



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, 2006

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: DANIEL L. THOLE, CPA
Title: INDEPENDENT AUDITOR

Office Address: LARSONALLEN
821B BEAR PAW AVENUE
RICE LAKE, WI 54868

Telephone: (715) 234 - 6156

Fax Number: (715) 234 - 5064

E-mail Address: dthole@larsonallen.com

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

Name: DENNIS DOUGHTY
Title: CHAIRMAN

Office Address:
30 W. CENTRAL STR. ROOM 209
CHIPPEWVA FALLS, WI 54729

Telephone: (715) 726 - 2741

Fax Number: (715) 726 - 2750

E-mail Address: cfreadon@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: DANIEL L. THOLE, CPA

Title: INDEPENDENT AUDITOR

Office Address: LARSONALLEN
821B BEAR PAW AVENUE
RICE LAKE, WI 54868

Telephone: (715) 234 - 6156

Fax Number:

E-mail Address: dthole@larsonallen.com

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

Period covered by most recent audit: 2005

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)	2,133,362	2,071,620	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,224,933	1,270,746	2
Depreciation Expense (403)	292,137	291,793	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	251,981	252,511	5
Total Operating Expenses	1,769,051	1,815,050	
Net Operating Income	364,311	256,570	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	364,311	256,570	
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)	89,388	73,068	10
Miscellaneous Nonoperating Income (421)	11,727	354,782	11
Total Other Income	101,115	427,850	
Total Income	465,426	684,420	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(48,118)	(48,118)	12
Other Income Deductions (426)	74,166	71,336	13
Total Miscellaneous Income Deductions	26,048	23,218	
Income Before Interest Charges	439,378	661,202	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	51,845	54,715	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	51,845	54,715	
Net Income	387,533	606,487	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,573,468	10,966,981	20
Balance Transferred from Income (433)	387,533	606,487	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)	11,961,001	11,573,468	

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	2,133,362		2,133,362	1
Total (Acct. 400):	2,133,362	0	2,133,362	
Operation and Maintenance Expense (401-402):				
Derived	1,224,933		1,224,933	2
Total (Acct. 401-402):	1,224,933	0	1,224,933	
Depreciation Expense (403):				
Derived	292,137		292,137	3
Total (Acct. 403):	292,137	0	292,137	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	251,981		251,981	5
Total (Acct. 408):	251,981	0	251,981	
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:	364,311	0	364,311	
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 SPECIAL FUND INVESTMENTS	61,689	0	61,689	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 LONG-TERM ADVANCE TO CITY	27,699	0	27,699 12
Total (Acct. 419):	89,388	0	89,388
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	11,727	11,727 13
NONE	0	0	0 14
Total (Acct. 421):	0	11,727	11,727
TOTAL OTHER INCOME:	89,388	11,727	101,115
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(48,118)	██████████	(48,118) 15
NONE	0	0	0 16
Total (Acct. 425):	(48,118)	0	(48,118)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	74,166	74,166 17
NONE	0	0	0 18
Total (Acct. 426):	0	74,166	74,166
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(48,118)	74,166	26,048
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	51,845	██████████	51,845 19
Total (Acct. 427):	51,845	0	51,845
Amortization of Debt Discount and Expense (428):			
NONE	0	██████████	0 20
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 22
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 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	51,845	0	51,845
NET INCOME:	449,972	(62,439)	387,533
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	8,065,507	3,507,961	11,573,468 25
Total (Acct. 216):	8,065,507	3,507,961	11,573,468
Balance Transferred from Income (433):			
Derived	449,972	(62,439)	387,533 26
Total (Acct. 433):	449,972	(62,439)	387,533
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	8,515,479	3,445,522	11,961,001

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
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	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	2,133,362	0	0	0	2,133,362	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	635				635	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,132,727	0	0	0	2,132,727	

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	356,772		356,772	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	18,103		18,103	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	6,184		6,184	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	381,059	0	381,059	

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	10.5	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)	18,437,783	16,565,893	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,733,374	4,360,519	2
Net Utility Plant	13,704,409	12,205,374	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	13,704,409	12,205,374	
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)	653,719	1,557,303	9
Total Other Property and Investments	1,406,635	2,310,219	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,010,477	300,349	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	184,459	162,241	15
Other Accounts Receivable (143)	8,361	12,014	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	156,316	158,211	18
Materials and Supplies (151-163)	62,728	71,275	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	27,699	27,699	21
Accrued Utility Revenues (173)	231,798	231,581	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	1,681,838	963,370	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	268,639	412,825	25
Total Deferred Debits	268,639	412,825	
Total Assets and Other Debits	17,061,521	15,891,788	

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)	1,184,277	1,161,458	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	11,961,001	11,573,468	28
Total Proprietary Capital	13,145,278	12,734,926	
LONG-TERM DEBT			
Bonds (221-222)	1,713,097	1,810,665	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,713,097	1,810,665	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	54,957	70,345	33
Payables to Municipality (233)	953,974	37,580	34
Customer Deposits (235)	0	318	35
Taxes Accrued (236)	224,966	223,646	36
Interest Accrued (237)	8,480	8,963	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	1,242,377	340,852	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	960,769	1,005,345	44
Total Deferred Credits	960,769	1,005,345	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	17,061,521	15,891,788	

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	16,565,893	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)	11,902,986	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,673,120	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)	1,861,677				9
Total Utility Plant	18,437,783	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)	3,528,263	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,205,111	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	4,733,374	0	0	0	
Net Utility Plant	13,704,409	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)	3,229,573				3,229,573	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	292,137				292,137	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	25,102				25,102	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	20,836				20,836	9
Salvage	173				173	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	338,248	0	0	0	338,248	16
Debits during year						17
Book cost of plant retired	27,930				27,930	18
Cost of removal	11,628				11,628	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	39,558	0	0	0	39,558	25
Balance end of year (111.1)	3,528,263	0	0	0	3,528,263	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)	1,130,946				1,130,946	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	74,166				74,166	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	74,166	0	0	0	74,166	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	1,205,112	0	0	0	1,205,112	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		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	62,728	71,275
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	<u>62,728</u>	<u>71,275</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</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):		
TAX INCREMENTAL DISTRICT PROJECT - CASHMAN DRIVE	22,819	2
Balance end of year	<u><u>1,184,277</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%	1,713,097	1
Total Bonds (Account 221):				1,713,097	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 1,713,097

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	223,646	1
Accruals:		
Charged water department expense	251,980	2
Charged electric department expense		3
Charged sewer department expense	7,812	4
Other (explain):		
NONE		5
Total Accruals and other credits	259,792	
Taxes paid during year:		
County, state and local taxes	223,646	6
Social Security taxes	33,226	7
PSC Remainder Assessment	1,600	8
Other (explain):		
NONE		9
Total payments and other debits	258,472	
Balance end of year	224,966	

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	8,963	51,845	52,328	8,480	1
Subtotal	8,963	51,845	52,328	8,480	
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	8,963	51,845	52,328	8,480	

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	97,383	3
Total (Acct. 125):	97,383	
Depreciation Fund (126):		
DEPRECIATION FUND	556,336	4
Total (Acct. 126):	556,336	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	184,459	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	184,459	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS BILLINGS FOR REPAIRS AND SERVICES TO OTHERS	8,361	15
Total (Acct. 143):	8,361	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND - 2006 TAX ROLL ITEMS	68,497	16
DUE FROM GENERAL FUND - 2006 OPERATING EXPENSES	2,514	17
DUE FROM SEWER UTILITY - 2006 METER COSTS	84,687	18
DUE FROM SEWER UTILITY - 2006 OPERATING EXPENSES	618	19
Total (Acct. 145):	156,316	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
EAST TOWER PAINTING COSTS (PSC AUTHORITY 3/25/02)	59,175	25
WEST TOWER PAINTING COSTS (PSC AUTHORIZED 3/26/03)	91,138	26
SOUTH HILL TANK PAINTING COSTS (PSC AUTHORIZED 4/7/04)	118,326	27
Total (Acct. 186):	268,639	
Payables to Municipality (233):		
DUE TO GENERAL FUND - CASH ADVANCE FOR OPERATIONS	900,000	28
DUE TO GENERAL FUND - 2006 INSURANCE PREMIUMS	37,473	29
DUE TO GENERAL FUND - 2006 OPERATING EXPENSES	1,190	30
DUE TO GENERAL FUND - PARK AVENUE PROJECTS COSTS	15,234	31
DUE TO SEWER UTILITY - 2006 LABOR COSTS	77	32
Total (Acct. 233):	953,974	
Other Deferred Credits (253):		
Regulatory Liability	818,006	33
EMPLOYEE VESTED SICK LEAVE	103,534	34
EMPLOYEE VACATION PAYABLE	24,657	35

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):	
EMPLOYE HEALTH INSURANCE PAYABLE	14,572
Total (Acct. 253):	960,769

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)	11,836,355	0	0	0	11,836,355	1
Materials and Supplies	67,001	0	0	0	67,001	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,378,918	0	0	0	3,378,918	4
Customer Advances for Construction					0	5
Regulatory Liability	842,065	0	0	0	842,065	6
NONE					0	7
Average Net Rate Base	7,682,373	0	0	0	7,682,373	
Net Operating Income	364,311	0	0	0	364,311	8
Net Operating Income as a percent of						
Average Net Rate Base	4.74%	N/A	N/A	N/A	4.74%	

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	866,124	0	0	0	866,124	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	48,118	0	0	0	48,118	3
Other (specify):						
NONE					0	4
Balance End of Year	818,006	0	0	0	818,006	

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 Water Tank Painting Costs - PSC Authorization 3/25/02

West Water Tank Painting Costs - PSC Authorization 3/26/03

South Water Tank Painting Costs - PSC Authorization 4/7/04

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)	2,057,830	2,008,322	1
Total Sales of Water	2,057,830	2,008,322	
Other Operating Revenues			
Forfeited Discounts (470)	16,825	15,580	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	32,074	19,392	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	26,633	28,326	6
Total Other Operating Revenues	75,532	63,298	
Total Operating Revenues	2,133,362	2,071,620	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	13,394	3,732	7
Pumping Expenses (620-633)	162,788	209,597	8
Water Treatment Expenses (640-652)	141,699	156,272	9
Transmission and Distribution Expenses (660-678)	609,582	580,863	10
Customer Accounts Expenses (901-905)	53,418	63,305	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	244,052	256,977	13
Total Operation and Maintenance Expenses	1,224,933	1,270,746	
Other Operating Expenses			
Depreciation Expense (403)	292,137	291,793	14
Amortization Expense (404-407)		0	15
Taxes (408)	251,981	252,511	16
Total Other Operating Expenses	544,118	544,304	
Total Operating Expenses	1,769,051	1,815,050	
NET OPERATING INCOME	364,311	256,570	

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	4,106	232,642	612,491	4
Commercial	1,074	161,886	313,601	5
Industrial	96	790,859	630,671	6
Total Metered Sales to General Customers (461)	5,276	1,185,387	1,556,763	
Private Fire Protection Service (462)	78		34,742	7
Public Fire Protection Service (463)	1		366,068	8
Other Sales to Public Authorities (464)	51	79,749	100,257	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 5,406	 1,265,136	 2,057,830	

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)	366,068	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	366,068	
Forfeited Discounts (470):		
Customer late payment charges	16,825	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	16,825	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER RENTAL FOR COMMUNICATIONS	32,074	8
Total Rents from Water Property (472)	32,074	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	25,688	10
Other (specify): MISCELLANEOUS	945	11
Total Other Water Revenues (474)	26,633	

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		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)	103	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)	13,291	3,732	13
Total Source of Supply Expenses	13,394	3,732	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	119,851	107,851	17
Pumping Labor and Expenses (624)	37,792	44,853	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	0	0	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	5,145	4,952	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	0	51,941	25
Total Pumping Expenses	162,788	209,597	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	95,033	108,833	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)	34,748	35,158	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)	11,918	12,281	33
Total Water Treatment Expenses	141,699	156,272	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	36,028	29,622	34
Storage Facilities Expenses (661)	3,833	3,166	35
Transmission and Distribution Lines Expenses (662)	162,854	180,126	36
Meter Expenses (663)	0	0	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	40,639	42,204	39
Rents (666)	12,000	12,000	40
Maintenance Supervision and Engineering (670)	36,028	29,622	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	175,485	157,258	43
Maintenance of Transmission and Distribution Mains (673)	92,088	65,985	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	13,989	23,711	46
Maintenance of Meters (676)	14,506	17,310	47
Maintenance of Hydrants (677)	22,044	19,806	48
Maintenance of Miscellaneous Plant (678)	88	53	49
Total Transmission and Distribution Expenses	609,582	580,863	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	6,359	5,889	51
Customer Records and Collection Expenses (903)	46,424	55,162	52
Uncollectible Accounts (904)	635	2,254	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	53,418	63,305	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	11,246	20,679	56
Office Supplies and Expenses (921)	7,078	5,591	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	18,591	19,256	59
Property Insurance (924)	5,224	6,211	60
Injuries and Damages (925)	32,249	29,980	61
Employee Pensions and Benefits (926)	167,303	173,486	62
Regulatory Commission Expenses (928)	777	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	1,184	1,174	65
Rents (931)	400	600	66
Maintenance of General Plant (932)	0	0	67
Total Administrative and General Expenses	244,052	256,977	
Total Operation and Maintenance Expenses	1,224,933	1,270,746	

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		224,967	223,646	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,812	8,252	2
Net property tax equivalent		217,155	215,394	
Social Security		33,226	35,258	3
PSC Remainder Assessment		1,600	1,859	4
Other (specify): NONE		0	0	5
Total tax expense		251,981	252,511	

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		0.187940				3
County tax rate	mills		3.406850				4
Local tax rate	mills		7.928560				5
School tax rate	mills		8.423800				6
Voc. school tax rate	mills		1.678340				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.625490				10
Less: state credit	mills		1.344420				11
Net tax rate	mills		20.281070				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.928560				14
Combined School Tax Rate	mills		10.102140				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.030700				17
Total Tax Rate	mills		21.625490				18
Ratio of Local and School Tax to Total	dec.		0.833771				19
Total tax net of state credit	mills		20.281070				20
Net Local and School Tax Rate	mills		16.909762				21
Utility Plant, Jan. 1	\$	16,565,893	16,565,893				22
Materials & Supplies	\$	71,275	71,275				23
Subtotal	\$	16,637,168	16,637,168				24
Less: Plant Outside Limits	\$	26,683	26,683				25
Taxable Assets	\$	16,610,485	16,610,485				26
Assessment Ratio	dec.		0.934460				27
Assessed Value	\$	15,521,834	15,521,834				28
Net Local & School Rate	mills		16.909762				29
Tax Equiv. Computed for Current Year	\$	262,471	262,471				30
Tax Equivalent per 1994 PSC Report	\$	196,054					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	224,967					32 33
Tax equiv. for current year (see note 6)	\$	224,967					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)	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	624,960	0	
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)	383,537	7,607	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,418,351	7,607	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	846,033		22
Water Treatment Equipment (332)	1,260,551	5,049	23
Total Water Treatment Plant	2,106,584	5,049	

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)			391,144	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,425,958	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			846,033	22
Water Treatment Equipment (332)			1,265,600	23
Total Water Treatment Plant	0	0	2,111,633	

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)	496,426	3,860	26
Transmission and Distribution Mains (343)	3,225,233	33,463	27
Fire Mains (344)	0		28
Services (345)	1,138,937	41,008	29
Meters (346)	988,796	33,563	30
Hydrants (348)	952,349	34,109	31
Other Transmission and Distribution Plant (349)	11,247		32
Total Transmission and Distribution Plant	6,826,279	146,003	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	12,316		35
Computer Equipment (391.1)	81,217	2,533	36
Transportation Equipment (392)	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	793,550	2,533	
Total utility plant in service directly assignable	11,769,724	161,192	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,769,724	161,192	

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)			500,286	26
Transmission and Distribution Mains (343)	1,868		3,256,828	27
Fire Mains (344)			0	28
Services (345)	14,228		1,165,717	29
Meters (346)	2,977		1,019,382	30
Hydrants (348)	8,857		977,601	31
Other Transmission and Distribution Plant (349)			11,247	32
Total Transmission and Distribution Plant	27,930	0	6,944,352	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			12,316	35
Computer Equipment (391.1)			83,750	36
Transportation Equipment (392)			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	0	0	796,083	
Total utility plant in service directly assignable	27,930	0	11,902,986	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	27,930	0	11,902,986	

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)	2,941,409		27
Fire Mains (344)	0		28
Services (345)	1,033,548	11,726	29
Meters (346)	0		30
Hydrants (348)	210,923		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,661,394	11,726	
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	4,661,394	11,726	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,661,394	11,726	

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)			2,941,409 27
Fire Mains (344)			0 28
Services (345)			1,045,274 29
Meters (346)			0 30
Hydrants (348)			210,923 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	4,673,120
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	4,673,120
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	4,673,120

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)	17,199	2.70%	2,385	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	154,044	2.94%	11,491	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	12,085	4.55%	1,069	7
Total Source of Supply Plant	183,328		14,945	
PUMPING PLANT				
Structures and Improvements (321)	83,275	2.43%	19,692	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	75,306	4.42%	9,920	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	199,395	4.42%	17,121	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	357,976		46,733	
WATER TREATMENT PLANT				
Structures and Improvements (331)	229,382	3.33%	28,173	16
Water Treatment Equipment (332)	393,793	4.00%	50,523	17
Total Water Treatment Plant	623,175		78,696	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	348,589	1.86%	9,270	19
Transmission and Distribution Mains (343)	530,999	0.93%	30,142	20
Fire Mains (344)	0			21
Services (345)	339,634	3.33%	38,372	22
Meters (346)	124,108	5.00%	50,204	23
Hydrants (348)	210,066	1.59%	15,343	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					19,584	1
312					0	2
313					0	3
314					165,535	4
315					0	5
316					0	6
317					13,154	7
	0	0	0	0	198,273	
321					102,967	8
322					0	9
323					85,226	10
324					0	11
325					216,516	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	404,709	
331					257,555	16
332					444,316	17
	0	0	0	0	701,871	
341					0	18
342					357,859	19
343	1,868	185			559,088	20
344					0	21
345	14,228	9,688			354,090	22
346	2,977		173		171,508	23
348	8,857	1,755			214,797	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)	3,305	5.00%	562	25
Total Transmission and Distribution Plant	1,556,701		143,893	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	6,032	5.88%	724	27
Computer Equipment (391.1)	81,216	25.00%	2,533	28
Transportation Equipment (392)	151,488	12.50%	20,836	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)	82,900	10.00%	8,171	33
Communication Equipment (397)	4,284	9.09%	565	34
SCADA Equipment (397.1)	126,809	9.09%	20,979	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	508,393		53,808	
Total accum. prov. directly assignable	3,229,573		338,075	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	3,229,573		338,075	

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					3,867 25
	<u>27,930</u>	<u>11,628</u>	<u>173</u>	<u>0</u>	<u>1,661,209</u>
390					0 26
391					6,756 27
391.1					83,749 28
392					172,324 29
393					0 30
394					55,664 31
395					0 32
396					91,071 33
397					4,849 34
397.1					147,788 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>562,201</u>
	<u>27,930</u>	<u>11,628</u>	<u>173</u>	<u>0</u>	<u>3,528,263</u>
					0 38
	<u>27,930</u>	<u>11,628</u>	<u>173</u>	<u>0</u>	<u>3,528,263</u>

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)	262,389	1.86%	8,844
Transmission and Distribution Mains (343)	468,265	0.93%	27,355
Fire Mains (344)	0		21
Services (345)	359,627	3.33%	34,612
Meters (346)	0		23
Hydrants (348)	40,665	1.59%	3,354

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					271,233 19
343					495,620 20
344					0 21
345					394,239 22
346					0 23
348					44,019 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	1,130,946		74,165
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	1,130,946		74,165
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	1,130,946		74,165

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	1,205,111
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	1,205,111
					0 38
	0	0	0	0	1,205,111

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			103,393	103,393	1
February			93,096	93,096	2
March			110,757	110,757	3
April			111,459	111,459	4
May			125,195	125,195	5
June			147,136	147,136	6
July			158,847	158,847	7
August			120,248	120,248	8
September			118,113	118,113	9
October			114,165	114,165	10
November			96,809	96,809	11
December			91,084	91,084	12
Total annual pumpage	0	0	1,390,302	1,390,302	
Less: Water sold				1,265,136	13
Volume pumped but not sold				125,166	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				31,401	16
Volume related to equipment/system malfunction				9,828	17
Non-utility volume NOT included in water sales				169	18
Total volume not sold but accounted for				41,398	19
Volume pumped but unaccounted for				83,768	20
Percent of water lost				6%	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.)				6,637	24
Date of maximum: 7/11/2006					25
Cause of maximum:					26
Unidirectional flushing, watering.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,301	27
Date of minimum: 11/24/2006					28
Total KWH used for pumping for the year				1,786,603	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	9,413	0	0	0	9,413	1
M	D	4.000	6,282	0	0	0	6,282	2
M	D	6.000	210,496	423	0	0	210,919	3
M	D	8.000	72,698	0	0	0	72,698	4
P	D	8.000	0	178			178	5
M	D	10.000	4,600	0	145	0	4,455	6
M	D	12.000	122,006	0	0	0	122,006	7
M	D	16.000	45,665	0	0	0	45,665	8
M	D	20.000	6,086	0	0	0	6,086	9
Total Within Municipality			477,246	601	145	0	477,702	
M	D	6.000	70	0	0	0	70	10
M	D	8.000	700	0	0	0	700	11
M	D	12.000	760	0	0	0	760	12
Total Outside of Municipality			1,530	0	0	0	1,530	
Total Utility			478,776	601	145	0	479,232	

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	336	0	1	0	335		1
M	0.750	1,023	1	24	0	1,000		2
M	1.000	2,930	26	3	0	2,953	165	3
M	1.250	5	0	0	0	5		4
M	1.500	136	0	0	0	136	1	5
P	2.000		1			1	1	6
M	2.000	269	1	3	0	267	48	7
M	4.000	17	1	0	0	18		8
P	6.000		4			4	4	9
M	6.000	59	2	0	0	61	13	10
M	8.000	102	0	0	0	102	44	11
M	10.000	3	0	0	0	3		12
M	12.000	6	0	0	0	6	2	13
Total Utility		4,886	36	31	0	4,891	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	2,042	2	11	0	2,033	24	1
0.750	3,126	24	7	0	3,143	4	2
1.000	275	4	4	0	275	5	3
1.500	112	3	1	0	114	22	4
2.000	83	6	2	0	87	14	5
3.000	29	4	1	0	32	24	6
4.000	19	1	0	0	20	11	7
6.000	7	1	1	0	7	1	8
8.000	1	1	0	0	2	0	9
Total:	5,694	46	27	0	5,713	105	

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	1,882	85	2	1	0	63	2,033	1
0.750	2,243	763	31	8	0	98	3,143	2
1.000	48	132	25	7	0	63	275	3
1.500	0	56	14	6	0	38	114	4
2.000	0	36	15	13	0	23	87	5
3.000	0	10	9	1	0	12	32	6
4.000	0	3	8	2	0	7	20	7
6.000	0	0	2	0	0	5	7	8
8.000	0	1	0	1	0	0	2	9
Total:	4,173	1,086	106	39	0	309	5,713	

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	784	8	7		785	2
Total Fire Hydrants	788	8	7	0	789	
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:	426
Number of distribution system valves end of year:	1,191
Number of distribution valves operated during year:	786

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.

A/C #633 - Maintenance of Pumping Plant - 2005 costs included expense of rehabilitating west wells #2 and #3.

A/C #673 - Maintenance of Transmission and Distribution Mains - Additional work done on system during 2006.

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.

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.

Watermain installed was financed by Tax Incremental District.

Water Services (Page W-22)

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

REplacement services were financed by the water utility. New services were financed by the property owners as required by tariff Cz-1.

Meters (Page W-23)

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

The program for 1" or smaller meters is that are replaced or tested on a 10% rotating basis.

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.

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

Meters not tested according to utility records.