



3013 (02-02-05)

ANNUAL REPORT

OF

Name: WATERTOWN WATER DEPARTMENT

Principal Office: 800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 53094-0004

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: WATERTOWN WATER DEPARTMENT

Utility Address: 800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 53094-0004

When was utility organized? 9/1/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. PAUL LANGE
Title: SUPERINTENDENT

Office Address: WATERTOWN WATER COMMISSION
800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 50394-0004

Telephone: (920) 262 - 4085 EXT

Fax Number: (920) 262 - 4077

E-mail Address:

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

Name: JODI DOBSON
Title: MANAGER

Office Address: VIRCHOW KRAUSE AND COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdonson@virchowkrause.com

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

Name: MR. JOHN DAVID
Title: MAYOR

Office Address:
800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 53094-0004

Telephone: (920) 262 - 4009

Fax Number: (920) 262 - 4016

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW KRAUSE AND COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2387

Fax Number: (608) 240 - 8532

E-mail Address: vhellenbrand@virchowkrause.com

Date of most recent audit report: 2/3/2006

Period covered by most recent audit: 2005

Names and titles of utility management including manager or superintendent:

Name: MR PAUL LANGE

Title: SUPERINTENDENT

Office Address: WATERTOWN WATER COMMISSION
800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 53094-0004

Telephone: (920) 262 - 4085 EXT

Fax Number: (920) 262 - 4077

E-mail Address:

Name of utility commission/committee: WATERTOWN CITY COUNCIL

Names of members of utility commission/committee:

- MR NORM BARTEL
- MR PATRICK BLESKE
- MR JAMES BRAUGHLER
- MS KARYN CABLE
- MR RON KRUGER
- MR JIM LESLIE
- MS ANGIE TIETZ
- MR GERALD YENSER
- MR KENNETH ZINDARS

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () - EXT

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)	3,401,332	3,375,688	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,391,045	1,422,496	2
Depreciation Expense (403)	565,682	568,730	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	478,164	502,920	5
Total Operating Expenses	2,434,891	2,494,146	
Net Operating Income	966,441	881,542	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	966,441	881,542	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	56	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	64,594	29,734	10
Miscellaneous Nonoperating Income (421)	532,645	1,004,811	11
Total Other Income	597,239	1,034,601	
Total Income	1,563,680	1,916,143	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(27,152)	(27,152)	12
Other Income Deductions (426)	107,829	95,709	13
Total Miscellaneous Income Deductions	80,677	68,557	
Income Before Interest Charges	1,483,003	1,847,586	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	366,253	394,970	14
Amortization of Debt Discount and Expense (428)	18,691	13,289	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	384,944	408,259	
Net Income	1,098,059	1,439,327	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	14,621,745	13,182,418	20
Balance Transferred from Income (433)	1,098,059	1,439,327	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)	15,719,804	14,621,745	

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	3,401,332		3,401,332	1
Total (Acct. 400):	3,401,332	0	3,401,332	
Operation and Maintenance Expense (401-402):				
Derived	1,391,045		1,391,045	2
Total (Acct. 401-402):	1,391,045	0	1,391,045	
Depreciation Expense (403):				
Derived	565,682		565,682	3
Total (Acct. 403):	565,682	0	565,682	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	478,164		478,164	5
Total (Acct. 408):	478,164	0	478,164	
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:	966,441	0	966,441	
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	

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 AND DIVIDEND INCOME	64,594	0	64,594 11
Total (Acct. 419):	64,594	0	64,594
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	532,645	532,645 13
Total (Acct. 421):	0	532,645	532,645
TOTAL OTHER INCOME:	64,594	532,645	597,239
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(27,152)		(27,152) 14
NONE	0	0	0 15
Total (Acct. 425):	(27,152)	0	(27,152)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		107,829	107,829 16
NONE	0	0	0 17
Total (Acct. 426):	0	107,829	107,829
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(27,152)	107,829	80,677
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	366,253		366,253 18
Total (Acct. 427):	366,253	0	366,253
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	18,691		18,691 19
Total (Acct. 428):	18,691	0	18,691
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	384,944	0	384,944
NET INCOME:	673,243	424,816	1,098,059
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	8,402,069	6,219,676	14,621,745 24
Total (Acct. 216):	8,402,069	6,219,676	14,621,745
Balance Transferred from Income (433):			
Derived	673,243	424,816	1,098,059 25
Total (Acct. 433):	673,243	424,816	1,098,059
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):	9,075,312	6,644,492	15,719,804

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	3,401,332	0	0	0	3,401,332	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	20,283	0		0	20,283	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,381,049	0	0	0	3,381,049	

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	510,399		510,399	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	3,011		3,011	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	55		55	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	513,465	0	513,465	

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	12	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)	31,073,797	29,893,205	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,032,278	5,450,094	2
Net Utility Plant	25,041,519	24,443,111	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	25,041,519	24,443,111	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	750	750	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	750	750	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,382,677	1,905,712	9
Total Other Property and Investments	1,383,427	1,906,462	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	756,164	291,223	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	326,303	302,975	15
Other Accounts Receivable (143)	20,099	115,037	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	108,238	111,393	18
Materials and Supplies (151-163)	81,579	98,182	19
Prepayments (165)	30,942	29,660	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,323,325	948,470	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	217,689	177,641	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	217,689	177,641	
Total Assets and Other Debits	27,965,960	27,475,684	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,736,420	2,736,420	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	15,719,804	14,621,745	28
Total Proprietary Capital	18,456,224	17,358,165	
LONG-TERM DEBT			
Bonds (221-222)	8,421,863	8,931,863	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	8,421,863	8,931,863	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	12,352	94,049	33
Payables to Municipality (233)	17,910	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	451,730	476,283	36
Interest Accrued (237)	64,321	68,167	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	35,636	31,274	41
Total Current and Accrued Liabilities	581,949	669,773	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	17,193	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	488,731	515,883	44
Total Deferred Credits	505,924	515,883	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	27,965,960	27,475,684	

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	29,893,205	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)	23,655,540	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,363,168	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)	55,089				8
Construction Work in Progress (107)					9
Total Utility Plant	31,073,797	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)	5,285,807	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	745,232	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)	1,239				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	6,032,278	0	0	0	
Net Utility Plant	25,041,519	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)	4,786,940				4,786,940	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	565,682				565,682	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	23,247				23,247	6
Accruals charged other						7
accounts (specify):						8
Miscellaneous Adjustment	(826)				(826)	9
Salvage	1,230				1,230	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	589,333	0	0	0	589,333	16
Debits during year						17
Book cost of plant retired	86,704				86,704	18
Cost of removal	3,762				3,762	19
Other debits (specify):						20
	0				0	21
					0	22
					0	23
					0	24
Total debits	90,466	0	0	0	90,466	25
Balance end of year (111.1)	5,285,807	0	0	0	5,285,807	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)	662,741				662,741	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	107,829				107,829	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	107,829	0	0	0	107,829	16
Debits during year						17
Book cost of plant retired	25,338				25,338	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	25,338	0	0	0	25,338	25
Balance end of year (111.1)	745,232	0	0	0	745,232	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):					
LAND	750			750	2
Total Nonutility Property (121)	750	0	0	750	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	750	0	0	750	

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)	81,579	98,182
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	81,579	98,182

**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)				
02 REVENUE BONDS	7,989	428	135,774	1
05 REVENUE BONDS	2,395	428	26,345	2
96 REVENUE BONDS	5,300	428	5,300	3
LOSS ON 2005 REFUNDING	4,570	428	50,270	4
Total			217,689	
Unamortized premium on debt (251)				
2005 REVENUE BONDS	1,563	428	17,193	5
Total			17,193	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,736,420	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,736,420</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)	
1996 REVENUE BONDS	07/01/1996	11/01/2011	5.00%	265,000	1
2002 REVENUE BONDS	12/15/2002	11/01/2022	3.70%	6,525,000	2
2003 WRS PAYOFF - STFL	12/15/2003	05/15/2023	5.25%	76,863	3
2005 REVENUE BOND	04/01/2005	05/01/2011	3.45%	1,555,000	4
Total Bonds (Account 221):				8,421,863	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 8,421,863

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	476,283	1
Accruals:		
Charged water department expense	478,164	2
Charged electric department expense		3
Charged sewer department expense	7,088	4
Other (explain):		
NONE		5
Total Accruals and other credits	485,252	
Taxes paid during year:		
County, state and local taxes	476,283	6
Social Security taxes	30,278	7
PSC Remainder Assessment	3,244	8
Other (explain):		
NONE		9
Total payments and other debits	509,805	
Balance end of year	451,730	

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)					
1996 REVENUE BONDS	18,872	46,472	63,003	2,341	1
2002 REVENUE BONDS	45,313	267,601	268,670	44,244	2
2003 WRS PAYOFF -STFL	3,982	4,242	5,030	3,194	3
2005 BONDS		47,938	33,396	14,542	4
Subtotal	68,167	366,253	370,099	64,321	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	68,167	366,253	370,099	64,321	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESERVE ACCOUNT	823,400	5
REDEMPTION ACCOUNT	429,546	6
DEPRECIATION ACCOUNT	129,731	7
Total (Acct. 128):	1,382,677	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	323,797	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
ACCOUNTS RECEIVABLE WATER PENALTY	2,506	14
Total (Acct. 142):	326,303	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
OTHER ACCOUNTS RECEIVABLE FOR DEVELOPMENT INSPECTIONS	20,099	17
Total (Acct. 143):	20,099	
Receivables from Municipality (145):		
DELINQUENTS ON TAX ROLL	108,238	18
	0	19
Total (Acct. 145):	108,238	
Prepayments (165):		
PREPAID INSURANCE	30,942	20
Total (Acct. 165):	30,942	
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):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO SEWER FOR JMA OVERBILLING	17,910	26
Total (Acct. 233):	17,910	
Other Deferred Credits (253):		
Regulatory Liability	488,731	27
NONE		28
Total (Acct. 253):	488,731	

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)	23,318,897	0	0	0	23,318,897	1
Materials and Supplies	89,880	0	0	0	89,880	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	5,036,373	0	0	0	5,036,373	4
Customer Advances for Construction					0	5
Regulatory Liability	502,307	0	0	0	502,307	6
NONE					0	7
Average Net Rate Base	17,870,097	0	0	0	17,870,097	
Net Operating Income	966,441	0	0	0	966,441	8
Net Operating Income as a percent of						
Average Net Rate Base	5.41%	N/A	N/A	N/A	5.41%	

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	515,883	0	0	0	515,883	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	27,152	0	0	0	27,152	3
Other (specify):						
NONE					0	4
Balance End of Year	488,731	0	0	0	488,731	

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

Changed on tax page.

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.

143 Done .

145 Done .

223 Done .

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Watertown Water Department
Watertown, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Watertown Water Department, an enterprise fund of the City of Watertown as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2004 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin
February 3, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	3,278,107	3,226,615	1
Total Sales of Water	3,278,107	3,226,615	
Other Operating Revenues			
Forfeited Discounts (470)	17,901	15,803	2
Miscellaneous Service Revenues (471)	2,295	2,884	3
Rents from Water Property (472)	82,746	109,572	4
Interdepartmental Rents (473)	20,283	0	5
Other Water Revenues (474)	0	20,814	6
Total Other Operating Revenues	123,225	149,073	
Total Operating Revenues	3,401,332	3,375,688	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	48,236	40,543	7
Pumping Expenses (620-633)	320,111	301,375	8
Water Treatment Expenses (640-652)	131,695	123,560	9
Transmission and Distribution Expenses (660-678)	388,947	435,277	10
Customer Accounts Expenses (901-905)	79,888	77,875	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	422,168	443,866	13
Total Operation and Maintenance Expenses	1,391,045	1,422,496	
Other Operating Expenses			
Depreciation Expense (403)	565,682	568,730	14
Amortization Expense (404-407)		0	15
Taxes (408)	478,164	502,920	16
Total Other Operating Expenses	1,043,846	1,071,650	
Total Operating Expenses	2,434,891	2,494,146	
NET OPERATING INCOME	966,441	881,542	

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	13	195	716	1
Commercial	19	3,820	14,024	2
Industrial				3
Total Unmetered Sales to General Customers (460)	32	4,015	14,740	
Metered Sales to General Customers (461)				
Residential	7,228	396,070	1,556,194	4
Commercial	802	193,547	583,198	5
Industrial	61	118,947	294,652	6
Total Metered Sales to General Customers (461)	8,091	708,564	2,434,044	
Private Fire Protection Service (462)	42		25,878	7
Public Fire Protection Service (463)	8,195		737,734	8
Other Sales to Public Authorities (464)	43	22,435	65,711	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	16,403	735,014	3,278,107	

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)	737,734	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	737,734	
Forfeited Discounts (470):		
Customer late payment charges	17,901	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	17,901	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	2,295	7
Total Miscellaneous Service Revenues (471)	2,295	
Rents from Water Property (472):		
MISCELLANEOUS RENTS FROM WATER PROPERTY	82,746	8
Total Rents from Water Property (472)	82,746	
Interdepartmental Rents (473):		
NONE	20,283	9
Total Interdepartmental Rents (473)	20,283	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	0	

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)	34,792	39,181	7
Maintenance of Collecting and Impounding Reservoirs (612)	3,845	0	8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	8,341	420	10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	1,258	942	13
Total Source of Supply Expenses	48,236	40,543	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	10,233	17,490	16
Fuel or Power Purchased for Pumping (623)	256,430	228,948	17
Pumping Labor and Expenses (624)	0		18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	47,369	48,656	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	296	269	24
Maintenance of Pumping Equipment (633)	5,783	6,012	25
Total Pumping Expenses	320,111	301,375	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	28,082	29,118	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)	84,441	84,817	28
Miscellaneous Expenses (643)	3,141	2,890	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	16,031	6,735	33
Total Water Treatment Expenses	131,695	123,560	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	19,729	11,840	36
Meter Expenses (663)	23,429	26,606	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	64,743	94,312	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		14	42
Maintenance of Distribution Reservoirs and Standpipes (672)	107,137	111,144	43
Maintenance of Transmission and Distribution Mains (673)	110,033	166,215	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	41,306	12,090	46
Maintenance of Meters (676)		0	47
Maintenance of Hydrants (677)	22,570	13,056	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	388,947	435,277	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	19,473	19,451	51
Customer Records and Collection Expenses (903)	60,415	50,415	52
Uncollectible Accounts (904)		8,009	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	54
Total Customer Accounts Expenses	79,888	77,875	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	57,583	46,922	56
Office Supplies and Expenses (921)	36,290	40,271	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	39,789	72,059	59
Property Insurance (924)	27,006	27,430	60
Injuries and Damages (925)	22,185	19,940	61
Employee Pensions and Benefits (926)	165,433	162,843	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	24,079	20,751	65
Rents (931)		0	66
Maintenance of General Plant (932)	49,803	53,650	67
Total Administrative and General Expenses	422,168	443,866	
Total Operation and Maintenance Expenses	1,391,045	1,422,496	

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		451,730	476,283	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,088	7,692	2
Net property tax equivalent		444,642	468,591	
Social Security		30,278	30,465	3
PSC Remainder Assessment		3,244	3,864	4
Other (specify): NONE			0	5
Total tax expense		478,164	502,920	

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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211490				3
County tax rate	mills		4.598170				4
Local tax rate	mills		7.770530				5
School tax rate	mills		8.665030				6
Voc. school tax rate	mills		1.428110				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.673330				10
Less: state credit	mills		1.138890				11
Net tax rate	mills		21.534440				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.770530				14
Combined School Tax Rate	mills		10.093140				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.863670				17
Total Tax Rate	mills		22.673330				18
Ratio of Local and School Tax to Total	dec.		0.787871				19
Total tax net of state credit	mills		21.534440				20
Net Local and School Tax Rate	mills		16.966371				21
Utility Plant, Jan. 1	\$	29,893,205	29,893,205				22
Materials & Supplies	\$	98,182	98,182				23
Subtotal	\$	29,991,387	29,991,387				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	29,991,387	29,991,387				26
Assessment Ratio	dec.		0.887755				27
Assessed Value	\$	26,625,004	26,625,004				28
Net Local & School Rate	mills		16.966371				29
Tax Equiv. Computed for Current Year	\$	451,730	451,730				30
Tax Equivalent per 1994 PSC Report	\$	250,521					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	451,730					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)	134,157		4
Structures and Improvements (311)	265,859		5
Collecting and Impounding Reservoirs (312)	68,054		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	567,562		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	242,746		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,278,378	0	
PUMPING PLANT			
Land and Land Rights (320)	20,678		12
Structures and Improvements (321)	633,010		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	41,879		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,359,341		17
Diesel Pumping Equipment (326)	2,212		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	19,999		20
Total Pumping Plant	2,077,119	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	16,442		21
Structures and Improvements (331)	4,513,314		22
Water Treatment Equipment (332)	2,580,460	1,051	23
Total Water Treatment Plant	7,110,216	1,051	

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)			134,157	4
Structures and Improvements (311)			265,859	5
Collecting and Impounding Reservoirs (312)			68,054	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(72,339)	495,223	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			242,746	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(72,339)	1,206,039	
PUMPING PLANT				
Land and Land Rights (320)			20,678	12
Structures and Improvements (321)		(8,903)	624,107	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			41,879	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(13,355)	1,345,986	17
Diesel Pumping Equipment (326)			2,212	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			19,999	20
Total Pumping Plant	0	(22,258)	2,054,861	
WATER TREATMENT PLANT				
Land and Land Rights (330)			16,442	21
Structures and Improvements (331)		(19,142)	4,494,172	22
Water Treatment Equipment (332)		(25,374)	2,556,137	23
Total Water Treatment Plant	0	(44,516)	7,066,751	

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)	29,763		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,196,571		26
Transmission and Distribution Mains (343)	6,720,059	639,612	27
Fire Mains (344)	0		28
Services (345)	979,507	122,674	29
Meters (346)	941,213	39,451	30
Hydrants (348)	1,136,213	79,869	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	11,003,326	881,606	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	575,339		34
Office Furniture and Equipment (391)	51,270		35
Computer Equipment (391.1)	102,825	8,116	36
Transportation Equipment (392)	162,351		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	133,153	3,952	39
Laboratory Equipment (395)	13,169	2,257	40
Power Operated Equipment (396)	45,409		41
Communication Equipment (397)	87,145	947	42
SCADA Equipment (397.1)	334,579		43
Miscellaneous Equipment (398)	7,975	1,174	44
Other Tangible Property (399)	0		45
Total General Plant	1,513,215	16,446	
Total utility plant in service directly assignable	22,982,254	899,103	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	22,982,254	899,103	

**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)			29,763 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,196,571 26
Transmission and Distribution Mains (343)	6,083		7,353,588 27
Fire Mains (344)			0 28
Services (345)	14,086		1,088,095 29
Meters (346)	62,008		918,656 30
Hydrants (348)	4,527		1,211,555 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	86,704	0	11,798,228
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			575,339 34
Office Furniture and Equipment (391)			51,270 35
Computer Equipment (391.1)			110,941 36
Transportation Equipment (392)			162,351 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			137,105 39
Laboratory Equipment (395)			15,426 40
Power Operated Equipment (396)			45,409 41
Communication Equipment (397)			88,092 42
SCADA Equipment (397.1)			334,579 43
Miscellaneous Equipment (398)			9,149 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	1,529,661
Total utility plant in service directly assignable	86,704	(139,113)	23,655,540
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	86,704	(139,113)	23,655,540

**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)	155,741		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	155,741	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	16,046		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	24,067		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	40,113	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	67,047		22
Water Treatment Equipment (332)	38,553		23
Total Water Treatment Plant	105,600	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)		72,339	228,080	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	72,339	228,080	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		8,903	24,949	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		13,355	37,422	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	22,258	62,371	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		19,142	86,189	22
Water Treatment Equipment (332)		25,374	63,927	23
Total Water Treatment Plant	0	44,516	150,116	

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)	0		26
Transmission and Distribution Mains (343)	4,858,266	320,040	27
Fire Mains (344)	0		28
Services (345)	1,289,830	45,591	29
Meters (346)	0		30
Hydrants (348)	406,312	27,900	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,554,408	393,531	
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	6,855,862	393,531	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,855,862	393,531	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	4,405		5,173,901 27
Fire Mains (344)			0 28
Services (345)	19,451		1,315,970 29
Meters (346)			0 30
Hydrants (348)	1,482		432,730 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	25,338	0	6,922,601
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	25,338	139,113	7,363,168
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	25,338	139,113	7,363,168

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)	23,077	2.50%	6,646	1
Collecting and Impounding Reservoirs (312)	39,275	1.67%	1,137	2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	192,762	2.94%	15,623	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	105,977	1.77%	4,297	6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	361,091		27,703	
PUMPING PLANT				
Structures and Improvements (321)	173,249	2.43%	15,274	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	41,879	4.42%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	494,505	4.42%	59,788	12
Diesel Pumping Equipment (326)	1,241	4.29%	95	13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	19,998	4.29%		15
Total Pumping Plant	730,872		75,157	
WATER TREATMENT PLANT				
Structures and Improvements (331)	716,350	2.50%	112,594	16
Water Treatment Equipment (332)	671,754	3.24%	83,213	17
Total Water Treatment Plant	1,388,104		195,807	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	359,830	1.86%	22,256	19
Transmission and Distribution Mains (343)	670,186	1.00%	70,368	20
Fire Mains (344)	0	0.00%		21
Services (345)	85,388	2.90%	29,980	22
Meters (346)	367,268	5.00%	46,497	23
Hydrants (348)	103,868	2.10%	24,652	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					29,723	1
312					40,412	2
313					0	3
314					208,385	4
315					0	5
316					110,274	6
317					0	7
	0	0	0	0	388,794	
321					188,523	8
322					0	9
323					41,879	10
324					0	11
325					554,293	12
326					1,336	13
327					0	14
328					19,998	15
	0	0	0	0	806,029	
331					828,944	16
332					754,967	17
	0	0	0	0	1,583,911	
341					0	18
342					382,086	19
343	6,083				734,471	20
344					0	21
345	14,086	835			100,447	22
346	62,008	25			351,732	23
348	4,527	2,902	1,230		122,321	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	0.00%		25
Total Transmission and Distribution Plant	1,586,540		193,753	
GENERAL PLANT				
Structures and Improvements (390)	65,545	2.27%	13,060	26
Office Furniture and Equipment (391)	24,991	5.88%	3,015	27
Computer Equipment (391.1)	86,180	25.00%	16,644	28
Transportation Equipment (392)	149,811	10.56%	12,540	29
Stores Equipment (393)	0	0.00%		30
Tools, Shop and Garage Equipment (394)	81,318	5.88%	7,946	31
Laboratory Equipment (395)	8,104	5.88%	841	32
Power Operated Equipment (396)	35,009	6.07%	2,756	33
Communication Equipment (397)	111,264	9.09%	0	34
SCADA Equipment (397.1)	155,534	9.09%	38,378	35
Miscellaneous Equipment (398)	2,577	5.88%	503	36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	720,333		95,683	
Total accum. prov. directly assignable	4,786,940		588,103	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	4,786,940		588,103	

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 25
	<u>86,704</u>	<u>3,762</u>	<u>1,230</u>	<u>0</u>	<u>1,691,057</u>
390					78,605 26
391					28,006 27
391.1					102,824 28
392					162,351 29
393					0 30
394					89,264 31
395					8,945 32
396					37,765 33
397					111,264 34
397.1					193,912 35
398					3,080 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>816,016</u>
	<u>86,704</u>	<u>3,762</u>	<u>1,230</u>	<u>0</u>	<u>5,285,807</u>
					0 38
	<u>86,704</u>	<u>3,762</u>	<u>1,230</u>	<u>0</u>	<u>5,285,807</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	2.50%		1
Collecting and Impounding Reservoirs (312)	0	1.67%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	5,165	2.94%	5,642	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	1.77%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	5,165		5,642	
PUMPING PLANT				
Structures and Improvements (321)	335	2.43%	498	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	4.42%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	916	4.42%	1,359	12
Diesel Pumping Equipment (326)	0	4.29%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	0	4.29%		15
Total Pumping Plant	1,251		1,857	
WATER TREATMENT PLANT				
Structures and Improvements (331)	2,512	2.50%	1,915	16
Water Treatment Equipment (332)	1,159	3.24%	1,660	17
Total Water Treatment Plant	3,671		3,575	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	0	1.86%		19
Transmission and Distribution Mains (343)	491,282	1.00%	50,161	20
Fire Mains (344)	0	0.00%		21
Services (345)	126,752	2.90%	37,784	22
Meters (346)	0	5.00%		23
Hydrants (348)	34,620	2.10%	8,810	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	1
312					0	2
313					0	3
314					10,807	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	10,807	
321					833	8
322					0	9
323					0	10
324					0	11
325					2,275	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	3,108	
331					4,427	16
332					2,819	17
	0	0	0	0	7,246	
341					0	18
342					0	19
343	4,405				537,038	20
344					0	21
345	19,451				145,085	22
346					0	23
348	1,482				41,948	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	652,654		96,755
GENERAL PLANT			
Structures and Improvements (390)	0	2.70%	26
Office Furniture and Equipment (391)	0	5.88%	27
Computer Equipment (391.1)	0	25.00%	28
Transportation Equipment (392)	0	10.56%	29
Stores Equipment (393)	0	0.00%	30
Tools, Shop and Garage Equipment (394)	0	5.88%	31
Laboratory Equipment (395)	0	5.88%	32
Power Operated Equipment (396)	0	6.07%	33
Communication Equipment (397)	0	9.09%	34
SCADA Equipment (397.1)	0	9.09%	35
Miscellaneous Equipment (398)	0	5.88%	36
Other Tangible Property (399)	0	0.00%	37
Total General Plant	0		0
Total accum. prov. directly assignable	662,741		107,829
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	662,741		107,829

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
	25,338	0	0	0	724,071
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
	25,338	0	0	0	745,232
					0 38
	25,338	0	0	0	745,232

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			81,657	81,657	1
February			76,913	76,913	2
March			83,282	83,282	3
April			92,919	92,919	4
May			87,465	87,465	5
June			96,309	96,309	6
July			101,629	101,629	7
August			86,897	86,897	8
September			89,792	89,792	9
October			74,657	74,657	10
November			66,911	66,911	11
December			70,519	70,519	12
Total annual pumpage	0	0	1,008,950	1,008,950	
Less: Water sold				735,014	13
Volume pumped but not sold				273,936	14
Volume sold as a percent of volume pumped				73%	15
Volume used for water production, water quality and system maintenance				39,729	16
Volume related to equipment/system malfunction				80,286	17
Non-utility volume NOT included in water sales				12,668	18
Total volume not sold but accounted for				132,683	19
Volume pumped but unaccounted for				141,253	20
Percent of water lost				14%	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.)				6,263	24
Date of maximum: 7/20/2005					25
Cause of maximum:					26
Tire Fire					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,925	27
Date of minimum: 11/24/2005					28
Total KWH used for pumping for the year				2,473,926	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)	
806 S FIRST ST	1	1,145	10	864	Yes	1
HOSPITAL DR	10	840	20	1,936	Yes	2
WATER ST	3	745	10	864	Yes	3
WESTERN AVE	4	725	16	1,814	Yes	4
806 S FIRST ST	5	712	16	2,808	Yes	5
LAFAYETTE ST	6	703	18	2,229	Yes	6
WEST ST	7	710	18	1,771	Yes	7
HOSPITAL DR	8	795	18	1,771	Yes	8
WATER TOWER COURT	9	890	20	1,648	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	1	10	3	1
Location	806 S FIRST ST	137 HOSPITAL DR	597 S WATER ST	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN TURBINE	5
Year Installed	1990	2001	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,000	600	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1986	2001	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	125	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	407 WESTERN AVE	806 S FIRST ST	404 MONROE ST	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1990	1990	1997	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,400	2,000	1,500	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1995	1994	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	75	75	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	8	9	1
Location	870 WEST ST	137 HOSPITAL DR	WATER TOWER COURT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	5
Year Installed	1984	1997	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,075	1,300	1,200	8
Pump Motor or Standby Engine Mfr	LAYNE	US	US	9 10
Year Installed	1984	1997	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #1	HIGH LIFT #1 FIRST	HIGH LIFT #2	14
Location	137 HOSPITAL DR	806 S. FIRST STREET	137 HOSPITAL DR	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	GOULD	PEERLESS	18
Year Installed	1996	1978	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,500	1,500	1,500	21
Pump Motor or Standby Engine Mfr	US	MARATHON	US	22 23
Year Installed	1996	1978	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	100	60	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	HIGH LIFT #2 FIRST	HIGH LIFT #3	HIGH LIFT #3 FIRST	1
Location	806 S. FIRST STREET	137 HOSPITAL DRIVE	806 S. FIRST STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	PEERLESS	CRANE DEMING	5
Year Installed	1978	2002	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	1,500	8
Pump Motor or Standby Engine Mfr	MARATHON	US	G.E.	9 10
Year Installed	1978	2002	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #4	LOW LIFT #1	LOW LIFT #2	14
Location	806 S. FIRST STREET	806 S. FIRST STREET	806 S. FIRST STREET	15
Purpose	B	B	B	16
Destination	D	T	T	17
Pump Manufacturer	FAIRBANKS	LAYNE	LAYNE	18
Year Installed	1952	1993	1998	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	1,200	1,200	21
Pump Motor or Standby Engine Mfr	FAIRBANKS	US	US	22 23
Year Installed	1952	1993	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	25	25	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	LOW LIFT #3	WTP HIGH LIFT PUMP	WTP HIGH LIFT PUMP 2	1
Location	806 S. FIRST STREET	WEST ST	WEST ST	2
Purpose	B	B	B	3
Destination	T	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	5
Year Installed	1998	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,300	1,300	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1998	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	60	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	HOSPITAL DRIVE	O CONNELL	RAW	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1996	1951	1966	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	80	143	15	6
Total capacity in gallons (actual)	300,000	300,000	360,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.6000	8.1000	8.1000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TREATMENT	WEST ST	WESTERN	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1952	1985	1966	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	15	98	123	6
Total capacity in gallons (actual)	324,000	500,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	3.6000	3.6000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	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.

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	20	0	0	0	20	1
M	D	4.000	30,176	0	897	0	29,279	2
M	D	6.000	318,877	2,620	1,463	0	320,034	3
M	D	8.000	152,703	6,378	230	0	158,851	4
M	S	8.000	3,097	0	0	0	3,097	5
M	D	10.000	34,794	0	0	0	34,794	6
M	S	10.000	3,273	0	0	0	3,273	7
M	D	12.000	9,151	3,931	0	0	13,082	8
M	S	12.000	3,043	0	0	0	3,043	9
M	T	12.000	41,354	0	0	0	41,354	10
M	T	14.000	1,090	0	0	0	1,090	11
M	S	16.000	70	0	0	0	70	12
M	T	16.000	7,883	0	0	0	7,883	13
M	S	18.000	85	0	0	0	85	14
Total Within Municipality			605,616	12,929	2,590	0	615,955	
Total Utility			605,616	12,929	2,590	0	615,955	

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)	
L	0.625	1,305	0	68	0	1,237		1
M	0.750	2,912	0	25	0	2,887		2
M	1.000	2,605	143	5	0	2,743		3
M	1.250	9	0	0	0	9		4
M	1.500	330	6	2	0	334		5
L	1.500	13	0	0	0	13		6
L	2.000	7	3	1	0	9		7
M	2.000	125	0	0	0	125		8
M	4.000	43	0	0	0	43		9
M	6.000	40	0	0	0	40		10
M	8.000	7	0	0	0	7		11
M	10.000	2	0	0	0	2		12
Total Utility		7,398	152	101	0	7,449	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	7,635	400	1,050	19	7,004	922	1
0.750	1,251	80	70	(41)	1,220	47	2
1.000	266	8	21	(5)	248	15	3
1.500	132	12	2	(1)	141	10	4
2.000	90	0	1	0	89	16	5
3.000	44	0	0	(12)	32	24	6
4.000	15	0	0	(1)	14	0	7
6.000	7	0	0	0	7	6	8
Total:	9,440	500	1,144	(41)	8,755	1,040	

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	6,227	379	11	13	0	374	7,004	1
0.750	1,034	108	8	4	0	66	1,220	2
1.000	26	154	10	8	0	50	248	3
1.500	1	85	11	7	0	37	141	4
2.000	0	52	16	7	0	14	89	5
3.000	0	17	2	6	0	7	32	6
4.000	0	5	3	1	0	5	14	7
6.000	0	3	2	1	0	1	7	8
Total:	7,288	803	63	47	0	554	8,755	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,137	42	20		1,159	2
Total Fire Hydrants	1,137	42	20	0	1,159	
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: 2,419
 Number of distribution system valves end of year: 1,350
 Number of distribution valves operated during year: 1,350

WATER OPERATING SECTION FOOTNOTES

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.

665 In 2004 the utility completed a project to update the system maps. This is not a recurring cost.

673 The utility experienced a large number of main breaks.

675 During 2005 all curb stop boxes were cleaned and repaired.

920 During 2005 the joint water and wastewater superintendent was able to spend more time with the addition of an assistant wastewater superintendent.

923 2004 projects include a vulnerability assessment, a water quality report and a system needs assessment.

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

If Adjustments for any account are nonzero, please explain.

314 Adjustments relate to the reclassification of assets as impact fees are collected.

321 Adjustments relate to the reclassification of assets as impact fees are collected.

325 Adjustments relate to the reclassification of assets as impact fees are collected.

331 Adjustments relate to the reclassification of assets as impact fees are collected.

332 Adjustments relate to the reclassification of assets as impact fees are collected.

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

If Adjustments for any account are nonzero, please explain.

314 Adjustments relate to the reclassification of assets as impact fees are collected.

321 Adjustments relate to the reclassification of assets as impact fees are collected.

325 Adjustments relate to the reclassification of assets as impact fees are collected.

331 Adjustments relate to the reclassification of assets as impact fees are collected.

332 Adjustments relate to the reclassification of assets as impact fees are collected.

WATER OPERATING SECTION FOOTNOTES

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

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

397 \$38,378

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.

Current year additions were financed by the utility and developers.

Water Services (Page W-22)

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

Current year additions were financed by utility and developers.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

Current year additions were financed by utility and developers.

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

Per utility records all services are in use.

Meters (Page W-23)

Explain all reported adjustments.

Adjustments reported in 2005 relate to correcting historical records. This is an ongoing process.

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.
