			0	7
Water utility plant accounts	144,824		144,824	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	1,376,860	0	1,376,860	

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	29	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 (101-107)	67,205,389	64,857,156	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	16,668,995	15,591,538	2
Net Utility Plant	50,536,394	49,265,618	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	50,536,394	49,265,618	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	781,461	796,134	8
Special Funds (125-128)	1,666,006	1,625,766	9
Total Other Property and Investments	2,447,467	2,421,900	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,314,913	3,774,550	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,229,804	1,233,795	15
Other Accounts Receivable (143)	519,728	488,445	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	369,285	391,542	18
Materials and Supplies (151-163)	131,042	134,180	19
Prepayments (165)	7,399	8,304	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	5,572,171	6,030,816	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	144,619	160,387	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	144,619	160,387	
Total Assets and Other Debits	58,700,651	57,878,721	

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)	4,041,399	4,041,399	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	38,152,692	36,133,907	28
Total Proprietary Capital	42,194,091	40,175,306	
LONG-TERM DEBT			
Bonds (221-222)	9,105,000	9,725,000	29
Advances from Municipality (223)	4,297,602	4,615,088	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	13,402,602	14,340,088	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	209,173	344,153	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	120	120	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	103,162	109,422	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	204,941	178,410	41
Total Current and Accrued Liabilities	517,396	632,105	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	30,625	33,289	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	2,555,937	2,697,933	44
Total Deferred Credits	2,586,562	2,731,222	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	58,700,651	57,878,721	

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	64,857,156	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)	43,383,593	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	21,036,820	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)	2,784,976				9
Total Utility Plant	67,205,389	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 (111.1)	12,943,845	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,725,150	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	16,668,995	0	0	0	
Net Utility Plant	50,536,394	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	12,174,406				12,174,406	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,007,312				1,007,312	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	91,835				91,835	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	23,439				23,439	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	1,122,586	0	0	0	1,122,586	16
Debits during year						17
Book cost of plant retired	253,261				253,261	18
Cost of removal	99,886				99,886	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	353,147	0	0	0	353,147	25
Balance end of year (111.1)	12,943,845	0	0	0	12,943,845	26

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,417,132				3,417,132	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	352,633				352,633	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	8,793				8,793	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	361,426	0	0	0	361,426	16
Debits during year						17
Book cost of plant retired	53,408				53,408	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	53,408	0	0	0	53,408	25
Balance end of year (111.1)	3,725,150	0	0	0	3,725,150	26

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

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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	131,042	134,180	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	131,042	134,180	

**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)				
2001-2004 REVENUE BONDS-DEFERRED AMT ON REFUNDING	9,146	428	70,885	1
2001-2004 REVENUE BONDS-UNAMORTIZED LOSS ON REFUNDING	6,622	428	73,734	2
Total			144,619	
Unamortized premium on debt (251)				
2004 REVENUE BONDS	2,665	429	30,625	3
Total			30,625	

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	4,041,399	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>4,041,399</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 REVENUE	06/01/1992	10/01/2012	6.18%	0	1
1995 REVENUE	11/01/1995	10/01/2012	5.10%	0	2
1996 REVENUE	09/01/1996	10/01/2010	5.29%	525,000	3
1997 REVENUE	08/01/1997	10/01/2016	5.27%	2,585,000	4
2001 REFUNDING REVENUE	08/15/2001	10/01/2016	4.57%	4,060,000	5
2003 REFUNDING REVENUE	09/15/2003	10/01/2014	3.85%	1,935,000	6
Total Bonds (Account 221):				9,105,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 9,105,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FOR CONSTRUCTION	03/01/1983	01/25/2017	7.25%	0	1
ADVANCE FOR CONSTRUCTION	01/01/1989	01/25/2019	7.50%	1,720,062	2
ADVANCE FOR 1987 STATE TRUST FUND	01/01/1988	03/15/2006	7.25%	2,577,540	3
Total for Account 223				4,297,602	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,195,133	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,195,133</u>	
Taxes paid during year:		
County, state and local taxes	1,094,371	6
Social Security taxes	94,080	7
PSC Remainder Assessment	6,682	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,195,133</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1992 REVENUE	0			0	2
1993 REVENUE	0			0	3
1995 REVENUE	0			0	4
1996 REVENUE	8,116	31,318	32,465	6,969	5
1997 REVENUE	43,616	142,837	152,450	34,003	6
2003 REVENUE	18,135	71,361	72,546	16,950	7
2001 REVENUE	39,555	185,912	180,227	45,240	8
Subtotal	109,422	431,428	437,688	103,162	
Advances from Municipality (223)					
1983 ADVANCE	0	3,432	3,432	0	9
1987 ADVANCE	0	200,882	200,882	0	10
1989 ADVANCE	0	134,772	134,772	0	11
Subtotal	0	339,086	339,086	0	
Other Long-Term Debt (224)					
NONE	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	109,422	770,514	776,774	103,162	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NON-CURRENT & DEFERRED SPL ASSMTS	781,461	2
Total (Acct. 124):	781,461	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
REVENUE BONDS	50,000	4
Total (Acct. 126):	50,000	
Other Special Funds (128):		
REVENUE BONDS - OPERATION & MAINTENANCE	1,616,006	5
Total (Acct. 128):	1,616,006	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,229,804	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,229,804	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
DUE FROM STATE	519,728	15
Total (Acct. 143):	519,728	

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)	
Receivables from Municipality (145):		
CURRENT SPL ASSESSMT TAX ROLL	369,285	16
Total (Acct. 145):	369,285	
Prepayments (165):		
PSC REMAINDER ASSESSMENT	7,399	17
Total (Acct. 165):	7,399	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	2,555,937	24
NONE		25
Total (Acct. 253):	2,555,937	

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)	42,428,429	0	0	0	42,428,429	1
Materials and Supplies	132,611	0	0	0	132,611	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	12,559,125	0	0	0	12,559,125	4
Customer Advances for Construction					0	5
Regulatory Liability	2,626,935	0	0	0	2,626,935	6
NONE					0	7
Average Net Rate Base	27,374,980	0	0	0	27,374,980	
Net Operating Income	1,715,529	0	0	0	1,715,529	8
Net Operating Income as a percent of						
Average Net Rate Base	6.27%	N/A	N/A	N/A	6.27%	

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	2,697,933	0	0	0	2,697,933	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	141,996	0	0	0	141,996	3
Other (specify):						
NONE					0	4
Balance End of Year	2,555,937	0	0	0	2,555,937	

FINANCIAL SECTION FOOTNOTES

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

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

(143) Other Receivables - Due from State portion of shared expense for construction contracts incomplete.

(145) Receivables from Municipality - Current due delinquent utility bills, water balance transferred to 2005 real estate tax \$279,043. Current balance Special Assessment due 2005 - \$90,241. Settlement payment is due February 2006.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	6,885,330	6,641,429	1
Total Sales of Water	6,885,330	6,641,429	
Other Operating Revenues			
Forfeited Discounts (470)	66,339	60,394	2
Miscellaneous Service Revenues (471)	37,843	38,459	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	89,005	96,982	6
Total Other Operating Revenues	193,187	195,835	
Total Operating Revenues	7,078,517	6,837,264	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	49,756	46,900	7
Pumping Expenses (620-633)	754,421	719,582	8
Water Treatment Expenses (640-652)	402,934	356,684	9
Transmission and Distribution Expenses (660-678)	900,870	828,332	10
Customer Accounts Expenses (901-905)	399,487	349,392	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	653,075	601,082	13
Total Operation and Maintenance Expenses	3,160,543	2,901,972	
Other Operating Expenses			
Depreciation Expense (403)	1,007,312	1,004,972	14
Amortization Expense (404-407)		0	15
Taxes (408)	1,195,133	1,228,356	16
Total Other Operating Expenses	2,202,445	2,233,328	
Total Operating Expenses	5,362,988	5,135,300	
NET OPERATING INCOME	1,715,529	1,701,964	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	4	1,980	956	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	1,980	956	
Metered Sales to General Customers (461)				
Residential	22,264	1,257,567	3,295,824	4
Commercial	2,484	704,257	1,260,919	5
Industrial	110	555,940	667,212	6
Total Metered Sales to General Customers (461)	24,858	2,517,764	5,223,955	
Private Fire Protection Service (462)	212		44,873	7
Public Fire Protection Service (463)	25,018		1,215,184	8
Other Sales to Public Authorities (464)	194	256,643	400,362	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	50,286	2,776,387	6,885,330	

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)	1,215,184	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)	1,215,184	
Forfeited Discounts (470):		
Customer late payment charges	66,339	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	66,339	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES, NEW CUSTOMER TRANSFER FEE	37,843	7
Total Miscellaneous Service Revenues (471)	37,843	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	89,005	10
Other (specify): NONE		11
Total Other Water Revenues (474)	89,005	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	17,821	15,259	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	3,440	2,039	3
Miscellaneous Expenses (603)	3,649	2,089	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	17,584	16,173	6
Maintenance of Structures and Improvements (611)	4,814	8,992	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	2,448	2,348	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	49,756	46,900	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	15,919	14,563	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	302,477	276,358	17
Pumping Labor and Expenses (624)	158,752	148,522	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	54,829	53,824	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	19,590	16,376	22
Maintenance of Structures and Improvements (631)	104,082	98,165	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	98,772	111,774	25
Total Pumping Expenses	754,421	719,582	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	12,132	11,447	26
Chemicals (641)	134,599	110,359	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	150,982	141,515	28
Miscellaneous Expenses (643)	42,148	40,467	29
Rents (644)	4,997	4,707	30
Maintenance Supervision and Engineering (650)	20,875	19,816	31
Maintenance of Structures and Improvements (651)	21,770	19,424	32
Maintenance of Water Treatment Equipment (652)	15,431	8,949	33
Total Water Treatment Expenses	402,934	356,684	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	34
Storage Facilities Expenses (661)	3,412	3,316	35
Transmission and Distribution Lines Expenses (662)	135,738	119,419	36
Meter Expenses (663)	74,770	63,501	37
Customer Installations Expenses (664)	28,121	61,550	38
Miscellaneous Expenses (665)	56,283	59,127	39
Rents (666)	11,681	11,452	40
Maintenance Supervision and Engineering (670)	17,700	16,716	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	169,187	0	43
Maintenance of Transmission and Distribution Mains (673)	123,265	100,355	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	106,122	218,803	46
Maintenance of Meters (676)	26,481	28,124	47
Maintenance of Hydrants (677)	148,110	145,969	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	900,870	828,332	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	114,622	103,152	50
Meter Reading Labor (902)	64,700	63,106	51
Customer Records and Collection Expenses (903)	218,567	180,410	52
Uncollectible Accounts (904)	1,598	2,724	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	399,487	349,392	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	147,062	142,867	56
Office Supplies and Expenses (921)	12,528	12,283	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	3,261	4,397	59
Property Insurance (924)	40,500	40,500	60
Injuries and Damages (925)	40,600	40,600	61
Employee Pensions and Benefits (926)	402,442	350,911	62
Regulatory Commission Expenses (928)	6,682	9,524	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	0	0	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	0	0	67
Total Administrative and General Expenses	653,075	601,082	
Total Operation and Maintenance Expenses	3,160,543	2,901,972	

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		1,117,278	1,161,972	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		29,410	30,572	2
Net property tax equivalent		1,087,868	1,131,400	
Social Security		94,080	89,323	3
PSC Remainder Assessment		6,682	7,506	4
Other (specify): SPECIAL ASSESSMENT RESERVOIR		6,503	127	5
Total tax expense		<u>1,195,133</u>	<u>1,228,356</u>	

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			Chippewa	Eau Claire			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.188826	0.188680			3
County tax rate	mills		3.408090	3.095074			4
Local tax rate	mills		6.005681	6.005681			5
School tax rate	mills		9.961663	9.954498			6
Voc. school tax rate	mills		1.621467	1.620206			7
Other tax rate - Local	mills		1.142153	1.142153			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		22.327880	22.006292			10
Less: state credit	mills		1.313464	1.324877			11
Net tax rate	mills		21.014416	20.681415			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.005681	6.005681			14
Combined School Tax Rate	mills		11.583130	11.574704			15
Other Tax Rate - Local	mills		1.142153	1.142153			16
Total Local & School Tax	mills		18.730964	18.722538			17
Total Tax Rate	mills		22.327880	22.006292			18
Ratio of Local and School Tax to Total	dec.		0.838905	0.850781			19
Total tax net of state credit	mills		21.014416	20.681415			20
Net Local and School Tax Rate	mills		17.629093	17.595358			21
Utility Plant, Jan. 1	\$	64,857,156	2,406,200	62,450,956			22
Materials & Supplies	\$	134,180	4,978	129,202			23
Subtotal	\$	64,991,336	2,411,178	62,580,158			24
Less: Plant Outside Limits	\$	942,369	34,962	907,407			25
Taxable Assets	\$	64,048,967	2,376,216	61,672,751			26
Assessment Ratio	dec.		0.986341	0.991527			27
Assessed Value	\$	63,493,957	2,343,759	61,150,198			28
Net Local & School Rate	mills		17.629093	17.595358			29
Tax Equiv. Computed for Current Year	\$	1,117,278	41,318	1,075,960			30
Tax Equivalent per 1994 PSC Report	\$	899,112					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	1,117,278					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	191,670		4
Structures and Improvements (311)	21,532		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	419,940		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	469,395		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,102,537	0	
PUMPING PLANT			
Land and Land Rights (320)	5,620		12
Structures and Improvements (321)	1,364,786		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	3,026,745		17
Diesel Pumping Equipment (326)	15,573		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	51,840		20
Total Pumping Plant	4,464,564	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	300		21
Structures and Improvements (331)	1,919,136		22
Water Treatment Equipment (332)	3,066,406		23
Total Water Treatment Plant	4,985,842	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)			191,670	4
Structures and Improvements (311)			21,532	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			419,940	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			469,395	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,102,537	
PUMPING PLANT				
Land and Land Rights (320)			5,620	12
Structures and Improvements (321)			1,364,786	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			3,026,745	17
Diesel Pumping Equipment (326)			15,573	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			51,840	20
Total Pumping Plant	0	0	4,464,564	
WATER TREATMENT PLANT				
Land and Land Rights (330)			300	21
Structures and Improvements (331)			1,919,136	22
Water Treatment Equipment (332)			3,066,406	23
Total Water Treatment Plant	0	0	4,985,842	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	86,684		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	3,722,615		26
Transmission and Distribution Mains (343)	16,511,918	964,192	27
Fire Mains (344)	0		28
Services (345)	3,926,353	407,426	29
Meters (346)	3,200,179	472,458	30
Hydrants (348)	2,896,557	307,348	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	30,344,306	2,151,424	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	6,299		34
Office Furniture and Equipment (391)	1,075		35
Computer Equipment (391.1)	106,327	12,165	36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	139,735		39
Laboratory Equipment (395)	93,904		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	228,676		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	576,016	12,165	
Total utility plant in service directly assignable	41,473,265	2,163,589	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	41,473,265	2,163,589	

**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)			86,684 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			3,722,615 26
Transmission and Distribution Mains (343)	46,373		17,429,737 27
Fire Mains (344)			0 28
Services (345)	79		4,333,700 29
Meters (346)	193,924		3,478,713 30
Hydrants (348)	12,885		3,191,020 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	253,261	0	32,242,469
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			6,299 34
Office Furniture and Equipment (391)			1,075 35
Computer Equipment (391.1)			118,492 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			139,735 39
Laboratory Equipment (395)			93,904 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			228,676 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	588,181
Total utility plant in service directly assignable	253,261	0	43,383,593
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	253,261	0	43,383,593

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	55,337		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	55,337	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)			55,337 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	55,337

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	14,766,069	694,145	27
Fire Mains (344)	0		28
Services (345)	2,983,067		29
Meters (346)	0		30
Hydrants (348)	2,440,061	151,549	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	20,189,197	845,694	
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	20,244,534	845,694	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	20,244,534	845,694	

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)	41,471		15,418,743 27
Fire Mains (344)			0 28
Services (345)	1,083		2,981,984 29
Meters (346)			0 30
Hydrants (348)	10,854		2,580,756 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	53,408	0	20,981,483
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	53,408	0	21,036,820
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	53,408	0	21,036,820

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	19,232	2.70%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	301,841	3.70%	15,538	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	282,835	1.80%	8,449	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	603,908		23,987	
PUMPING PLANT				
Structures and Improvements (321)	663,545	3.20%	43,673	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,327,022	4.40%	133,177	12
Diesel Pumping Equipment (326)	15,573	4.40%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	42,107	4.40%	2,281	15
Total Pumping Plant	2,048,247		179,131	
WATER TREATMENT PLANT				
Structures and Improvements (331)	809,825	3.90%	74,846	16
Water Treatment Equipment (332)	2,015,829	4.00%	122,656	17
Total Water Treatment Plant	2,825,654		197,502	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	1,078,546	1.90%	70,730	19
Transmission and Distribution Mains (343)	2,347,641	1.30%	220,621	20
Fire Mains (344)	0			21
Services (345)	1,469,396	2.90%	119,771	22
Meters (346)	960,727	5.50%	183,669	23
Hydrants (348)	295,014	2.70%	82,182	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					19,232	1
312					0	2
313					0	3
314					317,379	4
315					0	5
316					291,284	6
317					0	7
	0	0	0	0	627,895	
321					707,218	8
322					0	9
323					0	10
324					0	11
325					1,460,199	12
326					15,573	13
327					0	14
328					44,388	15
	0	0	0	0	2,227,378	
331					884,671	16
332					2,138,485	17
	0	0	0	0	3,023,156	
341					0	18
342					1,149,276	19
343	46,373				2,521,889	20
344					0	21
345	79	31,422			1,557,666	22
346	193,924		11,641		962,113	23
348	12,885	68,464	11,798		307,645	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	6,151,324		676,973	
GENERAL PLANT				
Structures and Improvements (390)	6,299	2.90%		26
Office Furniture and Equipment (391)	1,075	6.70%		27
Computer Equipment (391.1)	106,327	26.70%	12,164	28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	139,735	10.00%		31
Laboratory Equipment (395)	63,161	10.00%	9,390	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	228,676	10.00%		34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	545,273		21,554	
Total accum. prov. directly assignable	12,174,406		1,099,147	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	12,174,406		1,099,147	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	253,261	99,886	23,439	0	6,498,589
390					6,299 26
391					1,075 27
391.1					118,491 28
392					0 29
393					0 30
394					139,735 31
395					72,551 32
396					0 33
397					228,676 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	566,827
	253,261	99,886	23,439	0	12,943,845
					0 38
	253,261	99,886	23,439	0	12,943,845

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,079	3.90%	2,158	16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	1,079		2,158	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	1,924,880	1.30%	196,201	20
Fire Mains (344)	0			21
Services (345)	1,197,102	2.90%	86,493	22
Meters (346)	0			23
Hydrants (348)	294,071	2.70%	67,781	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					3,237 16
332					0 17
	0	0	0	0	3,237
341					0 18
342					0 19
343	41,471				2,079,610 20
344					0 21
345	1,083				1,282,512 22
346					0 23
348	10,854		8,793		359,791 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	3,416,053		350,475
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	3,417,132		352,633
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	3,417,132		352,633

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>53,408</u>	0	8,793	0	<u>3,721,913</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	<u>53,408</u>	0	8,793	0	<u>3,725,150</u>
					0 38
	<u>53,408</u>	0	8,793	0	<u>3,725,150</u>

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	487		239,362	239,849	1
February			214,954	214,954	2
March			235,049	235,049	3
April	487		246,673	247,160	4
May			266,009	266,009	5
June			316,724	316,724	6
July	487		397,702	398,189	7
August			369,375	369,375	8
September			323,742	323,742	9
October	487		268,233	268,720	10
November			242,515	242,515	11
December			245,007	245,007	12
Total annual pumpage	1,948	0	3,365,345	3,367,293	
Less: Water sold				2,776,387	13
Volume pumped but not sold				590,906	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				175,320	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				175,320	19
Volume pumped but unaccounted for				415,586	20
Percent of water lost				12%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				16,506	24
Date of maximum: 7/12/2005					25
Cause of maximum:					26
LAWN WATERING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,856	27
Date of minimum: 2/20/2005					28
Total KWH used for pumping for the year				3,297,589	29
If water is purchased: Vendor Name: CITY OF ALTOONA					30
Point of Delivery: CITY OF EAU CLAIRE CUSTOMERS					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RIVERVIEW	04	85	16	700,000	Yes	1
RIVERVIEW	06	84	20	1,000,000	Yes	2
RIVERVIEW	08	90	20	2,000,000	Yes	3
RIVERVIEW	09	95	20	2,000,000	Yes	4
RIVERVIEW	10	95	20	1,000,000	Yes	5
RIVERVIEW	11	90	20	2,300,000	Yes	6
RIVERVIEW	12	89	20	2,300,000	Yes	7
RIVERVIEW	13	95	20	1,300,000	Yes	8
RIVERVIEW	14	101	16	2,000,000	Yes	9
RIVERVIEW	15	88	16	1,900,000	Yes	10
RIVERVIEW	16	99	20	1,700,000	Yes	11
RIVERVIEW	17	100	20	1,900,000	Yes	12
RIVERVIEW	18	105	20	2,300,000	Yes	13
RIVERVIEW	19	98	20	2,000,000	Yes	14
RIVERVIEW	21	100	20	3,000,000	Yes	15

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	AH1	AH2	AH3	1
Location	ABBE HILL	ABBE HILL	ABBE HILL	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1978	1978	1978	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	FORD	9 10
Year Installed	1978	1978	1978	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	60	60	120	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	JR1	JR2	JR3	14
Location	JEFFERS ROAD	JEFFERS ROAD	JEFFERS ROAD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	1996	1996	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	500	1,500	1,500	21
Pump Motor or Standby Engine Mfr	SQUARE D	SQUARE D	SQUARE D	22 23
Year Installed	1996	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	75	75	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	JR4	MSA1	MSA2	1
Location	JEFFERS ROAD	MINNESOTA ST.	MINNESOTA ST.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1996	1986	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	2,500	2,500	8
Pump Motor or Standby Engine Mfr	SQUARE D	U.S.	U.S.	9 10
Year Installed	1996	1986	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MSP1	MSP2	NS1	14
Location	MINNESOTA ST.	MINNESOTA ST.	NORTH STATION	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	PEERLESS	DELEVAL	18
Year Installed	1969	1969	1945	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,000	3,000	2,800	21
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	WAUKESHA	GENERAL ELECTRIC	22 23
Year Installed	1969	1969	2000	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	100	127	200	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	NS2	NS3	NS4	1
Location	NORTH STATION	NORTH STATION	NORTH STATION	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	DELEVAL	DELEVAL	ALLIS CHALMERS	5
Year Installed	1945	1945	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	5,600	4,200	5,600	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	IDEAL	9 10
Year Installed	2000	2000	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	400	500	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NS5			14
Location	NORTH STATION			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	ALLIS CHALMERS			18
Year Installed	1971			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	5,600			21
Pump Motor or Standby Engine Mfr	IDEAL			22 23
Year Installed	1971			24
Type	ELECTRIC			25
Horsepower	500			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	DAMON STREET	MT. TOM	NORTHWEST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1986	1920	1998	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	66	228	132	6
Total capacity in gallons (actual)	5,000,000	3,200,000	2,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	24.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	OAKWOOD	RIVERVIEW	SKYLINE DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1986	1975	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	186	229	229	6
Total capacity in gallons (actual)	500,000	1,000,000	4,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	11.1000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	2.000	684	0	0	0	684	1	
M	D	3.000	1,636	0	0	0	1,636	2	
M	D	4.000	37,487	0	2,488	0	34,999	3	
M	D	6.000	621,387	430	16,028	0	605,789	4	
M	D	8.000	648,947	26,386	2,022	0	673,311	5	
M	D	10.000	109,959	672	911	0	109,720	6	
M	S	10.000	30	0	0	0	30	7	
M	D	12.000	181,104	2,745	2,952	0	180,897	8	
M	S	12.000	1,641	0	0	0	1,641	9	
M	D	14.000	17,442	0	11	0	17,431	10	
M	S	14.000	1,260	0	0	0	1,260	11	
M	D	16.000	136,548	1,459	0	0	138,007	12	
M	S	16.000	1,308	0	0	0	1,308	13	
M	D	20.000	8,529	0	0	0	8,529	14	
M	S	20.000	2,832	0	0	0	2,832	15	
M	D	24.000	38,652	0	0	0	38,652	16	
M	S	24.000	3,672	0	0	0	3,672	17	
M	D	30.000	29,120	0	0	0	29,120	18	
M	S	30.000	764	0	0	0	764	19	
M	S	36.000	2,445	0	0	0	2,445	20	
Total Within Municipality			1,845,447	31,692	24,412	0	1,852,727		
Total Utility			1,845,447	31,692	24,412	0	1,852,727		

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)	
L	0.625	9	0	0	0	9		1
L	0.750	1,373	0	4	0	1,369		2
M	0.750	6,135	0	1	0	6,134		3
L	1.000	71	0	0	0	71		4
M	1.000	12,766	311	1	0	13,076		5
L	1.250	23	0	0	0	23		6
M	1.250	178	0	0	0	178		7
L	1.500	8	0	0	0	8		8
M	1.500	300	4	0	0	304		9
L	2.000	7	0	0	0	7		10
M	2.000	378	3	0	0	381		11
M	3.000	43	0	0	0	43		12
M	4.000	359	0	0	0	359		13
M	6.000	135	0	0	0	135		14
M	8.000	11	0	0	0	11		15
M	10.000	3	0	0	0	3		16
M	12.000	1	0	0	0	1		17
Total Utility		21,800	318	6	0	22,112	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,328	1,190	1,039	0	9,479	2,583	1
0.750	15,140	2,130	1,289	0	15,981	3,586	2
1.000	620	48	48	0	620	112	3
1.500	336	12	10	0	338	36	4
2.000	301	16	10	0	307	60	5
3.000	142	0	15	0	127	58	6
4.000	44	0	0	0	44	7	7
6.000	21	0	0	0	21	15	8
8.000	4	0	0	0	4	3	9
Total:	25,936	3,396	2,411	0	26,921	6,460	

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	8,059	562	4	4	0	850	9,479	1
0.750	14,252	972	34	28	0	695	15,981	2
1.000	113	419	19	10	0	59	620	3
1.500	4	270	11	24	0	29	338	4
2.000	0	204	18	38	0	47	307	5
3.000	0	38	5	31	0	53	127	6
4.000	0	22	6	11	0	5	44	7
6.000	0	5	7	3	0	6	21	8
8.000	0	0	3	0	0	1	4	9
Total:	22,428	2,492	107	149	0	1,745	26,921	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	3,395	130	35		3,490	2
Total Fire Hydrants	3,395	130	35	0	3,490	
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:	3,433
Number of distribution system valves end of year:	4,223
Number of distribution valves operated during year:	961

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

(474) Other Water Revenues - This revenue is the reimbursement from Sewer for the shared depreciation expense on meters @ 50%.

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 15%, but not less \$10,000, please explain.

- (641) Increase in expense due to increase in cost of chemicals.
 - (633) Decrease due to decrease in purchased materials and supplies for maintenance.
 - (664) Decrease in cost due to less manpower used for meter changes.
 - (672) Increase cost due to painting and maintenance to Mt. Washington reservoir.
 - (673) Increase costs due to contractual repairs to distribution mains and an increase in materials and supplies used for repairs.
 - (675) Decrease in costs due to decrease in service repairs and replacements 2005.
 - (903) Increase due to cost of Utility Billing Software maintenance costs. Equipment purchases for read interface units, 3 units < \$5,000.00 each.
 - (926) Increase due to increased expense for employee health care costs.
-

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Local tax rate includes library and health share of levy for Eau Claire and Chippewa Counties.

Water Mains (Page W-21)

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

Water mains are funded with developer contributions, special assessments, bond funds, and working capital.

Water Services (Page W-22)

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

Special Assessments are levied for new construction of water servies. Service replacements are funded by the utility.

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

None exist.

Meters (Page W-23)

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 - Station meters are tested at least once every two years.
