



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF MENOMONIE WATER DEPARTMENT

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Principal Office: 800 WILSON AVENUE  
MENOMONIE, WI 54751-2795

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For the Year Ended: DECEMBER 31, 2005

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF MENOMONIE WATER DEPARTMENT

**Utility Address:** 800 WILSON AVENUE  
MENOMONIE, WI 54751-2795

**When was utility organized?** 10/1/1915

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** KIMBERLY A MENSING

**Title:** DEPUTY TREASURER/COMPTROLLER

**Office Address:**

800 WILSON AVENUE  
MENOMONIE, WI 54751-2795

**Telephone:** (715) 232 - 2221

**Fax Number:** (715) 235 - 0888

**E-mail Address:** kmensing@menomonie-wi.gov

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR RICHARD D LOWERY

**Title:** PRESIDENT

**Office Address:**

800 WILSON AVE  
MENOMONIE, WI 54751

**Telephone:** (715) 232 - 2187

**Fax Number:** (715) 235 - 0888

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:**

**Title:**

**Office Address:** WIPFLI LLP  
3703 OAKWOOD HILLS PARKWAY  
EAU CLAIRE, WI 54702

**Telephone:** (715) 832 - 3407 EXT

**Fax Number:** (715) 832 - 0475

**E-mail Address:**

**Date of most recent audit report:** 4/15/2005

**Period covered by most recent audit:** 2004

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

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**Name:** JUDITH A SCHUCH

**Title:** TREASURER/COMPTROLLER

**Office Address:**  
800 WILSON AVENUE  
MENOMONIE, WI 54751

**Telephone:** (715) 232 - 2221

**Fax Number:** (715) 235 - 0888

**E-mail Address:** jschuch@menomonie-wi.gov

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**Name:** MR DAVID A DOWD

**Title:** WATER SUPERINTENDENT

**Office Address:**  
800 WILSON AVENUE  
MENOMONIE, WI 54751-2795

**Telephone:** (715) 232 - 2395

**Fax Number:** (715) 235 - 0888

**E-mail Address:** ddowd@menomonie-wi.gov

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**Name of utility commission/committee:** CITY COUNCIL

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

- MRS SUSAN J BEETY
- MR PATRICK E BROGAN
- MR AARON E FONDER
- MR JEFFREY V HOYT
- MR RICHARD D LOWERY
- MR DAVID M MADSEN
- MS JULIE A RIEDEL
- MR LELAND A SCHWEBS
- MR SCOTTY E SUTLIFF
- MR HERBERT H WHITE
- MS SANDRA K WHITE

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**Is sewer service rendered by the utility?** NO

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## IDENTIFICATION AND OWNERSHIP

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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

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

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Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

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Contract/Agreement beginning-ending dates:

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,610,369	1,597,973	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	678,742	660,984	2
Depreciation Expense (403)	214,466	212,777	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	280,516	279,207	5
<b>Total Operating Expenses</b>	<b>1,173,724</b>	<b>1,152,968</b>	
<b>Net Operating Income</b>	<b>436,645</b>	<b>445,005</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>436,645</b>	<b>445,005</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,705	6,496	10
Miscellaneous Nonoperating Income (421)	76,909	247,853	11
<b>Total Other Income</b>	<b>81,614</b>	<b>254,349</b>	
<b>Total Income</b>	<b>518,259</b>	<b>699,354</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(78,098)	(78,098)	12
Other Income Deductions (426)	118,610	115,741	13
<b>Total Miscellaneous Income Deductions</b>	<b>40,512</b>	<b>37,643</b>	
<b>Income Before Interest Charges</b>	<b>477,747</b>	<b>661,711</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	26,790	32,450	14
Amortization of Debt Discount and Expense (428)	1,877	4,904	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	6,612	7,212	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>35,279</b>	<b>44,566</b>	
<b>Net Income</b>	<b>442,468</b>	<b>617,145</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,062,639	8,445,494	20
Balance Transferred from Income (433)	442,468	617,145	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,505,107</b>	<b>9,062,639</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,610,369		1,610,369	1
<b>Total (Acct. 400):</b>	<b>1,610,369</b>	<b>0</b>	<b>1,610,369</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	678,742		678,742	2
<b>Total (Acct. 401-402):</b>	<b>678,742</b>	<b>0</b>	<b>678,742</b>	
<b>Depreciation Expense (403):</b>				
Derived	214,466		214,466	3
<b>Total (Acct. 403):</b>	<b>214,466</b>	<b>0</b>	<b>214,466</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	280,516		280,516	5
<b>Total (Acct. 408):</b>	<b>280,516</b>	<b>0</b>	<b>280,516</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
I	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>436,645</b>	<b>0</b>	<b>436,645</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON INVESTMENTS	902	0	902	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON SPECIAL ASSESSMENTS	3,794	0	3,794 12
INTEREST ON DELINQUENT INVOICES	9	0	9 13
<b>Total (Acct. 419):</b>	<b>4,705</b>	<b>0</b>	<b>4,705</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		76,909	76,909 14
NONE	0	0	0 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>76,909</b>	<b>76,909</b>
<b>TOTAL OTHER INCOME:</b>	<b>4,705</b>	<b>76,909</b>	<b>81,614</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(78,098)		(78,098) 16
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>(78,098)</b>	<b>0</b>	<b>(78,098)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		118,610	118,610 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>118,610</b>	<b>118,610</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(78,098)</b>	<b>118,610</b>	<b>40,512</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	26,790		26,790 20
<b>Total (Acct. 427):</b>	<b>26,790</b>	<b>0</b>	<b>26,790</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	1,877		1,877 21
<b>Total (Acct. 428):</b>	<b>1,877</b>	<b>0</b>	<b>1,877</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
FROM PAGE F-13	0		0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	6,612		6,612 23
<b>Total (Acct. 430):</b>	<b>6,612</b>	<b>0</b>	<b>6,612</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>35,279</b>	<b>0</b>	<b>35,279</b>
<b>NET INCOME:</b>	<b>484,169</b>	<b>(41,701)</b>	<b>442,468</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,298,749	5,763,890	9,062,639 26
<b>Total (Acct. 216):</b>	<b>3,298,749</b>	<b>5,763,890</b>	<b>9,062,639</b>
<b>Balance Transferred from Income (433):</b>			
Derived	484,169	(41,701)	442,468 27
<b>Total (Acct. 433):</b>	<b>484,169</b>	<b>(41,701)</b>	<b>442,468</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,782,918</b>	<b>5,722,189</b>	<b>9,505,107</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,610,369	0	0	0	1,610,369	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,610,369</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,610,369</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	269,533		269,533	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	9,357		9,357	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>278,890</b>	<b>0</b>	<b>278,890</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	6	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	16,067,115	15,873,356	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,190,480	3,877,217	2
<b>Net Utility Plant</b>	<b>11,876,635</b>	<b>11,996,139</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>11,876,635</b>	<b>11,996,139</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	48,000	68,000	7
Other Investments (124)	545,531	506,571	8
Special Funds (125-128)	199,851	200,578	9
<b>Total Other Property and Investments</b>	<b>793,382</b>	<b>775,149</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,260,930	1,036,795	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)	399,639	383,364	15
Other Accounts Receivable (143)	124	847	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	29,336	31,563	18
Materials and Supplies (151-163)	25,520	28,039	19
Prepayments (165)	1,730	1,950	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,717,279</b>	<b>1,482,558</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	18,581	20,458	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>18,581</b>	<b>20,458</b>	
<b>Total Assets and Other Debits</b>	<b>14,405,877</b>	<b>14,274,304</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,569,008	2,569,008	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	9,505,107	9,062,639	28
<b>Total Proprietary Capital</b>	<b>12,074,115</b>	<b>11,631,647</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	590,000	630,000	29
Advances from Municipality (223)	0	165,000	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>590,000</b>	<b>795,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	25,326	59,206	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	261,000	261,000	36
Interest Accrued (237)	13,170	14,221	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	36,494	29,354	41
<b>Total Current and Accrued Liabilities</b>	<b>335,990</b>	<b>363,781</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,405,772	1,483,870	44
<b>Total Deferred Credits</b>	<b>1,405,772</b>	<b>1,483,870</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>14,405,877</b>	<b>14,274,298</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	15,873,356	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,472,104	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,561,658	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)	33,353				9
<b>Total Utility Plant</b>	<b>16,067,115</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,337,425	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,853,055	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
<b>Total Accumulated Provision</b>	<b>4,190,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>11,876,635</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 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)	
<b>Balance first of year (111.1)</b>	2,142,772				2,142,772	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	214,466				214,466	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,804				14,804	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>229,270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>229,270</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	34,578				34,578	18
Cost of removal	38				38	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
<b>Total debits</b>	<b>34,616</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,616</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,337,426</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,337,426</b>	<b>26</b>

## 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)	
<b>Balance first of year (111.1)</b>	1,734,445				<b>1,734,445</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	118,610				<b>118,610</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>118,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,610</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,853,055</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,853,055</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	25,520	28,039	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
<b>Total Materials and Supplies</b>	<b>25,520</b>	<b>28,039</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
\$1,155,000 Mortgage Revenue Bond - 06/16/98	1,527	428	17,558	1
\$167,000 ADVANCE - 06/01/99	351	428	1,023	2
<b>Total</b>			<b>18,581</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**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	2,569,008	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>2,569,008</u></b>	

**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)	
\$1,155,000 Mortgage Revenue Bonds	06/16/1998	07/01/2017	4.80%	590,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>590,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31: 590,000**

**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)	
<b>Advances (223)</b>					
\$167,000.00 ADVANCE	06/01/1999	06/01/2009	4.25%	0	1
<b>Total for Account 223</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	261,000	1
<b>Accruals:</b>		
Charged water department expense	280,516	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>280,516</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	254,806	6
Social Security taxes	24,148	7
PSC Remainder Assessment	1,562	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>280,516</b>	
<b>Balance end of year</b>	<b>261,000</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
1998 Mortgage Revenue Bonds	13,620	26,790	27,240	13,170	2
<b>Subtotal</b>	<b>13,620</b>	<b>26,790</b>	<b>27,240</b>	<b>13,170</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
1999 ADVANCE	601	6,612	7,213	0	4
<b>Subtotal</b>	<b>601</b>	<b>6,612</b>	<b>7,213</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,221</b>	<b>33,402</b>	<b>34,453</b>	<b>13,170</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
TIF PORTION OF \$1,155,000 MORTGAGE REVENUE BOND	48,000	1
<b>Total (Acct. 123):</b>	<b>48,000</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS OFR MAINS, LATERALS, AND HYDRANTS	545,531	2
<b>Total (Acct. 124):</b>	<b>545,531</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION FUND	149,851	3
<b>Total (Acct. 125):</b>	<b>149,851</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND	50,000	4
<b>Total (Acct. 126):</b>	<b>50,000</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	399,639	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>399,639</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
OUTSTANDING INVOICE FOR HYDRANT USE/WATER FROM HYDRANT	69	15

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

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
OUTSTANDING INVOICE FOR FROZEN METER	55	16
<b>Total (Acct. 143):</b>	<b>124</b>	
<b>Receivables from Municipality (145):</b>		
ITEMS TRANSFERRED TO TAX ROLL	29,336	17
<b>Total (Acct. 145):</b>	<b>29,336</b>	
<b>Prepayments (165):</b>		
PREPAID PSC REMAINDER ASSESSMENT	1,730	18
<b>Total (Acct. 165):</b>	<b>1,730</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		24
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,405,772	25
NONE		26
<b>Total (Acct. 253):</b>	<b>1,405,772</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	8,417,082	0	0	0	8,417,082	1
Materials and Supplies	26,779	0	0	0	26,779	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,240,099	0	0	0	2,240,099	4
Customer Advances for Construction					0	5
Regulatory Liability	1,444,821	0	0	0	1,444,821	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,758,941</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,758,941</b>	
Net Operating Income	436,645	0	0	0	436,645	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.18%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.18%</b>	

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## 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	1,483,870	0	0	0	1,483,870	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	78,098	0	0	0	78,098	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>1,405,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,405,772</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

LINE 4 - ACCT 223 - ON SEPT. 26, 2005, THE MONEY TO PAY OFF THE 1999 ADVANCE WAS SENT TO THE ESCROW AGENT AND THE ESCROW AGENT PAID OFF THE ADVANCE ON DECEMBER 1, 2005.

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### 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.

ACCT 145 - DONE

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,566,622	1,556,067	1
<b>Total Sales of Water</b>	<b>1,566,622</b>	<b>1,556,067</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	7,076	6,987	2
Miscellaneous Service Revenues (471)	5,765	5,937	3
Rents from Water Property (472)	12,080	12,280	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	18,826	16,702	6
<b>Total Other Operating Revenues</b>	<b>43,747</b>	<b>41,906</b>	
<b>Total Operating Revenues</b>	<b>1,610,369</b>	<b>1,597,973</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	151,726	136,389	8
Water Treatment Expenses (640-652)	72,137	68,791	9
Transmission and Distribution Expenses (660-678)	216,712	202,931	10
Customer Accounts Expenses (901-905)	25,182	28,123	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	212,985	224,750	13
<b>Total Operation and Maintenance Expenses</b>	<b>678,742</b>	<b>660,984</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	214,466	212,777	14
Amortization Expense (404-407)		0	15
Taxes (408)	280,516	279,207	16
<b>Total Other Operating Expenses</b>	<b>494,982</b>	<b>491,984</b>	
<b>Total Operating Expenses</b>	<b>1,173,724</b>	<b>1,152,968</b>	
<b>NET OPERATING INCOME</b>	<b>436,645</b>	<b>445,005</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	4,061	191,996	541,867	4
Commercial	616	138,532	254,946	5
Industrial	31	210,628	236,835	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,708</b>	<b>541,156</b>	<b>1,033,648</b>	
Private Fire Protection Service (462)	94		26,190	7
Public Fire Protection Service (463)	1		364,734	8
Other Sales to Public Authorities (464)	154	87,039	142,050	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>4,957</b>	<b>628,195</b>	<b>1,566,622</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	364,734	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>364,734</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	7,076	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>7,076</b>	
<b>Miscellaneous Service Revenues (471):</b>		
WATER TURN-ON CHARGES	4,995	7
FLAT CHARGES FOR FROZEN METERS AND HYDRANT USE	770	8
<b>Total Miscellaneous Service Revenues (471)</b>	<b>5,765</b>	
<b>Rents from Water Property (472):</b>		
RENT FOR USE OF BACKHOE AND OTHER EQUIPMENT	80	9
RENT FOR COMMUNICATION EQUIPMENT ON WATER TOWER	12,000	10
<b>Total Rents from Water Property (472)</b>	<b>12,080</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		11
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	18,826	12
<b>Other (specify):</b>		
NONE		13
<b>Total Other Water Revenues (474)</b>	<b>18,826</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	10,788	10,225	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	120,318	105,516	17
Pumping Labor and Expenses (624)	8,473	8,208	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	4,634	5,927	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	1,517	1,406	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	5,996	5,107	25
<b>Total Pumping Expenses</b>	<b>151,726</b>	<b>136,389</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	11,327	10,736	26
Chemicals (641)	10,857	10,414	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)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	33,262	30,237	<b>28</b>
Miscellaneous Expenses (643)	4,015	3,138	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)	9,170	8,691	<b>31</b>
Maintenance of Structures and Improvements (651)	1,544	843	<b>32</b>
Maintenance of Water Treatment Equipment (652)	1,962	4,732	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>72,137</b>	<b>68,791</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	10,249	9,714	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	118,662	111,511	<b>36</b>
Meter Expenses (663)	26,125	27,612	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	233	283	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)	9,709	9,714	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	528	8,623	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	24,420	4,595	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	13,395	20,056	<b>46</b>
Maintenance of Meters (676)	4,424	3,513	<b>47</b>
Maintenance of Hydrants (677)	8,967	7,310	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>216,712</b>	<b>202,931</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	1,349	1,023	<b>50</b>
Meter Reading Labor (902)	3,219	3,083	<b>51</b>
Customer Records and Collection Expenses (903)	20,614	24,017	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>25,182</b>	<b>28,123</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	31,987	25,424	56
Office Supplies and Expenses (921)	10,482	13,515	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	16,329	14,325	59
Property Insurance (924)	16,869	16,460	60
Injuries and Damages (925)	7,895	8,335	61
Employee Pensions and Benefits (926)	120,926	138,372	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	8,497	8,319	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
<b>Total Administrative and General Expenses</b>	<b>212,985</b>	<b>224,750</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>678,742</b>	<b>660,984</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		261,000	261,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,194	5,682	2
<b>Net property tax equivalent</b>		<b>254,806</b>	<b>255,318</b>	
Social Security		24,148	22,127	3
PSC Remainder Assessment		1,562	1,762	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>280,516</b>	<b>279,207</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dunn				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.198357				3
County tax rate	mills		6.738339				4
Local tax rate	mills		5.731419				5
School tax rate	mills		9.563953				6
Voc. school tax rate	mills		1.703308				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.935376</b>				<b>10</b>
Less: state credit	mills		1.129353				11
<b>Net tax rate</b>	mills		<b>22.806023</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.731419</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.267261</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.998680</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.935376</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.710191</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.806023</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.196624</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>15,873,356</b>	15,873,356				22
Materials & Supplies	\$	<b>28,039</b>	28,039				23
<b>Subtotal</b>	\$	<b>15,901,395</b>	<b>15,901,395</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>356,658</b>	356,658				25
<b>Taxable Assets</b>	\$	<b>15,544,737</b>	<b>15,544,737</b>				<b>26</b>
Assessment Ratio	dec.		0.950121				27
<b>Assessed Value</b>	\$	<b>14,769,381</b>	<b>14,769,381</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.196624</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>239,214</b>	<b>239,214</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	261,000					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>261,000</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	4,434		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)	89,257		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>93,691</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	4,306		12
Structures and Improvements (321)	481,542		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	42,347		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	378,254		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,766		20
<b>Total Pumping Plant</b>	<b>914,215</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	9,661		21
Structures and Improvements (331)	470,103		22
Water Treatment Equipment (332)	939,774		23
<b>Total Water Treatment Plant</b>	<b>1,419,538</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			4,434	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)			89,257	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>93,691</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			4,306	12
Structures and Improvements (321)			481,542	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			42,347	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			378,254	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,766	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>914,215</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			9,661	21
Structures and Improvements (331)			470,103	22
Water Treatment Equipment (332)	600		939,174	23
<b>Total Water Treatment Plant</b>	<b>600</b>	<b>0</b>	<b>1,418,938</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	9,094		24
Structures and Improvements (341)	500		25
Distribution Reservoirs and Standpipes (342)	1,551,721		26
Transmission and Distribution Mains (343)	2,645,178	144,201	27
Fire Mains (344)	0		28
Services (345)	408,486	24,550	29
Meters (346)	546,229	36,552	30
Hydrants (348)	383,296	14,594	31
Other Transmission and Distribution Plant (349)	618	1,634	32
<b>Total Transmission and Distribution Plant</b>	<b>5,545,122</b>	<b>221,531</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	49,271		34
Office Furniture and Equipment (391)	8,674		35
Computer Equipment (391.1)	19,948		36
Transportation Equipment (392)	112,907		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,213		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	70,200		41
Communication Equipment (397)	4,398		42
SCADA Equipment (397.1)	94,588		43
Miscellaneous Equipment (398)	19,295		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>389,494</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,362,060</b>	<b>221,531</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,362,060</b>	<b>221,531</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			9,094 24
Structures and Improvements (341)			500 25
Distribution Reservoirs and Standpipes (342)			1,551,721 26
Transmission and Distribution Mains (343)	1,224	(64,327)	2,723,828 27
Fire Mains (344)			0 28
Services (345)	3,957	(12,582)	416,497 29
Meters (346)	24,376		558,405 30
Hydrants (348)	3,793		394,097 31
Other Transmission and Distribution Plant (349)			2,252 32
<b>Total Transmission and Distribution Plant</b>	<b>33,350</b>	<b>(76,909)</b>	<b>5,656,394</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			49,271 34
Office Furniture and Equipment (391)			8,674 35
Computer Equipment (391.1)			19,948 36
Transportation Equipment (392)			112,907 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,213 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			70,200 41
Communication Equipment (397)			4,398 42
SCADA Equipment (397.1)			94,588 43
Miscellaneous Equipment (398)	628		18,667 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>628</b>	<b>0</b>	<b>388,866</b>
<b>Total utility plant in service directly assignable</b>	<b>34,578</b>	<b>(76,909)</b>	<b>8,472,104</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>34,578</b>	<b>(76,909)</b>	<b>8,472,104</b>

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

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	5,846,585		27
Fire Mains (344)	0		28
Services (345)	852,064		29
Meters (346)	0		30
Hydrants (348)	786,100		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,484,749</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,484,749</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,484,749</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		64,327	5,910,912 27
Fire Mains (344)			0 28
Services (345)		12,582	864,646 29
Meters (346)			0 30
Hydrants (348)			786,100 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>76,909</b>	<b>7,561,658</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>76,909</b>	<b>7,561,658</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>76,909</b>	<b>7,561,658</b>

**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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	53,064	2.90%	2,589	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	1.80%		6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>53,064</b>		<b>2,589</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	135,705	3.20%	15,409	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	17,254	4.40%	1,863	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	181,002	4.40%	16,643	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	4,954	4.40%	342	15
<b>Total Pumping Plant</b>	<b>338,915</b>		<b>34,257</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	210,532	3.20%	15,043	16
Water Treatment Equipment (332)	426,530	3.30%	31,003	17
<b>Total Water Treatment Plant</b>	<b>637,062</b>		<b>46,046</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	282	3.20%	16	18
Distribution Reservoirs and Standpipes (342)	492,976	1.90%	29,483	19
Transmission and Distribution Mains (343)	6,109	1.30%	34,899	20
Fire Mains (344)	0			21
Services (345)	189,725	2.90%	11,962	22
Meters (346)	146,804	5.50%	30,377	23
Hydrants (348)	107,891	2.20%	8,551	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					0	1
312					0	2
313					0	3
314					55,653	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	55,653	
321					151,114	8
322					0	9
323					19,117	10
324					0	11
325					197,645	12
326					0	13
327					0	14
328					5,296	15
	0	0	0	0	373,172	
331					225,575	16
332	600				456,933	17
	600	0	0	0	682,508	
341					298	18
342					522,459	19
343	1,224				39,784	20
344					0	21
345	3,957	38			197,692	22
346	24,376				152,805	23
348	3,793				112,649	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	618	5.00%	0	<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>944,405</b>		<b>115,288</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	18,908	2.90%	1,429	<b>26</b>
Office Furniture and Equipment (391)	4,785	5.80%	503	<b>27</b>
Computer Equipment (391.1)	8,373	26.70%	4,661	<b>28</b>
Transportation Equipment (392)	55,332	13.30%	8,764	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	6,546	5.80%	592	<b>31</b>
Laboratory Equipment (395)	0			<b>32</b>
Power Operated Equipment (396)	23,678	7.50%	5,265	<b>33</b>
Communication Equipment (397)	4,326	1.64%	72	<b>34</b>
SCADA Equipment (397.1)	40,565	9.20%	8,702	<b>35</b>
Miscellaneous Equipment (398)	6,813	5.80%	1,101	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>169,326</b>		<b>31,089</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,142,772</b>		<b>229,269</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>2,142,772</b>		<b>229,269</b>	

**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					618 25
	<b>33,350</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>1,026,305</b>
390					20,337 26
391					5,288 27
391.1					13,034 28
392					64,096 29
393					0 30
394					7,138 31
395					0 32
396					28,943 33
397					4,398 34
397.1					49,267 35
398	628				7,286 36
399					0 37
	<b>628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>199,787</b>
	<b>34,578</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>2,337,425</b>
					<b>0 38</b>
	<b>34,578</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>2,337,425</b>

## 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)
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	1,343,926	1.30%	76,424
Fire Mains (344)	0		21
Services (345)	203,899	2.90%	24,892
Meters (346)	0		23
Hydrants (348)	186,620	2.20%	17,294

**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					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					1,420,350 20
344					0 21
345					228,791 22
346					0 23
348					203,914 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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>1,734,445</b>		<b>118,610</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>1,734,445</b>		<b>118,610</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>1,734,445</b>		<b>118,610</b>

**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
	0	0	0	0	1,853,055
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
	0	0	0	0	1,853,055
					0 38
	0	0	0	0	1,853,055

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			51,310	<b>51,310</b>	1
February			48,140	<b>48,140</b>	2
March			52,260	<b>52,260</b>	3
April			56,260	<b>56,260</b>	4
May			55,330	<b>55,330</b>	5
June			66,420	<b>66,420</b>	6
July			73,580	<b>73,580</b>	7
August			70,180	<b>70,180</b>	8
September			63,490	<b>63,490</b>	9
October			59,110	<b>59,110</b>	10
November			49,400	<b>49,400</b>	11
December			50,770	<b>50,770</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>696,250</b>	<b>696,250</b>	
Less: Water sold				628,195	13
Volume pumped but not sold				<b>68,055</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance				20,252	16
Volume related to equipment/system malfunction				3,828	17
Non-utility volume NOT included in water sales				2,997	18
Total volume not sold but accounted for				<b>27,077</b>	19
Volume pumped but unaccounted for				<b>40,978</b>	20
Percent of water lost				<b>6%</b>	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.)				3,710	24
Date of maximum: 8/3/2005					25
Cause of maximum:					26
WATERING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,130	27
Date of minimum: 12/24/2005					28
Total KWH used for pumping for the year				1,635,950	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
518 CRESCENT STREET	#3 Well	375	16	2,160,000	Yes	<b>1</b>
825 TAINTER STREET	#4 Well	394	24	1,584,000	Yes	<b>2</b>
1207 9TH AVENUE	#5 Well	475	23	720,000	No	<b>3</b>
580 17TH STREET	#6 Well	417	23	1,584,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	# 3 WELL	# 3 WELL BOOSTER #1	#3 WELL BOOSTER #2	1
Location	518 CRESCENT STREET	518 CRESCENT STREET	518 CRESCENT STREET	2
Purpose	P	B	B	3
Destination	R	T	T	4
Pump Manufacturer	HITACHI	PEERLESS	PEERLESS	5
Year Installed	2002	1998	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	1,600	1,600	8
Pump Motor or Standby Engine Mfr	J-LINE	US	US	9 10
Year Installed	2002	1998	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 WELL	#4 WELL BOOSTER #1	#4 WELL BOOSTER #2	14
Location	825 TAINTER STREET	825 TAINTER STREET	825 TAINTER STREET	15
Purpose	P	B	B	16
Destination	R	T	T	17
Pump Manufacturer	HATACHI	BYRON JACKSON	BYRON JACKSON	18
Year Installed	1999	1989	1989	19
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,200	1,200	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1996	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	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	#5 WELL	#6 WELL	#6 WELL BOOSTER #1	1
Location	1207 9TH AVENUE	580 17TH STREET	580 17TH STREET	2
Purpose	P	P	B	3
Destination	D	R	T	4
Pump Manufacturer	GE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1989	1993	1993	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1989	1994	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 WELL BOOSTER #2			14
Location	580 17TH STREET			15
Purpose	B			16
Destination	T			17
Pump Manufacturer	BYRON JACKSON			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	75			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	NO. 3	NO. 4	NO. 6	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1958	1990	1994	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	10	10	6
Total capacity in gallons (actual)	65,000	65,000	46,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.3000	1.3000	1.8000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	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	TOWER #1	TOWER #2	TOWER #3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1975	1985	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	125	101	165	6
Total capacity in gallons (actual)	750,000	400,000	750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				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	2.000	3,473	0	399	0	3,074
M	D	4.000	45,380	0	0	0	45,380
M	D	6.000	172,936	1,737	0	0	174,673
M	D	8.000	88,336	2,898	0	0	91,234
M	T	8.000	46	0	0	0	46
M	D	10.000	17,295	0	0	0	17,295
M	T	10.000	164	0	0	0	164
M	D	12.000	86,324	1,005	0	0	87,329
M	T	12.000	44	0	0	0	44
M	D	16.000	52,108	0	0	0	52,108
M	S	16.000	1,706	0	0	0	1,706
M	D	20.000	17,822	0	0	0	17,822
M	S	20.000	21	0	0	0	21
<b>Total Within Municipality</b>			<b>485,655</b>	<b>5,640</b>	<b>399</b>	<b>0</b>	<b>490,896</b>
<b>Total Utility</b>			<b>485,655</b>	<b>5,640</b>	<b>399</b>	<b>0</b>	<b>490,896</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,627	2	10	0	2,619	90	1
M	1.000	825	22	0	1	848	131	2
M	1.250	132	1	1	0	132	7	3
M	1.500	101	11	1	0	111	44	4
M	2.000	148	10	1	0	157	56	5
P	2.000	1	0	0	0	1		6
M	3.000	11	0	0	0	11		7
M	4.000	42	0	0	0	42		8
P	4.000	1	0	0	0	1		9
M	6.000	105	2	0	(1)	106	31	10
M	8.000	34	0	0	0	34	10	11
M	10.000	5	0	0	0	5		12
M	12.000	3	0	0	0	3	3	13
<b>Total Utility</b>		<b>4,035</b>	<b>48</b>	<b>13</b>	<b>0</b>	<b>4,070</b>	<b>372</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,078	300	369	0	5,009	380	1
1.000	215	0	4	0	211	27	2
1.500	57	4	0	0	61	24	3
2.000	64	2	0	0	66	18	4
3.000	27	2	0	0	29	12	5
4.000	4	1	0	0	5	2	6
6.000	2	0	0	0	2	2	7
<b>Total:</b>	<b>5,447</b>	<b>309</b>	<b>373</b>	<b>0</b>	<b>5,383</b>	<b>465</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,086	436	5	99	3	380	5,009	1
1.000	3	145	9	27	0	27	211	2
1.500	1	39	1	14	0	6	61	3
2.000	0	12	6	30	0	18	66	4
3.000	0	6	3	11	0	9	29	5
4.000	0	1	1	2	0	1	5	6
6.000	0	0	2	0	0	0	2	7
<b>Total:</b>	<b>4,090</b>	<b>639</b>	<b>27</b>	<b>183</b>	<b>3</b>	<b>441</b>	<b>5,383</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	9				9	1
Within Municipality	861	12	3		870	2
<b>Total Fire Hydrants</b>	<b>870</b>	<b>12</b>	<b>3</b>	<b>0</b>	<b>879</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	645
Number of distribution system valves end of year:	1,108
Number of distribution valves operated during year:	890

### WATER OPERATING SECTION FOOTNOTES

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**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.

SEWER UTILITY'S SHARE OF METER READING COSTS

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**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.

LINE #44 - ACCOUNT 673 - INCREASED WAGES DUE TO WATER MAIN BREAK THAT TOOK TWO WEEKS TO FIND AND REQUIRED ADDITIONAL PERSONNEL AND SERVICES FROM THE CITY'S STREET DEPT. AND AN OUTSIDE VENDOR.

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**Property Tax Equivalent (Water) - Part 2 (Page W-07)**

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

THE MUNICIPALITY AUTHORIZED A TAX EQUIVALENT OF \$261,000 ON MARCH 4, 1996, RESOLUTION #10.

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**Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)****General footnotes**

LINES #27 & 29-31 - ACCOUNTS 343, 345, 346, AND 348 - AMOUNTS ARE SUPPORTED BY PHYSICAL CHANGES IN APPROPRIATE STATISTICAL SCHEDULES.

LINE #23 - ACCT 332 - WRITE OFF JUNKED CHEMICAL PUMP

LINE #44 - ACCT 398 - WRITE OFF JUNKED PIPE LOCATOR

If Adjustments for any account are nonzero, please explain.

COLUMN F - RECLASSIFIED PLANT PAID FOR BY CONTRIBUTIONS IN AID OF CONSTRUCTION PER PSC DOCKET 05-US-105.

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

If Adjustments for any account are nonzero, please explain.

COLUMN F - RECLASSIFIED PLANT PAID FOR BY CONTRIBUTIONS IN AID OF CONSTRUCTION PER DOCKET 05-US-105.

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**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)****General footnotes**

LINE #34 - ACCT 397 - DEPRECIATION RATE USED WAS ADJUSTED FROM 15% TO 1.64% SO AS NOT TO OVER DEPRECIATE COMMUNICATION EQUIPMENT.

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**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.

MAINS ADDED ARE FINANCED BY SPECIAL ASSESSMENTS LEVIED AGAINST PROPERTY OWNERS AS WELL AS GENERAL OPERATING REVENUE. ASSESSMENTS ARE BASED ON THE RATIO OF THE COST OF FEET OF MAIN INSTALLED TO THE NUMBER OF FEET OF PEROPERTY FRONTAGE.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-22)

#### General footnotes

CONVERTED 6" SERVICE TO 1" SERVICE DURING THE YEAR.

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

PROPERTY OWNERS ARE CHARGED THE ACTUAL COST OF LATERAL CONSTRUCTION.

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### Meters (Page W-23)

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

ALL METERS 1" AND SMALLER ARE TESTED AT LEAST EVERY TEN YEARS PER PSC REQUIREMENTS. METER PURCHASE/INSTALLATION DATES ARE RECORDED IN THE UTILITY BILLING COMPUTER PROGRAM AND A LIST IS PRINTED OUT AT EACH QUARTERLY BILLING CYCLE AND GIVEN TO THE SUPERINTENDENT AND THE METER TESTER.

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

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