



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MEDFORD WATERWORKS

Principal Office: 639 S. SECOND STREET
MEDFORD, WI 54451

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
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	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 (Acct. 221)	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
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MEDFORD WATERWORKS

Utility Address: 639 S. SECOND STREET
MEDFORD, WI 54451

When was utility organized? 6/7/1910

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS VIRGINIA BROST

Title: CITY CLERK

Office Address:

639 S. SECOND STREET
MEDFORD, WI 54451

Telephone: (715) 748 - 4321

Fax Number: (715) 748 - 2339

E-mail Address:

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

Name: JASON HILGER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS

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

Telephone: (920) 455 - 4153

Fax Number: (920) 436 - 7808

E-mail Address: JASON.HILGER@SCHENCKSOLUTIONS.COM

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

Name: RON DECHATELETS

Title: CHAIR, UTILITY COMMISSION-CITY OF MEDFORD

Office Address:

639 SOUTH 2ND STREET
MEDFORD, WI 54451

Telephone: (715) 748 - 4321

Fax Number: (715) 748 - 2339

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: JASON HILGER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (920) 455 - 4153

Fax Number: (920) 436 - 7808

E-mail Address: JASON.HILGER@SCHENCKSOLUTIONS.COM

Date of most recent audit report: 2/24/2006

Period covered by most recent audit: JANUARY 1, 2005 TO DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: MR JOHN FALES

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

639 SOUTH 2ND STREET

MEDFORD, WI 54451

Telephone: (715) 748 - 4321

Fax Number: (715) 748 - 2339

E-mail Address:

Name of utility commission/committee: PUBLIC UTILITY COMMITTEE

Names of members of utility commission/committee:

MR RICHARD BALCIAR, MEMBER

MR RONALD DECHATELETS, CHAIRMAN

MS PEGGY KRASCHNEWSKI, MEMBER

MS ELLEN LATSCH, 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:

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)	723,412	572,169	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	236,214	196,694	2
Depreciation Expense (403)	82,591	77,611	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	97,333	103,832	5
Total Operating Expenses	416,138	378,137	
Net Operating Income	307,274	194,032	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	307,274	194,032	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,190	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	7,107	7,656	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	8,297	7,656	
Total Income	315,571	201,688	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,195)	(7,195)	12
Other Income Deductions (426)	14,014	14,014	13
Total Miscellaneous Income Deductions	6,819	6,819	
Income Before Interest Charges	308,752	194,869	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	50,421	52,661	14
Amortization of Debt Discount and Expense (428)	350	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	50,771	52,661	
Net Income	257,981	142,208	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,250,302	2,042,031	20
Balance Transferred from Income (433)	257,981	142,208	21
Miscellaneous Credits to Surplus (434)	0	80,383	22
Miscellaneous Debits to Surplus--Debit (435)	11,936	14,320	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)	2,496,347	2,250,302	

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	723,412		723,412	1
Total (Acct. 400):	723,412	0	723,412	
Operation and Maintenance Expense (401-402):				
Derived	236,214		236,214	2
Total (Acct. 401-402):	236,214	0	236,214	
Depreciation Expense (403):				
Derived	82,591		82,591	3
Total (Acct. 403):	82,591	0	82,591	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	97,333		97,333	5
Total (Acct. 408):	97,333	0	97,333	
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:	307,274	0	307,274	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	1,190		1,190	8
Total (Acct. 415-416):	1,190	0	1,190	
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):			
CASH AND INVESTEMENTS HELD BY UTILITY	7,107	0	7,107 11
Total (Acct. 419):	7,107	0	7,107
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	8,297	0	8,297
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(7,195)		(7,195) 14
NONE	0	0	0 15
Total (Acct. 425):	(7,195)	0	(7,195)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		14,014	14,014 16
NONE	0	0	0 17
Total (Acct. 426):	0	14,014	14,014
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,195)	14,014	6,819
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	50,421		50,421 18
Total (Acct. 427):	50,421	0	50,421
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	350		350 19
Total (Acct. 428):	350	0	350
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	50,771	0	50,771
NET INCOME:	271,995	(14,014)	257,981
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,164,391	1,085,911	2,250,302 24
Total (Acct. 216):	1,164,391	1,085,911	2,250,302
Balance Transferred from Income (433):			
Derived	271,995	(14,014)	257,981 25
Total (Acct. 433):	271,995	(14,014)	257,981
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
ADJUSTMENT FOR PRIOR YEAR ACCR COMP ABSENCE:	3,588	0	3,588 27
RECLASS AMOUNT TO ACCOUNT 215	8,348	0	8,348 28
Total (Acct. 435)--Debit:	11,936	0	11,936
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,424,450	1,071,897	2,496,347

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,190				1,190	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	1,190	0	0	0	1,190	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	723,412	0	0	0	723,412	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	90				90	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	723,322	0	0	0	723,322	

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	112,827		112,827	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
Total Payroll	112,827	0	112,827	

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	2.9	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,168,462	6,012,289	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	832,706	743,342	2
Net Utility Plant	5,335,756	5,268,947	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	24,000	24,000	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	24,000	24,000	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	219,510	212,692	7
Total Other Property and Investments	243,510	236,692	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	154,997	60,090	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	69,787	48,676	11
Other Accounts Receivable (143)	141	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	50,937	44,223	15
Prepayments (165)	2,994	2,860	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	278,856	155,849	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	22,938	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	22,938	0	
Total Assets and Other Debits	5,881,060	5,661,488	

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)	2,149,552	2,012,467	21
Appropriated Earned Surplus (215)	221,040	212,692	22
Unappropriated Earned Surplus (216)	2,496,347	2,250,302	23
Total Proprietary Capital	4,866,939	4,475,461	
LONG-TERM DEBT			
Bonds (221)	735,000	870,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	735,000	870,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	18,803	27,306	28
Payables to Municipality (233)	0	27,633	29
Customer Deposits (235)			30
Taxes Accrued (236)	93,024	93,024	31
Interest Accrued (237)	5,791	4,057	32
Other Current and Accrued Liabilities (238)	31,997	27,306	33
Total Current and Accrued Liabilities	149,615	179,326	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	129,506	136,701	36
Total Deferred Credits	129,506	136,701	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,881,060	5,661,488	

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	6,012,289	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,905,811	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,257,834	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)	4,817				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	6,168,462	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	646,769	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	185,937	0	0	0	13
Total Accumulated Provision	832,706	0	0	0	
Net Utility Plant	5,335,756	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	571,419				571,419	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	82,591				82,591	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,484				5,484	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	88,075	0	0	0	88,075	16
Debits during year						17
Book cost of plant retired	12,725				12,725	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	12,725	0	0	0	12,725	25
Balance end of year (110.1)	646,769	0	0	0	646,769	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	171,923				171,923	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	14,014				14,014	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	14,014	0	0	0	14,014	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	185,937	0	0	0	185,937	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND	24,000			24,000	2
Total Nonutility Property (121)	24,000	0	0	24,000	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	24,000	0	0	24,000	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	50,937	44,223
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	50,937	44,223

**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)				
UNAMORTIZED BOND DISCOUNT	350	428	22,938	1
Total			<u><u>22,938</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,012,467	1
Changes during year (explain):		
CONTRIBUTIONS	137,085	2
Balance end of year	<u><u>2,149,552</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2005B MORTGAGE REVENUE REFUNDING	11/11/2005	12/01/2016	3.67%	735,000	1
Total Bonds (Account 221):				735,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	93,024	1
Accruals:		
Charged water department expense	101,257	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>101,257</u>	
Taxes paid during year:		
County, state and local taxes	93,024	6
Social Security taxes	7,732	7
PSC Remainder Assessment	501	8
Other (explain):		
NONE		9
Total payments and other debits	<u>101,257</u>	
Balance end of year	<u><u>93,024</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)					
1997 REVENUE REFUNDING	4,057	44,630	48,687	0	1
2005 MORTGAGE REVENUE REFUNDING		5,791	0	5,791	2
Subtotal	4,057	50,421	48,687	5,791	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	4,057	50,421	48,687	5,791	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER RESERVE FUNDS	219,510	3
Total (Acct. 125):	219,510	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	69,787	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	69,787	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
INTEREST	141	11
Total (Acct. 143):	141	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
INSURANCE	2,994	13
Total (Acct. 165):	2,994	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	129,506	17
NONE		18
Total (Acct. 253):	129,506	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,827,724	0	0	0	4,827,724	1
Materials and Supplies	47,580	0	0	0	47,580	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	609,094	0	0	0	609,094	4
Customer Advances for Construction					0	5
Regulatory Liability	133,103	0	0	0	133,103	6
					0	7
Average Net Rate Base	4,133,107	0	0	0	4,133,107	
Net Operating Income	307,274	0	0	0	307,274	8
Net Operating Income as a percent of Average Net Rate Base	7.43%	N/A	N/A	N/A	7.43%	

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	136,701	0	0	0	136,701	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,195	0	0	0	7,195	3
Other (specify):					0	4
Balance End of Year	129,506	0	0	0	129,506	

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	705,301	561,731	1
Total Sales of Water	705,301	561,731	
Other Operating Revenues			
Forfeited Discounts (470)	3,644	3,535	2
Miscellaneous Service Revenues (471)	4,029	1,073	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	10,438	5,830	6
Total Other Operating Revenues	18,111	10,438	
Total Operating Revenues	723,412	572,169	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	473	0	7
Pumping Expenses (620-625)	46,666	42,965	8
Water Treatment Expenses (630-635)	3,734	3,735	9
Transmission and Distribution Expenses (640-655)	53,443	36,234	10
Customer Accounts Expenses (901-904)	10,557	10,492	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	121,341	103,268	13
Total Operation and Maintenance Expenses	236,214	196,694	
Other Operating Expenses			
Depreciation Expense (403)	82,591	77,611	14
Amortization Expense (404-407)		0	15
Taxes (408)	97,333	103,832	16
Total Other Operating Expenses	179,924	181,443	
Total Operating Expenses	416,138	378,137	
NET OPERATING INCOME	307,274	194,032	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,757	63,009	269,036	4
Commercial	225	24,519	67,218	5
Industrial	68	59,417	105,678	6
Total Metered Sales to General Customers (461)	2,050	146,945	441,932	
Private Fire Protection Service (462)	28		19,276	7
Public Fire Protection Service (463)	2,058		209,566	8
Other Sales to Public Authorities (464)	38	14,536	34,527	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,174	161,481	705,301	

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)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	209,566	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)	209,566	
Forfeited Discounts (470):		
Customer late payment charges	3,644	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,644	
Miscellaneous Service Revenues (471):		
MISC SERVICE REVENUES	4,029	7
Total Miscellaneous Service Revenues (471)	4,029	
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	8,355	10
Other (specify):		
OTHER MISC REVENUE	2,083	11
Total Other Water Revenues (474)	10,438	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	473	0	4
Total Source of Supply Expenses	473	0	
PUMPING EXPENSES			
Operation Labor (620)	23,796	19,716	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	18,366	19,272	7
Operation Supplies and Expenses (623)	2,037	1,583	8
Maintenance of Pumping Plant (625)	2,467	2,394	9
Total Pumping Expenses	46,666	42,965	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	3,291	2,835	11
Operation Supplies and Expenses (632)	443	900	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	3,734	3,735	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	1,096	57	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,766	3,072	16
Maintenance of Mains (651)	18,445	14,006	17
Maintenance of Services (652)	13,845	3,189	18
Maintenance of Meters (653)	6,004	10,483	19
Maintenance of Hydrants (654)	8,287	5,427	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	53,443	36,234	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	510	479	22
Accounting and Collecting Labor (902)	9,602	9,602	23
Supplies and Expenses (903)	355	321	24
Uncollectible Accounts (904)	90	90	25
Total Customer Accounts Expenses	10,557	10,492	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	44,601	42,316	27
Office Supplies and Expenses (921)	2,919	783	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	12,428	6,350	30
Property Insurance (924)	3,989	3,939	31
Injuries and Damages (925)	950	2,333	32
Employee Pensions and Benefits (926)	41,891	38,200	33
Regulatory Commission Expenses (928)	45	1,122	34
Miscellaneous General Expenses (930)	2,529	4,995	35
Transportation Expenses (933)	1,964	2,866	36
Maintenance of General Plant (935)	10,025	364	37
Total Administrative and General Expenses	121,341	103,268	
Total Operation and Maintenance Expenses	236,214	196,694	

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		93,024	93,024	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,089	1,994	2
Net property tax equivalent		90,935	91,030	
Social Security		5,897	12,160	3
PSC Remainder Assessment		501	642	4
Other (specify): NONE			0	5
Total tax expense		97,333	103,832	

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			Taylor				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.186454				3
County tax rate	mills		7.252604				4
Local tax rate	mills		6.274111				5
School tax rate	mills		7.560373				6
Voc. school tax rate	mills		1.920686				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.194228				10
Less: state credit	mills		1.029377				11
Net tax rate	mills		22.164851				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.274111				14
Combined School Tax Rate	mills		9.481059				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.755170				17
Total Tax Rate	mills		23.194228				18
Ratio of Local and School Tax to Total	dec.		0.679271				19
Total tax net of state credit	mills		22.164851				20
Net Local and School Tax Rate	mills		15.055944				21
Utility Plant, Jan. 1	\$	6,012,289	6,012,289				22
Materials & Supplies	\$	44,223	44,223				23
Subtotal	\$	6,056,512	6,056,512				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,056,512	6,056,512				26
Assessment Ratio	dec.		1.012482				27
Assessed Value	\$	6,132,109	6,132,109				28
Net Local & School Rate	mills		15.055944				29
Tax Equiv. Computed for Current Year	\$	92,325	92,325				30
Tax Equivalent per 1994 PSC Report	\$	93,024					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	93,024					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	24,968		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)	263,091		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	53,760		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	341,819	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	244,673	5,176	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	162,307		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,524		20
Total Pumping Plant	418,504	5,176	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,573		23
Total Water Treatment Plant	13,573	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)			24,968	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)			263,091	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			53,760	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	341,819	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			249,849	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			162,307	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,524	20
Total Pumping Plant	0	0	423,680	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,573	23
Total Water Treatment Plant	0	0	13,573	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	953,004		26
Transmission and Distribution Mains (343)	1,858,717	103,766	27
Fire Mains (344)	0		28
Services (345)	451,224	52,047	29
Meters (346)	274,037	609	30
Hydrants (348)	332,205	7,300	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,869,187	163,722	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	4,703		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	34,656		36
Transportation Equipment (392)	56,926		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,270		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	106,555	0	
Total utility plant in service directly assignable	4,749,638	168,898	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,749,638	168,898	

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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			953,004 26
Transmission and Distribution Mains (343)	12,475		1,950,008 27
Fire Mains (344)			0 28
Services (345)			503,271 29
Meters (346)	250		274,396 30
Hydrants (348)			339,505 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	12,725	0	4,020,184
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			4,703 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			34,656 36
Transportation Equipment (392)			56,926 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,270 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	106,555
Total utility plant in service directly assignable	12,725	0	4,905,811
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	12,725	0	4,905,811

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,052,807		27
Fire Mains (344)	0		28
Services (345)	205,027		29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,257,834	0	
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	1,257,834	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,257,834	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)
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)			1,052,807 27
Fire Mains (344)			0 28
Services (345)			205,027 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,257,834
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,257,834
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,257,834

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			16,520	16,520	1
February			14,786	14,786	2
March			16,580	16,580	3
April			15,240	15,240	4
May			16,483	16,483	5
June			18,020	18,020	6
July			19,531	19,531	7
August			19,161	19,161	8
September			15,180	15,180	9
October			15,010	15,010	10
November			15,310	15,310	11
December			15,120	15,120	12
Total annual pumpage	0	0	196,941	196,941	
Less: Water sold				161,481	13
Volume pumped but not sold				35,460	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				4,807	16
Volume related to equipment/system malfunction				8,180	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				12,987	19
Volume pumped but unaccounted for				22,473	20
Percent of water lost				11%	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.)				911	24
Date of maximum: 6/27/2005					25
Cause of maximum:					26
FLUSHING OF HYDRANTS DURING STREET CONSTRUCTION					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				289	27
Date of minimum: 5/8/2005					28
Total KWH used for pumping for the year				270,861	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL-3415 SHATTUCK STREET	NO 10	66	24	100,000	Yes	1
WELL-W5469 PERKINS STREET	NO 11	65	24	238,000	Yes	2
WELL-804 SOUTH 8TH STREET	NO 5	57	21	380,000	Yes	3
WELL-802 SOUTH 8TH STREET	NO 8	67	36	300,000	Yes	4
WELL-863 SHATTUCK STREET	NO 9	78	24	350,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 11	WELL #10	WELL #5	1
Location	W5469 PERKINS	3415 N. SHATTUCK	S. 8TH STREET, MEDFORD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AURORA	WORTHINGTON	5
Year Installed	2000	1993	1947	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	170	220	200	8
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE BOWLER	US MOTOR	9 10
Year Installed	2000	1993	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #8	WELL #9		14
Location	S. 8TH STREET, MEDFORD	3 SHATTUCK ST, MEDFORD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	JACCUZZI		18
Year Installed	1974	1977		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	225	270		21
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE		22 23
Year Installed	1994	1977		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	25	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	WATER TOWER # 1	WATER TOWER # 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1977	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	170	145	6
Total capacity in gallons (actual)	400,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	0	0	0	0	0	1
M	D	4.000	1,039	0	0	0	1,039	2
A	D	6.000	9,568	0	0	(47)	9,521	3
M	D	6.000	61,790	0	1,374	8	60,424	4
P	D	6.000	12,704	59	0	43	12,806	5
M	D	8.000	13,491	0	736	736	13,491	6
P	D	8.000	22,432	519	0	0	22,951	7
M	D	10.000	14,321	0	285	(628)	13,408	8
P	D	10.000	15,169	96	0	(97)	15,168	9
M	D	12.000	12,217	0	13	13	12,217	10
P	D	12.000	22,708	2,203	0	(26)	24,885	11
Total Within Municipality			185,439	2,877	2,408	2	185,910	
Total Utility			185,439	2,877	2,408	2	185,910	

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	1,031	0	0	0	1,031	4	1
M	1.000	620	8	0	0	628	6	2
M	1.250	11	0	0	0	11	0	3
M	1.500	40	0	0	0	40	1	4
M	2.000	48	0	0	0	48	0	5
M	4.000	6	0	0	0	6	0	6
P	4.000	2	0	0	0	2	0	7
P	6.000	3	0	0	0	3	1	8
M	8.000	4	0	0	0	4	0	9
Total Utility		1,765	8	0	0	1,773	12	

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	2,039	7	4	18	2,060	100	1
1.000	104	0	0	4	108	2	2
1.250	4	0	0	0	4	0	3
1.500	34	0	0	0	34	0	4
2.000	50	0	1	9	58	17	5
3.000	5	0	0	0	5	0	6
4.000	8	0	0	0	8	0	7
Total:	2,244	7	5	31	2,277	119	

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	1,723	154	13	11	0	159	2,060	1
1.000	9	56	19	15	0	9	108	2
1.250	0	3	0	0	0	1	4	3
1.500	0	14	8	3	0	9	34	4
2.000	0	12	20	8	0	18	58	5
3.000	0	1	1	2	0	1	5	6
4.000	0	0	3	2	0	3	8	7
Total:	1,732	240	64	41	0	200	2,277	

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	329	2		(1)	330	2
Total Fire Hydrants	329	2	0	(1)	330	
Flushing Hydrants						
	100	1		(100)	1	3
Total Flushing Hydrants	100	1	0	(100)	1	

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:	217
Number of distribution system valves end of year:	647
Number of distribution valves operated during year:	370

WATER OPERATING SECTION FOOTNOTES

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

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

RATE OF RETURN IS CALCULATED ON THE APPROVED RATE OF 7% AS OF 11/22/04.

Water Operation & Maintenance Expenses (Page W-05)

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

(923) OUTSIDE SERVICES INCREASED BECAUSE OF HIGHER WATER TESTING EXPENSES THIS YEAR.

(652) MAINTENANCE OF SERVICES INCLUDED NORMAL OPERATING MAINTENANCE WHICH OCCURRED DURING THE YEAR. THE 2005 NUMBER IS HIGHER THAN THE MAINTENANCE REPORTED IN 2004; HOWEVER THE REPORTED NUMBER FOR 2004 WAS ARTIFICIALLY LOW BECAUSE OF A PRIOR PERIOD ADJUSTMENT RECORDED IN THIS ACCOUNT TO RECLASSIFY PRIOR YEAR NEW SERVICES TO THE PROPER CAPITAL ASSET ACCOUNT.

(935) OPERATING AND MAINTENANCE COSTS OF GENERAL PLANT INCLUDED ACTUAL AND NORMAL OPERATING AND MAINTENANCE COSTS WHICH OCCURRED DURING THE YEAR. THE PRIOR YEAR EXPENSE OF \$364 WAS UNUSUALLY LOW.

Water Mains (Page W-17)

General footnotes

CONTINUE WORKING WITH THE GEOGRAPHICAL INFORMATION SYSTEM IN DEFINING FOOTAGE AND TYPE.

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

MAINS ARE FINANCED BY THE CITY AND ITS TIF DISTRICTS

Explain all reported Adjustments.

THE CITY IS MORE ACCURATELY DETERMINING THE SIZE OF MAINS BASED UPON THE GIS SYSTEM.

Water Services (Page W-18)

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

WATER SERVICES ARE FINANCED BY THE CITY AND ITS TIF DISTRICTS

Meters (Page W-19)

Explain all reported adjustments.

ADJUSTMENTS WERE MADE FOR CORRECTIONS THROUGHOUT THE YEAR.

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

NEW METERS ARE TESTED AND 1" OR SMALLER METERS ARE REPLACED WITHIN THE 20 YEAR TIME FRAME.

WATER OPERATING SECTION FOOTNOTES

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.

YES

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

HYDRANTS WERE INCORRECTLY REPORTED IN PRIOR YEARS
