



3013 (02-02-05)

ANNUAL REPORT

OF

Name: JANESVILLE WATER UTILITY

Principal Office: 18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

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: JANESVILLE WATER UTILITY

Utility Address: 18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

When was utility organized? 4/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS AMANDA M ERICKSON, CPA

Title: SENIOR ACCOUNTANT

Office Address:

18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

Telephone: (608) 755 - 3023

Fax Number: (608) 755 - 3196

E-mail Address: ericksonm@ci.janesville.wi.us

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

Name: MR STEVEN E SHEIFFER

Title: CITY MANAGER

Office Address:

18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

Telephone: (608) 755 - 3000

Fax Number: (608) 755 - 3196

E-mail Address: sheiffers@ci.janesville.wi.us

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

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

Name: MR JOHN C ANDRES

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: jandres@virchowkrause.com

Date of most recent audit report: 3/22/2006

Period covered by most recent audit: 2005

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL L LYNCH

Title: UTILITY DIRECTOR

Office Address:

18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

Telephone: (608) 755 - 3115

Fax Number: (608) 755 - 3125

E-mail Address: lynchd@ci.janesville.wi.us

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MR GREG ADDIE
 - MR THOMAS BRIEN
 - MR GEORGE BRUNNER
 - MRS CRAIG DEGARMO
 - MR TIM WELLNITZ, VICE PRESIDENT
 - MR TOM WELNITZ, PRESIDENT
 - MR PAUL WILLIAMS
-

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:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,906,617	4,614,976	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,463,283	2,380,981	2
Depreciation Expense (403)	807,276	659,844	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	834,827	810,525	5
Total Operating Expenses	4,105,386	3,851,350	
Net Operating Income	801,231	763,626	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	801,231	763,626	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	18,836	15,483	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	143,942	95,486	10
Miscellaneous Nonoperating Income (421)	1,182,230	773,539	11
Total Other Income	1,345,008	884,508	
Total Income	2,146,239	1,648,134	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(143,750)	(143,750)	12
Other Income Deductions (426)	332,497	317,710	13
Total Miscellaneous Income Deductions	188,747	173,960	
Income Before Interest Charges	1,957,492	1,474,174	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	47,787	22,814	14
Amortization of Debt Discount and Expense (428)	7,095	7,400	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	400,510	361,586	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	61,200	87,964	19
Total Interest Charges	394,192	303,836	
Net Income	1,563,300	1,170,338	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	30,049,891	31,754,552	20
Balance Transferred from Income (433)	1,563,300	1,170,338	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	2,874,999	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)	31,613,191	30,049,891	

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	4,906,617		4,906,617	1
Total (Acct. 400):	4,906,617	0	4,906,617	
Operation and Maintenance Expense (401-402):				
Derived	2,463,283		2,463,283	2
Total (Acct. 401-402):	2,463,283	0	2,463,283	
Depreciation Expense (403):				
Derived	807,276		807,276	3
Total (Acct. 403):	807,276	0	807,276	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	834,827		834,827	5
Total (Acct. 408):	834,827	0	834,827	
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:	801,231	0	801,231	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	18,836		18,836	8
Total (Acct. 415-416):	18,836	0	18,836	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	143,942	0	143,942 11
Total (Acct. 419):	143,942	0	143,942
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		1,182,230	1,182,230 12
NONE	0	0	0 13
Total (Acct. 421):	0	1,182,230	1,182,230
TOTAL OTHER INCOME:	162,778	1,182,230	1,345,008

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(143,750)		(143,750) 14
NONE	0	0	0 15
Total (Acct. 425):	(143,750)	0	(143,750)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		332,497	332,497 16
NONE	0	0	0 17
Total (Acct. 426):	0	332,497	332,497
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(143,750)	332,497	188,747

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	47,787		47,787 18
Total (Acct. 427):	47,787	0	47,787
Amortization of Debt Discount and Expense (428):			
DEBT DISCOUNT	7,095		7,095 19
Total (Acct. 428):	7,095	0	7,095
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	400,510		400,510 21
Total (Acct. 430):	400,510	0	400,510

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
INTEREST CHARGED TO CONSTRUCTION	61,200		61,200 23
Total (Acct. 432):	61,200	0	61,200
TOTAL INTEREST CHARGES:	394,192	0	394,192
NET INCOME:	713,567	849,733	1,563,300
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	31,928,867	(1,878,976)	30,049,891 24
Total (Acct. 216):	31,928,867	(1,878,976)	30,049,891
Balance Transferred from Income (433):			
Derived	713,567	849,733	1,563,300 25
Total (Acct. 433):	713,567	849,733	1,563,300
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	32,642,434	(1,029,243)	31,613,191

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	56,649				56,649	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	10,277				10,277	3
Materials	25,242				25,242	4
Taxes					0	5
Other (list by major classes):						
VEHICLE RENTAL/MAINTENANCE	2,294				2,294	6
Total costs and expenses	37,813	0	0	0	37,813	
Net income (or loss)	18,836	0	0	0	18,836	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,906,617	0	0	0	4,906,617	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	12,814				12,814	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,893,803	0	0	0	4,893,803	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,042,764		1,042,764	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	10,277		10,277	6
Other nonutility expenses			0	7
Water utility plant accounts	143,392		143,392	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,196,433	0	1,196,433	

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	27.7	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)	54,638,568	50,296,730	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	11,544,480	10,501,168	2
Net Utility Plant	43,094,088	39,795,562	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	43,094,088	39,795,562	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,193,633	855,609	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	1,193,633	855,609	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,111,696	3,312,899	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)	645,612	642,632	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	900,847	903,110	18
Materials and Supplies (151-163)	242,170	194,240	19
Prepayments (165)	0	1,306	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	587,621	583,106	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	5,487,946	5,637,293	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	55,818	50,403	24
Other Deferred Debits (182-186)	3,299	9,695	25
Total Deferred Debits	59,117	60,098	
Total Assets and Other Debits	49,834,784	46,348,562	

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)	48,704	48,704	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	31,613,191	30,049,891	28
Total Proprietary Capital	31,661,895	30,098,595	
LONG-TERM DEBT			
Bonds (221-222)	3,103,821	1,497,730	29
Advances from Municipality (223)	10,660,000	10,710,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	13,763,821	12,207,730	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	918,082	456,307	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	772,594	748,962	36
Interest Accrued (237)	130,893	105,719	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	1,821,569	1,310,988	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	2,587,499	2,731,249	44
Total Deferred Credits	2,587,499	2,731,249	
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	49,834,784	46,348,562	

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	50,296,730	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)	29,503,394	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	21,548,462	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)	3,586,712				9
Total Utility Plant	54,638,568	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)	7,766,395	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,778,085	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	11,544,480	0	0	0	
Net Utility Plant	43,094,088	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)	7,035,262				7,035,262	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	807,276				807,276	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	62,860				62,860	6
Accruals charged other						7
accounts (specify):						8
NONE					0	9
Salvage	5,950				5,950	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	876,086	0	0	0	876,086	16
Debits during year						17
Book cost of plant retired	144,953				144,953	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
					0	22
					0	23
					0	24
Total debits	144,953	0	0	0	144,953	25
Balance end of year (111.1)	7,766,395	0	0	0	7,766,395	26

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,465,906				3,465,906	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	332,497				332,497	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	332,497	0	0	0	332,497	16
Debits during year						17
Book cost of plant retired	20,317				20,317	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	20,317	0	0	0	20,317	25
Balance end of year (111.1)	3,778,086	0	0	0	3,778,086	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	242,170	194,240
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	242,170	194,240

**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)				
1999 GO ADVANCE ISSUANCE EXPENSE	812	428	2,842	1
1999A GO ADVANCE ISSUANCE EXPENSE	99	428	345	2
2000 GO ADVANCE ISSUANCE EXPENSE	324	428	1,457	3
2001 GO ADVANCE ISSUANCE EXPENSE	1,557	428	8,565	4
2002 GO ADVANCE ISSUANCE EXPENSE	333	428	2,165	5
2002REF GO ADVANCE ISSUANCE EXPENSE	327	428	2,126	6
2003 GO ADVANCE ISSUANCE EXPENSE	657	428	4,927	7
2003 SDWLP #5119-02 REVENUE BOND	250	428	4,375	8
2003A GO ADVANCE ISSUANCE EXPENSE	559	428	4,192	9
2004 GO ADVANCE ISSUANCE EXPENSE	1,012	428	8,604	10
2004 SDWLP #5119-01 REVENUE BOND	250	428	4,625	11
2005 GO ADVANCE ISSUANCE EXPENSE	336	428	6,386	12
2005A GO ADVANCE ISSUANCE EXPENSE	579	428	5,209	13
Total			55,818	
Unamortized premium on debt (251)				
NONE				14
Total			0	

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	48,704	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>48,704</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)	
SDWLP REVENUE BOND #5519-02	12/10/2003	05/01/2023	2.75%	1,282,418	1
SDWLP REVENUE BOND #5519-01	12/08/2004	05/01/2024	2.37%	1,821,403	2
Total Bonds (Account 221):				3,103,821	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 3,103,821

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION ADVANCES	12/01/1999	06/01/2009	4.96%	100,000	1
GENERAL OBLIGATION ADVANCES	06/01/2000	06/01/2010	5.17%	385,000	2
GENERAL OBLIGATION ADVANCES	05/01/2001	05/01/2011	4.48%	2,355,000	3
GENERAL OBLIGATION ADVANCES	07/01/2002	12/01/2012	3.66%	560,000	4
GENERAL OBLIGATION ADVANCES	12/01/2002	06/01/2006	2.38%	235,000	5
GENERAL OBLIGATION ADVANCES	07/01/2003	02/01/2013	2.77%	1,210,000	6
GENERAL OBLIGATION ADVANCES	12/01/2003	02/01/2013	2.95%	825,000	7
GENERAL OBLIGATION ADVANCES	07/01/2004	02/01/2014	3.76%	2,635,000	8
GENERAL OBLIGATION ADVANCES	07/01/2005	02/01/2015	3.56%	1,515,000	9
GENERAL OBLIGATION ADVANCES	07/01/1999	06/01/2009	4.90%	840,000	10
Total for Account 223				<u>10,660,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	748,962	1
Accruals:		
Charged water department expense	834,827	2
Charged electric department expense		3
Charged sewer department expense	18,816	4
Other (explain):		
NONE		5
Total Accruals and other credits	853,643	
Taxes paid during year:		
County, state and local taxes	748,962	6
Social Security taxes	76,894	7
PSC Remainder Assessment	4,155	8
Other (explain):		
NONE		9
Total payments and other debits	830,011	
Balance end of year	772,594	

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)					
SDWFL 5119-02 REVENUE BOND	6,128	36,140	36,390	5,878	1
SDWFL 5119-01 REVENUE BOND	221	11,647	3,393	8,475	2
Subtotal	6,349	47,787	39,783	14,353	
Advances from Municipality (223)					
2003 GENERAL OBLIGATION DEBT	15,253	31,761	33,964	13,050	3
2004 GENERAL OBLIGATION DEBT	35,160	112,470	107,375	40,255	4
2005 GENERAL OBLIGATION DEBT		18,551	(2,709)	21,260	5
2003A GENERAL OBLIGATION DEBT	11,018	23,511	24,844	9,685	6
2002 GENERAL OBLIGATION DEBT	9,558	20,740	21,740	8,558	7
1999 GENERAL OBLIGATION DEBT	4,375	46,375	47,250	3,500	8
2002REF GENERAL OBLIGATION DEBT	979	8,323	8,813	489	9
1999A GENERAL OBLIGATION DEBT	521	5,535	5,637	419	10
2000 GENERAL OBLIGATION DEBT	1,984	21,554	21,876	1,662	11
2001GENERAL OBLIGATION DEBT	20,522	111,690	114,550	17,662	12
Subtotal	99,370	400,510	383,340	116,540	
Other Long-Term Debt (224)					
NONE	0			0	13
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	14
Subtotal	0	0	0	0	
Total	105,719	448,297	423,123	130,893	

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):		
WATER MAIN ASSESSMENTS	1,193,633	2
Total (Acct. 124):	1,193,633	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
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	645,612	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	645,612	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Receivables from Municipality (145):		
DUE FROM OTHER CITY FUNDS	900,847	16
Total (Acct. 145):	900,847	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
MASTER PLAN PREPARED BY BLACK & VEATCH	3,299	19
Total (Acct. 183):	3,299	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	2,587,499	24
NONE		25
Total (Acct. 253):	2,587,499	

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)	29,062,380	0	0	0	29,062,380	1
Materials and Supplies	218,205	0	0	0	218,205	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	7,400,828	0	0	0	7,400,828	4
Customer Advances for Construction					0	5
Regulatory Liability	2,659,374	0	0	0	2,659,374	6
NONE					0	7
Average Net Rate Base	19,220,383	0	0	0	19,220,383	
Net Operating Income	801,231	0	0	0	801,231	8
Net Operating Income as a percent of						
Average Net Rate Base	4.17%	N/A	N/A	N/A	4.17%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	2,731,249	0	0	0	2,731,249	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	143,750	0	0	0	143,750	3
Other (specify):						
NONE					0	4
Balance End of Year	2,587,499	0	0	0	2,587,499	

FINANCIAL SECTION FOOTNOTES

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

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

The balance in Receivables from Municipality includes \$387,732 in special assessments and \$306,944 for delinquent accounts from the tax collection fund, \$175,281 from the Transit fund, and \$30,890 from the Stormwater Utility. With the exception of the tax collection fund, these items are cash advance/book only entries for financial statement purposes as of 12/31/2005.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	4,791,573	4,518,141	1
Total Sales of Water	4,791,573	4,518,141	
Other Operating Revenues			
Forfeited Discounts (470)	30,273	28,769	2
Miscellaneous Service Revenues (471)	1,965	2,167	3
Rents from Water Property (472)	31,877	23,130	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	50,929	42,769	6
Total Other Operating Revenues	115,044	96,835	
Total Operating Revenues	4,906,617	4,614,976	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	7,046	19,903	7
Pumping Expenses (620-633)	715,223	674,496	8
Water Treatment Expenses (640-652)	61,393	75,633	9
Transmission and Distribution Expenses (660-678)	740,514	651,387	10
Customer Accounts Expenses (901-905)	175,097	163,552	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	764,010	796,010	13
Total Operation and Maintenance Expenses	2,463,283	2,380,981	
Other Operating Expenses			
Depreciation Expense (403)	807,276	659,844	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	834,827	810,525	16
Total Other Operating Expenses	1,642,103	1,470,369	
Total Operating Expenses	4,105,386	3,851,350	
NET OPERATING INCOME	801,231	763,626	

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	595	7,948	10,285	2
Industrial				3
Total Unmetered Sales to General Customers (460)	595	7,948	10,285	
Metered Sales to General Customers (461)				
Residential	21,349	1,546,718	2,320,671	4
Commercial	1,784	619,422	706,984	5
Industrial	76	1,365,162	916,670	6
Total Metered Sales to General Customers (461)	23,209	3,531,302	3,944,325	
Private Fire Protection Service (462)	170		32,166	7
Public Fire Protection Service (463)	21,451		633,022	8
Other Sales to Public Authorities (464)	132	183,622	171,775	9
Sales to Irrigation Customers (465)		0	0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)		0	0	12
 Total Sales of Water	 45,557	 3,722,872	 4,791,573	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	633,022	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)	633,022	
Forfeited Discounts (470):		
Customer late payment charges	30,273	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	30,273	
Miscellaneous Service Revenues (471):		
SERVICE CONNECTION CHARGES	1,965	7
Total Miscellaneous Service Revenues (471)	1,965	
Rents from Water Property (472):		
TRUCK AND EQUIPMENT RENTALS	31,877	8
Total Rents from Water Property (472)	31,877	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	40,447	10
Other (specify): MISCELLANEOUS SALE OF MATERIALS	10,482	11
Total Other Water Revenues (474)	50,929	

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)	7,046	19,903	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	7,046	19,903	
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)	486,803	448,260	17
Pumping Labor and Expenses (624)	72,581	81,528	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	50,456	53,556	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	7,433	11,353	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	97,950	79,799	25
Total Pumping Expenses	715,223	674,496	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	26,554	13,847	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)	34,839	61,382	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)	0	404	33
Total Water Treatment Expenses	61,393	75,633	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	34
Storage Facilities Expenses (661)	0	0	35
Transmission and Distribution Lines Expenses (662)	49,903	49,324	36
Meter Expenses (663)	63,196	57,591	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	0	0	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	0	0	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	580	818	43
Maintenance of Transmission and Distribution Mains (673)	368,812	271,313	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	165,901	162,710	46
Maintenance of Meters (676)	26,975	25,743	47
Maintenance of Hydrants (677)	65,147	83,888	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	740,514	651,387	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	31,286	30,468	50
Meter Reading Labor (902)	25,774	22,435	51
Customer Records and Collection Expenses (903)	118,037	110,649	52
Uncollectible Accounts (904)	0	0	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	175,097	163,552	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	288,843	293,155	56
Office Supplies and Expenses (921)	35,283	25,287	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	7,548	8,512	59
Property Insurance (924)	12,742	9,472	60
Injuries and Damages (925)	31,378	27,497	61
Employee Pensions and Benefits (926)	347,352	402,603	62
Regulatory Commission Expenses (928)	1,046	6,083	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	0	0	65
Rents (931)	16,545	13,417	66
Maintenance of General Plant (932)	23,273	9,984	67
Total Administrative and General Expenses	764,010	796,010	
Total Operation and Maintenance Expenses	2,463,283	2,380,981	

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		772,594	748,962	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		18,816	17,824	2
Net property tax equivalent		753,778	731,138	
Social Security		76,894	74,178	3
PSC Remainder Assessment		4,155	5,209	4
Other (specify): NONE		0	0	5
Total tax expense		834,827	810,525	

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			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211400				3
County tax rate	mills		6.400200				4
Local tax rate	mills		6.640000				5
School tax rate	mills		8.925500				6
Voc. school tax rate	mills		1.884500				7
Other tax rate - Local	mills		1.642300				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.703900				10
Less: state credit	mills		1.254200				11
Net tax rate	mills		24.449700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.640000				14
Combined School Tax Rate	mills		10.810000				15
Other Tax Rate - Local	mills		1.642300				16
Total Local & School Tax	mills		19.092300				17
Total Tax Rate	mills		25.703900				18
Ratio of Local and School Tax to Total	dec.		0.742778				19
Total tax net of state credit	mills		24.449700				20
Net Local and School Tax Rate	mills		18.160707				21
Utility Plant, Jan. 1	\$	50,296,730	50,296,730				22
Materials & Supplies	\$	194,240	194,240				23
Subtotal	\$	50,490,970	50,490,970				24
Less: Plant Outside Limits	\$	2,540,056	2,540,056				25
Taxable Assets	\$	47,950,914	47,950,914				26
Assessment Ratio	dec.		0.887200				27
Assessed Value	\$	42,542,051	42,542,051				28
Net Local & School Rate	mills		18.160707				29
Tax Equiv. Computed for Current Year	\$	772,594	772,594				30
Tax Equivalent per 1994 PSC Report	\$	624,601					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	772,594					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	99,024	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	1,316,247	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	1,415,271	0	
PUMPING PLANT			
Land and Land Rights (320)	11,565	0	12
Structures and Improvements (321)	2,399,541	69,494	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	2,268,379	350,648	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	4,679,485	420,142	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	179,709	0	23
Total Water Treatment Plant	179,709	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		0	1
Franchises and Consents (302)	0		0	2
Miscellaneous Intangible Plant (303)	0		0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0		99,024	4
Structures and Improvements (311)	0		0	5
Collecting and Impounding Reservoirs (312)	0		0	6
Lake, River and Other Intakes (313)	0		0	7
Wells and Springs (314)	0		1,316,247	8
Infiltration Galleries and Tunnels (315)	0		0	9
Supply Mains (316)	0		0	10
Other Water Source Plant (317)	0		0	11
Total Source of Supply Plant	0	0	1,415,271	
PUMPING PLANT				
Land and Land Rights (320)	0		11,565	12
Structures and Improvements (321)	0		2,469,035	13
Boiler Plant Equipment (322)	0		0	14
Other Power Production Equipment (323)	0		0	15
Steam Pumping Equipment (324)	0		0	16
Electric Pumping Equipment (325)	31,766		2,587,261	17
Diesel Pumping Equipment (326)	0		0	18
Hydraulic Pumping Equipment (327)	0		0	19
Other Pumping Equipment (328)	0		0	20
Total Pumping Plant	31,766	0	5,067,861	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0		0	21
Structures and Improvements (331)	0		0	22
Water Treatment Equipment (332)	0		179,709	23
Total Water Treatment Plant	0	0	179,709	

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)	90,496	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	1,994,137	0	26
Transmission and Distribution Mains (343)	13,326,199	210,146	27
Fire Mains (344)	0	0	28
Services (345)	1,334,120	41,201	29
Meters (346)	1,889,308	203,494	30
Hydrants (348)	938,302	19,098	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	19,572,562	473,939	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	672,255	2,875	34
Office Furniture and Equipment (391)	41,925	6,660	35
Computer Equipment (391.1)	381,413	68,503	36
Transportation Equipment (392)	482,284	43,886	37
Stores Equipment (393)	15,938	0	38
Tools, Shop and Garage Equipment (394)	144,311	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	324,129	10,975	41
Communication Equipment (397)	712,085	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	2,774,340	132,899	
Total utility plant in service directly assignable	28,621,367	1,026,980	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	28,621,367	1,026,980	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		90,496 24
Structures and Improvements (341)	0		0 25
Distribution Reservoirs and Standpipes (342)	0		1,994,137 26
Transmission and Distribution Mains (343)	1,306		13,535,039 27
Fire Mains (344)	0		0 28
Services (345)	394		1,374,927 29
Meters (346)	92,073		2,000,729 30
Hydrants (348)	866		956,534 31
Other Transmission and Distribution Plant (349)	0		0 32
Total Transmission and Distribution Plant	94,639	0	19,951,862
GENERAL PLANT			
Land and Land Rights (389)	0		0 33
Structures and Improvements (390)	0		675,130 34
Office Furniture and Equipment (391)	4,820		43,765 35
Computer Equipment (391.1)	7,284		442,632 36
Transportation Equipment (392)	0		526,170 37
Stores Equipment (393)	0		15,938 38
Tools, Shop and Garage Equipment (394)	0		144,311 39
Laboratory Equipment (395)	0		0 40
Power Operated Equipment (396)	6,444		328,660 41
Communication Equipment (397)	0		712,085 42
SCADA Equipment (397.1)	0		0 43
Miscellaneous Equipment (398)	0		0 44
Other Tangible Property (399)	0		0 45
Total General Plant	18,548	0	2,888,691
Total utility plant in service directly assignable	144,953	0	29,503,394
Common Utility Plant Allocated to Water Department	0		0 46
Total utility plant in service	144,953	0	29,503,394

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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	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		0 1
Franchises and Consents (302)	0		0 2
Miscellaneous Intangible Plant (303)	0		0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		0 4
Structures and Improvements (311)	0		0 5
Collecting and Impounding Reservoirs (312)	0		0 6
Lake, River and Other Intakes (313)	0		0 7
Wells and Springs (314)	0		0 8
Infiltration Galleries and Tunnels (315)	0		0 9
Supply Mains (316)	0		0 10
Other Water Source Plant (317)	0		0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)	0		0 12
Structures and Improvements (321)	0		0 13
Boiler Plant Equipment (322)	0		0 14
Other Power Production Equipment (323)	0		0 15
Steam Pumping Equipment (324)	0		0 16
Electric Pumping Equipment (325)	0		0 17
Diesel Pumping Equipment (326)	0		0 18
Hydraulic Pumping Equipment (327)	0		0 19
Other Pumping Equipment (328)	0		0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		0 21
Structures and Improvements (331)	0		0 22
Water Treatment Equipment (332)	0		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	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	16,765,630	929,258	27
Fire Mains (344)	0	0	28
Services (345)	2,072,238	149,721	29
Meters (346)	349,398	0	30
Hydrants (348)	1,199,283	103,251	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	20,386,549	1,182,230	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	0	0	
Total utility plant in service directly assignable	20,386,549	1,182,230	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	20,386,549	1,182,230	

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		0 24
Structures and Improvements (341)	0		0 25
Distribution Reservoirs and Standpipes (342)	0		0 26
Transmission and Distribution Mains (343)	1,596		17,693,292 27
Fire Mains (344)	0		0 28
Services (345)	591		2,221,368 29
Meters (346)	17,027		332,371 30
Hydrants (348)	1,103		1,301,431 31
Other Transmission and Distribution Plant (349)	0		0 32
Total Transmission and Distribution Plant	20,317	0	21,548,462
GENERAL PLANT			
Land and Land Rights (389)	0		0 33
Structures and Improvements (390)	0		0 34
Office Furniture and Equipment (391)	0		0 35
Computer Equipment (391.1)	0		0 36
Transportation Equipment (392)	0		0 37
Stores Equipment (393)	0		0 38
Tools, Shop and Garage Equipment (394)	0		0 39
Laboratory Equipment (395)	0		0 40
Power Operated Equipment (396)	0		0 41
Communication Equipment (397)	0		0 42
SCADA Equipment (397.1)	0		0 43
Miscellaneous Equipment (398)	0		0 44
Other Tangible Property (399)	0		0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	20,317	0	21,548,462
Common Utility Plant Allocated to Water Department	0		0 46
Total utility plant in service	20,317	0	21,548,462

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)	0		0	1
Collecting and Impounding Reservoirs (312)	0		0	2
Lake, River and Other Intakes (313)	0		0	3
Wells and Springs (314)	360,460	2.90%	38,171	4
Infiltration Galleries and Tunnels (315)	0		0	5
Supply Mains (316)	0		0	6
Other Water Source Plant (317)	0		0	7
Total Source of Supply Plant	360,460		38,171	
PUMPING PLANT				
Structures and Improvements (321)	768,327	3.20%	77,897	8
Boiler Plant Equipment (322)	0		0	9
Other Power Production Equipment (323)	0		0	10
Steam Pumping Equipment (324)	0		0	11
Electric Pumping Equipment (325)	504,002	4.40%	106,824	12
Diesel Pumping Equipment (326)	0		0	13
Hydraulic Pumping Equipment (327)	0		0	14
Other Pumping Equipment (328)	0		0	15
Total Pumping Plant	1,272,329		184,721	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0		0	16
Water Treatment Equipment (332)	143,373	6.00%	10,783	17
Total Water Treatment Plant	143,373		10,783	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0		0	18
Distribution Reservoirs and Standpipes (342)	622,839	1.90%	37,889	19
Transmission and Distribution Mains (343)	1,770,167	1.30%	174,598	20
Fire Mains (344)	0		0	21
Services (345)	468,562	2.90%	39,281	22
Meters (346)	637,390	5.50%	106,976	23
Hydrants (348)	216,652	2.20%	20,843	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0	0	0		0	1
312	0	0	0		0	2
313	0	0	0		0	3
314	0	0	0		398,631	4
315	0	0	0		0	5
316	0	0	0		0	6
317	0	0	0		0	7
	0	0	0	0	398,631	
321	0	0	0		846,224	8
322	0	0	0		0	9
323	0	0	0		0	10
324	0	0	0		0	11
325	31,766	0	0		579,060	12
326	0	0	0		0	13
327	0	0	0		0	14
328	0	0	0		0	15
	31,766	0	0	0	1,425,284	
331	0	0	0		0	16
332	0	0	0		154,156	17
	0	0	0	0	154,156	
341	0	0	0		0	18
342	0	0	0		660,728	19
343	1,306	0	960		1,944,419	20
344	0	0	0		0	21
345	394	0	0		507,449	22
346	92,073	0	4,965		657,258	23
348	866	0	25		236,654	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0		0	25
Total Transmission and Distribution Plant	3,715,610		379,587	
GENERAL PLANT				
Structures and Improvements (390)	388,865	2.90%	19,537	26
Office Furniture and Equipment (391)	34,124	5.80%	2,485	27
Computer Equipment (391.1)	381,413	26.70%	68,503	28
Transportation Equipment (392)	380,216	13.30%	67,062	29
Stores Equipment (393)	8,488	5.80%	924	30
Tools, Shop and Garage Equipment (394)	84,991	5.80%	8,370	31
Laboratory Equipment (395)	0		0	32
Power Operated Equipment (396)	150,654	7.50%	24,481	33
Communication Equipment (397)	114,739	9.20%	65,512	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	1,543,490		256,874	
Total accum. prov. directly assignable	7,035,262		870,136	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	7,035,262		870,136	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	0	0	0		0 25
	94,639	0	5,950	0	4,006,508
390	0	0	0		408,402 26
391	4,820	0	0		31,789 27
391.1	7,284	0	0		442,632 28
392	0	0	0		447,278 29
393	0	0	0		9,412 30
394	0	0	0		93,361 31
395	0	0	0		0 32
396	6,444	0	0		168,691 33
397	0	0	0		180,251 34
397.1	0	0	0		0 35
398	0	0	0		0 36
399	0	0	0		0 37
	18,548	0	0	0	1,781,816
	144,953	0	5,950	0	7,766,395
	0	0	0		0 38
	144,953	0	5,950	0	7,766,395

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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	0.00%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	0	0.00%		12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	0	0.00%		15
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		16
Water Treatment Equipment (332)	0	0.00%		17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	0	0.00%		19
Transmission and Distribution Mains (343)	2,387,632	1.30%	223,982	20
Fire Mains (344)	0	0.00%		21
Services (345)	642,100	2.90%	62,257	22
Meters (346)	143,684	5.50%	18,749	23
Hydrants (348)	292,490	2.20%	27,508	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311	0				0 1
312	0				0 2
313	0				0 3
314	0				0 4
315	0				0 5
316	0				0 6
317	0				0 7
	0	0	0	0	0
321	0				0 8
322	0				0 9
323	0				0 10
324	0				0 11
325	0				0 12
326	0				0 13
327	0				0 14
328	0				0 15
	0	0	0	0	0
331	0				0 16
332	0				0 17
	0	0	0	0	0
341	0				0 18
342	0				0 19
343	1,596				2,610,018 20
344	0				0 21
345	591				703,766 22
346	17,027				145,406 23
348	1,103				318,895 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	0.00%	25
Total Transmission and Distribution Plant	3,465,906		332,496
GENERAL PLANT			
Structures and Improvements (390)	0	0.00%	26
Office Furniture and Equipment (391)	0	0.00%	27
Computer Equipment (391.1)	0	0.00%	28
Transportation Equipment (392)	0	0.00%	29
Stores Equipment (393)	0	0.00%	30
Tools, Shop and Garage Equipment (394)	0	0.00%	31
Laboratory Equipment (395)	0	0.00%	32
Power Operated Equipment (396)	0	0.00%	33
Communication Equipment (397)	0	0.00%	34
SCADA Equipment (397.1)	0	0.00%	35
Miscellaneous Equipment (398)	0	0.00%	36
Other Tangible Property (399)	0	0.00%	37
Total General Plant	0		0
Total accum. prov. directly assignable	3,465,906		332,496
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	3,465,906		332,496

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				0 25
	20,317	0	0	0	3,778,085
390	0				0 26
391	0				0 27
391.1	0				0 28
392	0				0 29
393	0				0 30
394	0				0 31
395	0				0 32
396	0				0 33
397	0				0 34
397.1	0				0 35
398	0				0 36
399	0				0 37
	0	0	0	0	0
	20,317	0	0	0	3,778,085
	0				0 38
	20,317	0	0	0	3,778,085

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			360,094	360,094	1
February			334,350	334,350	2
March			359,946	359,946	3
April			359,315	359,315	4
May			393,707	393,707	5
June			506,125	506,125	6
July			462,844	462,844	7
August			480,679	480,679	8
September			453,154	453,154	9
October			390,185	390,185	10
November			346,264	346,264	11
December			343,034	343,034	12
Total annual pumpage	0	0	4,789,697	4,789,697	
Less: Water sold				3,722,872	13
Volume pumped but not sold				1,066,825	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				77,910	16
Volume related to equipment/system malfunction				253,627	17
Non-utility volume NOT included in water sales				162	18
Total volume not sold but accounted for				331,699	19
Volume pumped but unaccounted for				735,126	20
Percent of water lost				15%	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.)				22,745	24
Date of maximum: 6/22/2005					25
Cause of maximum:					26
SUMMER USAGE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,572	27
Date of minimum: 11/25/2005					28
Total KWH used for pumping for the year				7,506,760	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
2801 PALMER DR - P S #10	Well # 10	1,150	18	3,600,000	Yes	1
6 W DELAVAN DR - P S #2	Well # 5	1,125	12	2,500,000	Yes	2
236 WATER STREET - P S #3	Well # 6	100	26	2,880,000	Yes	3
860 BELOIT AVE- P S #4	Well # 7	105	26	6,480,000	Yes	4
520 MOHAWK DR - P S #5	Well # 8	130	26	6,000,000	Yes	5
3017 KENNEDY RD - P S #7	Well # 9	215	20	6,000,000	Yes	6
101 PALMER DRIVE - P S #12	Well #12	1,169	23	3,600,000	Yes	7

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	OSTER PUMP STATION #8-1	OSTER PUMP STATION #8-2	OSTER PUMP STATION #9-1	1
Location	1507 WINCHESTER DRIVE	1507 WINCHESTER DR	2800 W MEMORIAL DR	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	PACIFIC	5
Year Installed	1998	1998	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,100	2,100	200	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	BALDOR	9 10
Year Installed	1998	1998	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	8	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	OSTER PUMP STATION #9-2	PUMP STATION #2-1	PUMP STATION #2-2	14
Location	2800 W MEMORIAL DR	6 W DELAVAN DR	6 W DELAVAN DR	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	PACIFIC	PEERLESS	LAYNE	18
Year Installed	1986	1986	2004	19
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	20
Actual Capacity (gpm)	200	1,750	1,800	21
Pump Motor or Standby Engine Mfr	BALDOR	RELIANCE	FRANKLIN	22 23
Year Installed	1986	1986	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	8	150	175	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 STATION #3	PUMP STATION #4	PUMP STATION #5	1
Location	236 WATER STREET	860 BELOIT AVENUE	520 MOHAWK DR	2
Purpose	P	P	P	3
Destination	D	R	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	2004	2004	1963	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,000	4,500	4,200	8
Pump Motor or Standby Engine Mfr	US MOTOR	U S MOTOR	U S MOTOR	9 10
Year Installed	2004	2004	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	200	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP STATION #7	PUMPING STATION #10-1	PUMPING STATION #10-2	14
Location	3017 KENNEDY RD	2801 PALMER DRIVE	2801 PALMER DRIVE	15
Purpose	P	P	B	16
Destination	D	R	D	17
Pump Manufacturer	PEERLESS	LAYNE	LAYNE	18
Year Installed	1997	1992	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,200	2,150	2,150	21
Pump Motor or Standby Engine Mfr	SIEMAN	U S MOTOR	US MOTOR	22 23
Year Installed	1979	1992	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	500	150	150	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	PUMPING STATION #10-3	PUMPING STATION #10-4	PUMPING STATION #12-1	1
Location	2801 PALMER DRIVE	2801 PALMER DRIVE	101 PALMER DRIVE	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1992	1992	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,150	2,150	2,500	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	US MOTOR	9 10
Year Installed	1992	1992	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	200	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMPING STATION #12-2	PUMPING STATION #12-3	PUMPING STATION #12-4	14
Location	101 PALMER DRIVE	101 PALMER DRIVE	101 PALMER DRIVE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	18
Year Installed	2004	2004	2004	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,400	2,400	2,400	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	22 23
Year Installed	2004	2004	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	200	200	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMPING STATION #12-5			1
Location	101 PALMER DRIVE			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	FAIRBANKS MORSE			5
Year Installed	2004			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	2,400			8
Pump Motor or Standby Engine Mfr	US MOTOR			9 10
Year Installed	2004			11
Type	ELECTRIC			12
Horsepower	200			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	RESERVIOR # 1	RESERVIOR # 2	RESERVIOR AT PS #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
				4
Year constructed	1928	1979	1937	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	OTHER	7
				8
Elevation difference in feet (See Headnote 3.)	80	80	0	9
				10
Total capacity in gallons (actual)	9,000,000	5,000,000	80,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.5000	20
				21
Is a corrosion control chemical used (yes, no)?			N	22
				23
Is water fluoridated (yes, no)?			Y	24
				25

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	RESERVOIR AT PS #10	RESERVOIR AT PS #12	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1992	2004	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons (actual)	560,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.0000	9.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	0.750	354	0	0	0	354	1	
M	D	1.000	1,012	0	0	0	1,012	2	
L	D	1.500	1,248	0	426	0	822	3	
M	D	1.500	8,969	0	0	0	8,969	4	
M	D	2.000	10,351	0	350	0	10,001	5	
M	D	4.000	45,043	0	917	0	44,126	6	
M	D	6.000	833,448	4,080	0	0	837,528	7	
P	D	6.000	23,134	4,252	0	0	27,386	8	
M	D	8.000	332,828	819	0	0	333,647	9	
P	D	8.000	17,631	4,692	0	0	22,323	10	
M	D	10.000	72,677	0	0	0	72,677	11	
M	D	12.000	203,661	7,616	292	0	210,985	12	
M	D	14.000	6,960	0	0	0	6,960	13	
M	D	16.000	122,532	438	0	0	122,970	14	
M	D	18.000	19,223	0	0	0	19,223	15	
M	D	20.000	79	0	0	0	79	16	
M	D	24.000	29,317	0	0	0	29,317	17	
Total Within Municipality			1,728,467	21,897	1,985	0	1,748,379		
M	D	8.000	14,676	0	0	0	14,676	18	
M	D	12.000	20,521	0	0	0	20,521	19	
M	D	16.000	33,019	0	0	0	33,019	20	
Total Outside of Municipality			68,216	0	0	0	68,216		
Total Utility			1,796,683	21,897	1,985	0	1,816,595		

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	0.500	7	0	0	0	7		1
M	0.625	13	0	0	0	13		2
L	0.625	1,156	0	31	0	1,125		3
L	0.750	1,425	0	17	0	1,408		4
M	0.750	10,797	0	6	0	10,791		5
L	1.000	12	0	0	0	12		6
M	1.000	5,607	289	0	0	5,896		7
M	1.250	8	0	0	0	8		8
L	1.250	10	0	0	0	10		9
M	1.500	231	0	0	0	231		10
L	1.500	2	0	0	0	2		11
M	2.000	134	0	0	0	134		12
L	2.000	5	0	0	0	5		13
M	2.500	1	0	0	0	1		14
M	3.000	1	0	0	0	1		15
M	4.000	70	0	0	0	70		16
M	6.000	16	0	0	0	16		17
M	8.000	9	0	0	0	9		18
M	10.000	4	0	0	0	4		19
Total Utility		19,508	289	54	0	19,743	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	14,959	410	779	(50)	14,540	979	1
0.750	8,057	588	414	11	8,242	406	2
1.000	345	0	13	(7)	325	21	3
1.500	290	45	55	7	287	132	4
2.000	263	25	27	8	269	78	5
3.000	93	7	3	(2)	95	70	6
4.000	52	0	1	(1)	50	44	7
6.000	19	0	1	(1)	17	17	8
8.000	2	0	0	0	2	2	9
10.000	6	0	0	0	6	6	10
Total:	24,086	1,075	1,293	(35)	23,833	1,755	

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	13,827	616	5	18	0	74	14,540	1
0.750	7,651	449	6	13	0	123	8,242	2
1.000	56	238	12	11	0	8	325	3
1.500	10	242	13	12	0	10	287	4
2.000	4	168	19	38	0	40	269	5
3.000	0	50	3	14	0	28	95	6
4.000	0	16	9	20	0	5	50	7
6.000	0	7	3	5	0	2	17	8
8.000	0	0	0	2	0	0	2	9
10.000	0	0	6	0	0	0	6	10
Total:	21,548	1,786	76	133	0	290	23,833	

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	70	0	0		70	1
Within Municipality	2,334	58	17		2,375	2
Total Fire Hydrants	2,404	58	17	0	2,445	
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: 2,445
 Number of distribution system valves end of year: 2,730
 Number of distribution valves operated during year: 1,706

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.

Other Water Revenues (474) - MISCELLANEOUS SALE OF MATERIALS: Bank Charges \$520, Frozen Meter Charges \$2,969, Clear Water Meters \$5,581, Bankruptcy recoveries previously written-off \$1,413.

Other Water Revenues (474) - Return on net investment in meters charged to sewer department: The approved rate of return for 2005 was 7%. The total return on net investment in meters was \$80,894, of which half was allocated to the Wastewater Utility (\$40,447).

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.

Maintenance of Wells and Springs (614) - The account was low in 2004 because less routine maintenance/rehabilitation was performed. 2005 represents historical amounts and is in line with budget.

Maintenance of Pumping Equipment (633) - Additional maintenance was performed at Well #9 in the amount of \$21,353 to replace a starter.

Chemicals (641) - This account was low in 2004 because a large amount of chemicals that were paid for in 2003 were consumed and not replaced in 2004. 2005 represents historical amounts and is in line with budget.

Operation Labor and Expenses (642) - In 2005, the Utility began testing the large meters in house and reduced the expense of meter testing by \$26,000 from budget.

Maintenance of Transmission and Distribution Mains (673), Maintenance of Hydrants (677) - Less hydrant maintenance was performed in 2005 because additional main maintenance was required. Also, main maintenance was low in 2004 as additional service and hydrant maintenance were required.

Maintenance of General Plant (932) - The cost of computer services unexpectedly increased by \$11,000 in 2005 due to the technology demands of the Utility.

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

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

Other Tax Rate - Local is the tax rate for the City of Janesville TIF Districts.

WATER OPERATING SECTION FOOTNOTES

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

This expenditure was for four different projects having to do with upgrading the pumping equipment and building structure at Station #2, the pumping and electrical equipment at Station #3, installing a new back-up generator at Station #4, and miscellaneous security enhancements at all Utility facilities.

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.

All water mains are financed with long-term debt. The debt is repaid with assessments and utility earnings. Water mains from 6" to 12" are assessed against the abutting property at a consistent rate. The Water Utility bears the cost of installing oversized mains. At the present time, deferred assessments are for ten years, interest free.

Water Services (Page W-22)

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

New services are assessed to the customer based on actual cost of installation of the service. The cost of installing laterals is assessed to each lot for which laterals are installed. Lateral assessments are to paid in full following completion of the work, or with the property taxes the first year following the work.

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

done

Meters (Page W-23)

Explain all reported adjustments.

There is an adjustment to the actual meters installed and in stock as of 12/31/2005.

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

The goal of the Janesville Water Utility is to replace meters on a 20 year cycle per PSC regulation. In 2005, we were not able to meet this goal due to a service position having an extended medical leave.

If 2-inch or greater meters are reported as residential, please explain.

There are four 2" meters classified as residential. Three are in group home/assisted living arrangements, and the fourth is in a single family home that requires the additional size to meet minimum pressure standards when the resident's pressure boosting pump operates.

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.