



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES

Principal Office: 30 WEST CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467

For the Year Ended: DECEMBER 31, 2005

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES

Utility Address: 30 WEST CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467

When was utility organized? 4/1/1920

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RICHARD J. RUBENZER
Title: DIRECTOR OF PUBLIC WORKS

Office Address:
30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467

Telephone: (715) 726 - 2739

Fax Number: (715) 726 - 2750

E-mail Address: cfreagon@ci.chippewa-falls.wi.us

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

Name: STEPHEN C. OTTO, C.P.A.
Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.com

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

Name: DENNIS DOUGHTY
Title: CHAIRMAN

Office Address:
30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2741

Fax Number: (715) 726 - 2750

E-mail Address: cfreagon@ci.chippewa-falls.wi.us

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

IDENTIFICATION AND OWNERSHIP

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

Name: STEPHEN C. OTTO, C.P.A.

Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.com

Date of most recent audit report: 4/11/2005

Period covered by most recent audit: 1/1/04-12/31/04

Names and titles of utility management including manager or superintendent:

Name: RICHARD J. RUBENZER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2739

Fax Number: (715) 726 - 2750

E-mail Address: cfreagon@ci.chippewa-falls.wi.us

Name of utility commission/committee: REVENUES, DISBURSEMENTS, WATER AND WASTEWATER

Names of members of utility commission/committee:

- JACK COVILL
- GREG DACHEL, VICE-CHAIRMAN
- DENNIS DOUGHTY, CHAIRMAN

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

None

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,071,620	2,061,237	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,270,746	1,260,480	2
Depreciation Expense (403)	291,793	289,474	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	252,511	257,413	5
Total Operating Expenses	1,815,050	1,807,367	
Net Operating Income	256,570	253,870	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	256,570	253,870	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	73,068	43,705	10
Miscellaneous Nonoperating Income (421)	354,782	9,011	11
Total Other Income	427,850	52,716	
Total Income	684,420	306,586	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(48,118)	(48,119)	12
Other Income Deductions (426)	71,336	68,672	13
Total Miscellaneous Income Deductions	23,218	20,553	
Income Before Interest Charges	661,202	286,033	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	54,715	57,933	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	54,715	57,933	
Net Income	606,487	228,100	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,966,981	10,738,881	20
Balance Transferred from Income (433)	606,487	228,100	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	11,573,468	10,966,981	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,071,620		2,071,620	1
Total (Acct. 400):	2,071,620	0	2,071,620	
Operation and Maintenance Expense (401-402):				
Derived	1,270,746		1,270,746	2
Total (Acct. 401-402):	1,270,746	0	1,270,746	
Depreciation Expense (403):				
Derived	291,793		291,793	3
Total (Acct. 403):	291,793	0	291,793	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	252,511		252,511	5
Total (Acct. 408):	252,511	0	252,511	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	256,570	0	256,570	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON OPERATING CASH AND INVESTMENTS	9,155	0	9,155	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)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL FUND INVESTMENTS	33,837	0	33,837 12
INTEREST ON LONG-TERM ADVANCE TO CITY	30,076	0	30,076 13
Total (Acct. 419):	73,068	0	73,068
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		354,782	354,782 14
NONE	0	0	0 15
Total (Acct. 421):	0	354,782	354,782
TOTAL OTHER INCOME:	73,068	354,782	427,850

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(48,118)		(48,118) 16
NONE	0	0	0 17
Total (Acct. 425):	(48,118)	0	(48,118)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		71,336	71,336 18
NONE	0	0	0 19
Total (Acct. 426):	0	71,336	71,336
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(48,118)	71,336	23,218

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	54,715		54,715 20
Total (Acct. 427):	54,715	0	54,715
Amortization of Debt Discount and Expense (428):			
NONE	0		0 21
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	54,715	0	54,715
NET INCOME:	323,041	283,446	606,487
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	7,742,466	3,224,515	10,966,981 26
Total (Acct. 216):	7,742,466	3,224,515	10,966,981
Balance Transferred from Income (433):			
Derived	323,041	283,446	606,487 27
Total (Acct. 433):	323,041	283,446	606,487
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	8,065,507	3,507,961	11,573,468

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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,071,620	0	0	0	2,071,620	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	2,254				2,254	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	2,069,366	0	0	0	2,069,366	

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	460,896		460,896	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	15,394		15,394	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	4,276		4,276	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	27,351		27,351	19
Total Payroll	507,917	0	507,917	

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	10.7	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,565,893	15,832,169	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,360,519	4,073,927	2
Net Utility Plant	12,205,374	11,758,242	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	12,205,374	11,758,242	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,916	2,916	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	2,916	2,916	
Investment in Municipality (123)	0	0	7
Other Investments (124)	750,000	750,000	8
Special Funds (125-128)	1,557,303	1,281,986	9
Total Other Property and Investments	2,310,219	2,034,902	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	300,349	330,523	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	162,241	208,097	15
Other Accounts Receivable (143)	12,014	9,326	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	158,211	187,927	18
Materials and Supplies (151-163)	71,275	76,262	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	27,699	27,623	21
Accrued Utility Revenues (173)	231,581	206,982	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	963,370	1,046,740	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	412,825	557,011	25
Total Deferred Debits	412,825	557,011	
Total Assets and Other Debits	15,891,788	15,396,895	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,161,458	1,161,458	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	11,573,468	10,966,981	28
Total Proprietary Capital	12,734,926	12,128,439	
LONG-TERM DEBT			
Bonds (221-222)	1,810,665	1,905,419	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,810,665	1,905,419	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	70,345	43,713	33
Payables to Municipality (233)	37,580	34,592	34
Customer Deposits (235)	318	0	35
Taxes Accrued (236)	223,646	227,075	36
Interest Accrued (237)	8,963	9,432	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	340,852	314,812	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	1,005,345	1,048,225	44
Total Deferred Credits	1,005,345	1,048,225	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	15,891,788	15,396,895	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	15,832,169	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	11,769,724	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,661,394	0	0	0	3
Utility Plant Purchased or Sold (102)	0				4
Utility Plant in Process of Reclassification (103)	0				5
Utility Plant Leased to Others (104)	0				6
Property Held for Future Use (105)	0				7
Completed Construction not Classified (106)	0				8
Construction Work in Progress (107)	134,775				9
Total Utility Plant	16,565,893	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,229,573	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,130,946	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				13
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				15
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				16
Total Accumulated Provision	4,360,519	0	0	0	
Net Utility Plant	12,205,374	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,999,078				2,999,078	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	291,793				291,793	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	24,821				24,821	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	20,179				20,179	9
Salvage	11,101				11,101	10
Other credits (specify):						11
None					0	12
					0	13
					0	14
					0	15
Total credits	347,894	0	0	0	347,894	16
Debits during year						17
Book cost of plant retired	107,156				107,156	18
Cost of removal	10,243				10,243	19
Other debits (specify):						20
None					0	
					0	
					0	23
					0	24
Total debits	117,399	0	0	0	117,399	25
Balance end of year (111.1)	3,229,573	0	0	0	3,229,573	26

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,074,849				1,074,849	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	71,336				71,336	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
None	0				0	9
Salvage	0				0	10
Other credits (specify):						11
None					0	12
					0	13
					0	14
					0	15
Total credits	71,336	0	0	0	71,336	16
Debits during year						17
Book cost of plant retired	8,326				8,326	18
Cost of removal	6,914				6,914	19
Other debits (specify):						20
None					0	
					0	
					0	23
					0	24
Total debits	15,240	0	0	0	15,240	25
Balance end of year (111.1)	1,130,945	0	0	0	1,130,945	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
TREE PLANTING COSTS	2,916			2,916	3
Total Nonutility Property (121)	2,916	0	0	2,916	
Less accum. prov. depr. & amort. (122)	0			0	4
 Net Nonutility Property	 2,916	 0	 0	 2,916	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	71,275	76,262
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
Total Materials and Supplies	71,275	76,262

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,161,458	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>1,161,458</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SYSTEM REVENUE BONDS (SDWLF)	02/14/2001	05/01/2020	2.97%	1,810,665	1
Total Bonds (Account 221):				1,810,665	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 1,810,665

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	227,075	1
Accruals:		
Charged water department expense	252,511	2
Charged electric department expense	0	3
Charged sewer department expense	8,252	4
Other (explain):		
Charged to Plant Accounts	1,178	5
Charged to Accumulated Depreciation	327	6
Charged to Accounts Receivable	2,092	7
Total Accruals and other credits	264,360	
Taxes paid during year:		
County, state and local taxes	227,075	8
Social Security taxes	38,855	9
PSC Remainder Assessment	1,859	10
Other (explain):		
None	0	11
Total payments and other debits	267,789	
Balance end of year	223,646	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SYSTEM REVENUE BONDS (SDWLF) 2/14/01	9,432	54,715	55,184	8,963	1
Subtotal	9,432	54,715	55,184	8,963	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	9,432	54,715	55,184	8,963	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
LONG-TERM ADVANCE TO CITY (4%)	750,000	2
Total (Acct. 124):	750,000	
Sinking Funds (125):		
BOND REDEMPTION FUND LGIP ACCOUNT	92,335	3
Total (Acct. 125):	92,335	
Depreciation Fund (126):		
DEPRECIATION FUND LGIP ACCOUNT	374,416	4
DEPRECIATION FUND WIT ACCOUNT	1,090,552	5
Total (Acct. 126):	1,464,968	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	162,241	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	162,241	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
DUE FROM VENDOR FOR SALVAGE ON METERS (REC'D 2/06)	4,050	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
MISCELLANEOUS BILLINGS FOR REPAIRS AND SERVICES TO OTHERS	7,964	17
Total (Acct. 143):	12,014	
Receivables from Municipality (145):		
WASTEWATER DEPARTMENT'S SHARE OF METER RELATED COSTS	88,998	18
OTHER WASTEWATER OPERATIONAL COSTS PAID BY WATER UTILITY	1,228	19
DELINQUENT BILLINGS PLACED ON TAX ROLL	60,580	20
DATA PROCESSING LABOR	3,669	21
OTHER GENERAL FUND OPERATIONAL COSTS	3,736	22
Total (Acct. 145):	158,211	
Prepayments (165):		
NONE		23
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
EAST TOWER PAINTING COSTS (PSC AUTHORIZED 3/25/02)	118,350	28
WEST TOWER PAINTING COSTS (PSC AUTHORIZED 3/26/03)	136,707	29
SOUTH HILL TANK PAINTING COSTS (PSC AUTHORIZED 4/7/04)	157,768	30
Total (Acct. 186):	412,825	
Payables to Municipality (233):		
INSURANCE COST PAID BY CITY'S GENERAL FUND	36,192	31
FUEL USAGE	1,388	32
Total (Acct. 233):	37,580	
Other Deferred Credits (253):		
Regulatory Liability	866,124	33
SICK LEAVE PAYABLE	95,587	34

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Other Deferred Credits (253):	
VACATION PAYABLE	21,995 35
HEALTH INSURANCE PAYABLE	19,191 36
RENT COLLECTED IN ADVANCE	2,448 37
Total (Acct. 253):	1,005,345

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	11,637,436	0	0	0	11,637,436	1
Materials and Supplies	73,768	0	0	0	73,768	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation (111.1)	3,114,325	0	0	0	3,114,325	4
Customer Advances for Construction	0				0	5
Regulatory Liability	890,183	0	0	0	890,183	6
NONE	0				0	7
Average Net Rate Base	7,706,696	0	0	0	7,706,696	
Net Operating Income	256,570	0	0	0	256,570	8
Net Operating Income as a percent of						
Average Net Rate Base	3.33%	N/A	N/A	N/A	3.33%	

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	914,242	0	0	0	914,242	1
Add credits during year:						
NONE	0				0	2
Deduct charges:						
Miscellaneous Amortization (425)	48,118	0	0	0	48,118	3
Other (specify):						
NONE	0				0	4
Balance End of Year	866,124	0	0	0	866,124	

FINANCIAL SECTION FOOTNOTES

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

East tower painting costs were approved for deferral on March 25, 2002.

West tower painting costs were approved for deferral on March 26, 2003.

South Hill tank painting costs were approved for deferral on April 7, 2004.

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.

Done.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,008,322	2,015,539	1
Total Sales of Water	2,008,322	2,015,539	
Other Operating Revenues			
Forfeited Discounts (470)	15,580	15,096	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	19,392	3,960	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	28,326	26,642	6
Total Other Operating Revenues	63,298	45,698	
Total Operating Revenues	2,071,620	2,061,237	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	3,732	1,594	7
Pumping Expenses (620-633)	209,597	131,911	8
Water Treatment Expenses (640-652)	156,272	119,680	9
Transmission and Distribution Expenses (660-678)	580,863	562,544	10
Customer Accounts Expenses (901-905)	63,305	59,973	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	256,977	384,778	13
Total Operation and Maintenance Expenses	1,270,746	1,260,480	
Other Operating Expenses			
Depreciation Expense (403)	291,793	289,474	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	252,511	257,413	16
Total Other Operating Expenses	544,304	546,887	
Total Operating Expenses	1,815,050	1,807,367	
NET OPERATING INCOME	256,570	253,870	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	4,145	206,427	587,523	4
Commercial	1,111	184,345	306,411	5
Industrial	129	775,348	615,032	6
Total Metered Sales to General Customers (461)	5,385	1,166,120	1,508,966	
Private Fire Protection Service (462)	74		34,202	7
Public Fire Protection Service (463)	1		359,658	8
Other Sales to Public Authorities (464)	43	84,237	105,496	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,503	1,250,357	2,008,322	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	359,658	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	359,658	
Forfeited Discounts (470):		
Customer late payment charges	15,580	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	15,580	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER RENTAL FOR COMMUNICATIONS	19,392	8
Total Rents from Water Property (472)	19,392	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	26,369	10
Other (specify):		
MISCELLANEOUS	1,957	11
Total Other Water Revenues (474)	28,326	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	3,732	1,594	13
Total Source of Supply Expenses	3,732	1,594	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	107,851	103,399	17
Pumping Labor and Expenses (624)	44,853	28,506	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	4,952	0	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	51,941	6	25
Total Pumping Expenses	209,597	131,911	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	108,833	74,867	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	35,158	32,721	28
Miscellaneous Expenses (643)	0	0	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	0	0	32
Maintenance of Water Treatment Equipment (652)	12,281	12,092	33
Total Water Treatment Expenses	156,272	119,680	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	29,622	28,284	34
Storage Facilities Expenses (661)	3,166	1,938	35
Transmission and Distribution Lines Expenses (662)	180,126	156,086	36
Meter Expenses (663)	0	0	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	42,204	41,896	39
Rents (666)	12,000	12,000	40
Maintenance Supervision and Engineering (670)	29,622	28,284	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	157,258	149,446	43
Maintenance of Transmission and Distribution Mains (673)	65,985	45,745	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	23,711	24,527	46
Maintenance of Meters (676)	17,310	38,034	47
Maintenance of Hydrants (677)	19,806	36,036	48
Maintenance of Miscellaneous Plant (678)	53	268	49
Total Transmission and Distribution Expenses	580,863	562,544	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	5,889	5,597	51
Customer Records and Collection Expenses (903)	55,162	53,801	52
Uncollectible Accounts (904)	2,254	575	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	63,305	59,973	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	20,679	49,436	56
Office Supplies and Expenses (921)	5,591	7,270	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	19,256	8,743	59
Property Insurance (924)	6,211	5,084	60
Injuries and Damages (925)	29,980	26,630	61
Employee Pensions and Benefits (926)	173,486	285,746	62
Regulatory Commission Expenses (928)	0	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	1,174	1,269	65
Rents (931)	600	600	66
Maintenance of General Plant (932)	0	0	67
Total Administrative and General Expenses	256,977	384,778	
Total Operation and Maintenance Expenses	1,270,746	1,260,480	

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	N/A	223,646	227,075	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	8,252	8,024	2
Net property tax equivalent		215,394	219,051	
Social Security	DIRECT BASED ON PAYROLL	35,258	36,083	3
PSC Remainder Assessment	N/A	1,859	2,279	4
Other (specify): NONE	N/A	0	0	5
Total tax expense		252,511	257,413	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192400				3
County tax rate	mills		3.472600				4
Local tax rate	mills		7.957420				5
School tax rate	mills		8.385020				6
Voc. school tax rate	mills		1.652160				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.659600				10
Less: state credit	mills		1.121550				11
Net tax rate	mills		20.538050				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.957420				14
Combined School Tax Rate	mills		10.037180				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.994600				17
Total Tax Rate	mills		21.659600				18
Ratio of Local and School Tax to Total	dec.		0.830791				19
Total tax net of state credit	mills		20.538050				20
Net Local and School Tax Rate	mills		17.062826				21
Utility Plant, Jan. 1	\$	15,832,169	15,832,169				22
Materials & Supplies	\$	76,262	76,262				23
Subtotal	\$	15,908,431	15,908,431				24
Less: Plant Outside Limits	\$	26,683	26,683				25
Taxable Assets	\$	15,881,748	15,881,748				26
Assessment Ratio	dec.		0.970310				27
Assessed Value	\$	15,410,219	15,410,219				28
Net Local & School Rate	mills		17.062826				29
Tax Equiv. Computed for Current Year	\$	262,942	262,942				30
Tax Equivalent per 1994 PSC Report	\$	196,054					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	223,646					32 33
Tax equiv. for current year (see note 6)	\$	223,646					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	122,279		4
Structures and Improvements (311)	87,745	584	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	390,862		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	23,490		11
Total Source of Supply Plant	624,376	584	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	810,375		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	224,439		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	351,856	50,874	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,386,670	50,874	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	846,033		22
Water Treatment Equipment (332)	1,260,551		23
Total Water Treatment Plant	2,106,584	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			122,279	4
Structures and Improvements (311)			88,329	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			390,862	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			23,490	11
Total Source of Supply Plant	0	0	624,960	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			810,375	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			224,439	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	19,193		383,537	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	19,193	0	1,418,351	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			846,033	22
Water Treatment Equipment (332)			1,260,551	23
Total Water Treatment Plant	0	0	2,106,584	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,291		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	489,586	6,840	26
Transmission and Distribution Mains (343)	3,119,899	106,576	27
Fire Mains (344)	0		28
Services (345)	1,042,833	103,588	29
Meters (346)	996,899	25,114	30
Hydrants (348)	912,261	42,006	31
Other Transmission and Distribution Plant (349)	11,247		32
Total Transmission and Distribution Plant	6,586,016	284,124	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	13,196		35
Computer Equipment (391.1)	80,665	1,252	36
Transportation Equipment (392)	300,531	34,898	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	55,664		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	114,436		41
Communication Equipment (397)	6,219		42
SCADA Equipment (397.1)	230,791		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	801,502	36,150	
Total utility plant in service directly assignable	11,505,148	371,732	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,505,148	371,732	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			13,291	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			496,426	26
Transmission and Distribution Mains (343)	1,242		3,225,233	27
Fire Mains (344)			0	28
Services (345)	7,484		1,138,937	29
Meters (346)	33,217		988,796	30
Hydrants (348)	1,918		952,349	31
Other Transmission and Distribution Plant (349)			11,247	32
Total Transmission and Distribution Plant	43,861	0	6,826,279	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)	880		12,316	35
Computer Equipment (391.1)	700		81,217	36
Transportation Equipment (392)	42,522		292,907	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			55,664	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			114,436	41
Communication Equipment (397)			6,219	42
SCADA Equipment (397.1)			230,791	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	44,102	0	793,550	
Total utility plant in service directly assignable	107,156	0	11,769,724	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	107,156	0	11,769,724	

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	475,514		26
Transmission and Distribution Mains (343)	2,714,065	228,425	27
Fire Mains (344)	0		28
Services (345)	961,143	79,305	29
Meters (346)	0		30
Hydrants (348)	164,216	47,052	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,314,938	354,782	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	4,314,938	354,782	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,314,938	354,782	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			475,514 26
Transmission and Distribution Mains (343)	1,081		2,941,409 27
Fire Mains (344)			0 28
Services (345)	6,900		1,033,548 29
Meters (346)			0 30
Hydrants (348)	345		210,923 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,326	0	4,661,394
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	8,326	0	4,661,394
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	8,326	0	4,661,394

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	14,821	2.70%	2,378	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	142,553	2.94%	11,491	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	11,016	4.55%	1,069	7
Total Source of Supply Plant	168,390		14,938	
PUMPING PLANT				
Structures and Improvements (321)	63,583	2.43%	19,692	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	65,386	4.42%	9,920	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	202,336	4.42%	16,252	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	331,305		45,864	
WATER TREATMENT PLANT				
Structures and Improvements (331)	201,209	3.33%	28,173	16
Water Treatment Equipment (332)	343,371	4.00%	50,422	17
Total Water Treatment Plant	544,580		78,595	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	339,419	1.86%	9,170	19
Transmission and Distribution Mains (343)	503,533	0.93%	29,505	20
Fire Mains (344)	0			21
Services (345)	316,887	3.33%	36,326	22
Meters (346)	103,633	5.00%	49,642	23
Hydrants (348)	200,511	1.59%	14,824	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					17,199	1
312					0	2
313					0	3
314					154,044	4
315					0	5
316					0	6
317					12,085	7
	0	0	0	0	183,328	
321					83,275	8
322					0	9
323					75,306	10
324					0	11
325	19,193				199,395	12
326					0	13
327					0	14
328					0	15
	19,193	0	0	0	357,976	
331					229,382	16
332					393,793	17
	0	0	0	0	623,175	
341					0	18
342					348,589	19
343	1,242	797			530,999	20
344					0	21
345	7,484	6,095			339,634	22
346	33,217		4,050		124,108	23
348	1,918	3,351			210,066	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	2,743	5.00%	562	25
Total Transmission and Distribution Plant	1,466,726		140,029	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	6,162	5.88%	750	27
Computer Equipment (391.1)	75,273	25.00%	6,643	28
Transportation Equipment (392)	166,780	12.50%	22,978	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	55,664	5.88%	0	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	74,649	10.00%	8,251	33
Communication Equipment (397)	3,719	9.09%	565	34
SCADA Equipment (397.1)	105,830	9.09%	20,979	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	488,077		60,166	
Total accum. prov. directly assignable	2,999,078		339,592	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,999,078		339,592	

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					3,305 25
	43,861	10,243	4,050	0	1,556,701
390					0 26
391	880				6,032 27
391.1	700				81,216 28
392	42,522		7,051	(2,799)	151,488 29
393					0 30
394					55,664 31
395					0 32
396					82,900 33
397					4,284 34
397.1					126,809 35
398					0 36
399					0 37
	44,102	0	7,051	(2,799)	508,393
	107,156	10,243	11,101	(2,799)	3,229,573
					0 38
	107,156	10,243	11,101	(2,799)	3,229,573

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	253,544	1.86%	8,845
Transmission and Distribution Mains (343)	443,741	0.93%	26,298
Fire Mains (344)	0		21
Services (345)	338,933	3.33%	33,212
Meters (346)	0		23
Hydrants (348)	38,631	1.59%	2,982

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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					262,389 19
343	1,081	693			468,265 20
344					0 21
345	6,900	5,618			359,627 22
346					0 23
348	345	603			40,665 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	1,074,849		71,337
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	1,074,849		71,337
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	1,074,849		71,337

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
	8,326	6,914	0	0	1,130,946
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
	8,326	6,914	0	0	1,130,946
					0 38
	8,326	6,914	0	0	1,130,946

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			106,915	106,915	1
February			98,952	98,952	2
March			108,992	108,992	3
April			112,190	112,190	4
May			118,449	118,449	5
June			129,966	129,966	6
July			148,969	148,969	7
August			143,280	143,280	8
September			117,882	117,882	9
October			112,987	112,987	10
November			93,519	93,519	11
December			95,752	95,752	12
Total annual pumpage	0	0	1,387,853	1,387,853	
Less: Water sold				1,250,357	13
Volume pumped but not sold				137,496	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				15,057	16
Volume related to equipment/system malfunction				661	17
Non-utility volume NOT included in water sales				105	18
Total volume not sold but accounted for				15,823	19
Volume pumped but unaccounted for				121,673	20
Percent of water lost				9%	21
If more than 15%, indicate causes: Not Applicable.					22
If more than 15%, state what action has been taken to reduce water loss: Not Applicable.					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,775	24
Date of maximum: 7/11/2005					25
Cause of maximum: Unidirectional flushing, watering					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,239	27
Date of minimum: 11/24/2005					28
Total KWH used for pumping for the year				1,881,568	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery: N/A					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST WELL FIELD	1	53	36	789,208	Yes	1
EAST WELL FIELD	1	40	24	142,331	Yes	2
WEST WELL FIELD	2	60	36	90,756	Yes	3
EAST WELL FIELD	2	48	24	398,373	Yes	4
EAST WELL FIELD	3	54	24	293,822	Yes	5
WEST WELL FIELD	3	60	20	715,202	Yes	6
EAST WELL FIELD	4	63	24	341,707	Yes	7
EAST WELL FIELD	5	90	24	504,997	Yes	8
EAST WELL FIELD	6	58	16	525,940	Yes	9

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	BOOSTER #1E	BOOSTER #2E	PUMP #1E	1
Location	NITRATE PLANT	NITRATE PLANT	EAST EDDY	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	LAYNE-BOWLER	5
Year Installed	1998	1998	1962	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	650	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1998	1998	1962	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #1W	PUMP #2E	PUMP #2W	14
Location	WEST EDDY	EAST EDDY	WEST EDDY	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	GENERAL ELECTRIC	18
Year Installed	1999	1999	2005	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,275	1,100	1,200	21
Pump Motor or Standby Engine Mfr	EMERSON	US ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	2005	1976	2005	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	100	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	PUMP #3E	PUMP #3W	PUMP #4E	1
Location	EAST EDDY	WEST EDDY	EAST EDDY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE UR STAGE-GOULD'S 12CMC	FAIRBANKS-MORSE		5
Year Installed	1998	2004	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	900	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1998	2004	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #5E	PUMP #6E		14
Location	EAST EDDY	EAST EDDY		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE-BOWLER	FAIRBANKS-MORSE		18
Year Installed	1997	1995		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,250	1,000		21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC		22 23
Year Installed	1997	1972		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	100		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	EAST HILL	SOUTH SIDE	WEST HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1976	1962	1962	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	138	152	151	6
Total capacity in gallons (actual)	1,000,000	500,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.8800			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	9,626	0	213	0	9,413	1
M	D	4.000	6,282	0	0	0	6,282	2
M	D	6.000	208,071	3,084	659	0	210,496	3
M	D	8.000	68,059	4,639	0	0	72,698	4
M	D	10.000	4,600	0	0	0	4,600	5
M	D	12.000	120,479	2,049	522	0	122,006	6
M	D	16.000	45,665	0	0	0	45,665	7
M	D	20.000	6,086	0	0	0	6,086	8
Total Within Municipality			468,868	9,772	1,394	0	477,246	
M	D	6.000	70	0	0	0	70	9
M	D	8.000	700	0	0	0	700	10
M	D	12.000	760	0	0	0	760	11
Total Outside of Municipality			1,530	0	0	0	1,530	
Total Utility			470,398	9,772	1,394	0	478,776	

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	0.625	455	0	31	(88)	336		1
M	0.750	1,051	2	30	0	1,023		2
M	1.000	2,679	192	29	88	2,930	163	3
M	1.250	6	0	1	0	5		4
M	1.500	136	1	1	0	136	2	5
M	2.000	269	3	3	0	269	47	6
M	4.000	18	0	1	0	17		7
M	6.000	54	5	0	0	59	19	8
M	8.000	102	0	0	0	102	45	9
M	10.000	3	0	0	0	3		10
M	12.000	6	0	0	0	6	2	11
Total Utility		4,779	203	96	0	4,886	278	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,249	0	208	1	2,042	98	1
0.750	3,131	24	29	0	3,126	111	2
1.000	291	0	16	0	275	32	3
1.500	89	25	2	0	112	40	4
2.000	82	8	7	0	83	61	5
3.000	32	1	4	0	29	4	6
4.000	18	1	0	0	19	4	7
6.000	8	0	1	0	7	0	8
8.000	2	0	1	0	1	1	9
Total:	5,902	59	268	1	5,694	351	

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	1,897	85	3	0	0	57	2,042	1
0.750	2,208	762	30	8	0	118	3,126	2
1.000	48	131	26	7	0	63	275	3
1.500	0	58	15	6	0	33	112	4
2.000	0	35	15	13	0	20	83	5
3.000	0	10	8	1	0	10	29	6
4.000	0	3	8	2	0	6	19	7
6.000	0	0	3	0	0	4	7	8
8.000	0	0	0	1	0	0	1	9
Total:	4,153	1,084	108	38	0	311	5,694	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	4				4	1
Within Municipality	767	29	12		784	2
Total Fire Hydrants	771	29	12	0	788	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	788
Number of distribution system valves end of year:	1,189
Number of distribution valves operated during year:	867

WATER OPERATING SECTION FOOTNOTES

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

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

Done.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account #624-Pumping Labor and Expenses

Outside laboratory services increased \$5,805 over the previous year. After considering this amount, the balance in this account does compare to the 2003 amount of \$38,338. The expense 2004 was lower than usual.

Account #633-Maintenance of Pumping Equipment

Costs recorded in this account relate the rehabilitation costs of West Wells #2 and #3.

Account #641-Chemicals

The increase in this account relates to the increase in price of caustic soda.

Account #662-Transmission and Distribution Lines Expense

The increase in this account relates to an increase in wages of \$17,145 which corresponds to a decrease in wages charged to the various maintenance accounts.

Account #673-Maintenance of Mains

The inherent nature of this account can result in large fluctuations from year to year. An analysis of work orders shows an increase in activity in this year over the previous year. The 2005 expense of \$65,985 does compare to the 2003 amount of \$61,621.

Account #676 Maintenance of Meters

The decrease is a result of the utility completing its meter replacement program.

Account #677 Maintenance of Hydrants

Again, the nature of this maintenance account can result in large changes from year to year. The balance in this account has ranged from \$8,868 to \$36,036 over the past 4 years.

Account #920-Administrative and General Salaries

The decrease in this account is the result of a reorganization of the office during 2005.

Account #923-Outside Services Employed

Engineering consultation fees were \$10,294 in 2005.

Account #926-Employee Pensions and Benefits

This account was unusually high in the previous year because of the payoff of the utility's share of unfunded retirement liability. The account has returned to normal in 2005.

WATER OPERATING SECTION FOOTNOTES

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 has authorized a lower tax equivalent. On May 19, 1998 a resolution was passed by the City Council that eliminated the tax equivalent on the nitrate removal plant. This issue was considered by the PSC and incorporated in the 1998 rate case which was authorized and put into effect on June 1, 1998.

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

If Adjustments for any account are nonzero, please explain.

The amount reported as an adjustment for transportation equipment (392) represents the gain on the disposal of equipment.

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.

Main additions were financed as follows:
7,959' were financed by a developer and the construction contract was used as basis for recording the cost of the additions;
1,281' were financed by the utility; and
532' were assessed against property owners based on footage. The City's general fund purchased the assessments from the utility.

Water Services (Page W-22)

Explain all reported Adjustments.

Amounts recorded in the adjustment column relate to a correction of 1" services added in 2004 that were reported as 5/8" additions.

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

Service additions were financed as follows:
109 services were financed by a developer and the construction contract was used as basis for recording the cost of the additions;
91 services were financed by the utility; and
3 services were assessed against property owners of which 2 were by application of Cz-1 and one larger service at actual cost.

Meters (Page W-23)

Explain all reported adjustments.

The adjustment of one meter to the 5/8" size is the result of an inventory property record correction.

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

Tested on a 10% rotating basis to ensure that all meters are tested every 10 years.

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.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

The 3 6" meters in use were tested in November of 2004 and will be tested in 2006.
