



3014 (02-02-05)

ANNUAL REPORT

OF

Name: DARLINGTON WATER UTILITYPrincipal Office: 627 MAIN STREET
P.O. BOX 207
DARLINGTON, WI 53530For 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: DARLINGTON WATER UTILITY

Utility Address: 627 MAIN STREET
P.O. BOX 207
DARLINGTON, WI 53530

When was utility organized? 1/1/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR PHILLIP A. RISSEUW
Title: CITY CLERK-TREASURER

Office Address:

627 MAIN STREET
P.O. BOX 207
DARLINGTON, WI 53530

Telephone: (608) 776 - 4970

Fax Number: (608) 776 - 4974 EXT

E-mail Address: phil.risseuw@cityofdarlingtonwi.org

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

Name: SHAWN ROELLI
Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: sroelli@johnsonblock.com

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

Name: BEVERLY ANDERSON
Title: CHAIRPERSON

Office Address:

627 MAIN STREET
DARLINGTON, WI 53530

Telephone: (608) 776 - 4970

Fax Number: (608) 776 - 4974

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: TERRY DRONE, CPA

Title: SENIOR ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: tdrone@johnsonblock.com

Date of most recent audit report: 2/8/2005

Period covered by most recent audit: 1/1/2004 TO 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: DAVID BREUNIG

Title: MAYOR

Office Address:

627 MAIN STREET
P.O. BOX 207
DARLINGTON, WI 53530

Telephone: (608) 776 - 4970

Fax Number: (608) 776 - 4974

E-mail Address: N/A

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

- MRS BEVERLY ANDERSON, CHAIRPERSON
- MR DAVID BLASER
- MS CINDY CORLEY
- MR DAVE GOUGH
- MR DON OSTERDAY
- MR STUART VAMSTAD

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:

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)	430,307	415,738	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	199,177	175,964	2
Depreciation Expense (403)	59,083	52,475	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	77,668	83,964	5
Total Operating Expenses	335,928	312,403	
Net Operating Income	94,379	103,335	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	94,379	103,335	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	25,694	18,423	10
Miscellaneous Nonoperating Income (421)	0	2,208	11
Total Other Income	25,694	20,631	
Total Income	120,073	123,966	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(9,841)	(9,841)	12
Other Income Deductions (426)	24,172	24,150	13
Total Miscellaneous Income Deductions	14,331	14,309	
Income Before Interest Charges	105,742	109,657	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	79,239	80,208	14
Amortization of Debt Discount and Expense (428)	158	160	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	79,397	80,368	
Net Income	26,345	29,289	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,382,249	2,352,960	20
Balance Transferred from Income (433)	26,345	29,289	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)	2,408,594	2,382,249	

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	430,307		430,307	1
Total (Acct. 400):	430,307	0	430,307	
Operation and Maintenance Expense (401-402):				
Derived	199,177		199,177	2
Total (Acct. 401-402):	199,177	0	199,177	
Depreciation Expense (403):				
Derived	59,083		59,083	3
Total (Acct. 403):	59,083	0	59,083	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	77,668		77,668	5
Total (Acct. 408):	77,668	0	77,668	
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:	94,379	0	94,379	
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 INCOME	25,694	0	25,694 11
Total (Acct. 419):	25,694	0	25,694
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	25,694	0	25,694
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(9,841)		(9,841) 14
NONE	0	0	0 15
Total (Acct. 425):	(9,841)	0	(9,841)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		24,172	24,172 16
NONE	0	0	0 17
Total (Acct. 426):	0	24,172	24,172
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(9,841)	24,172	14,331
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	79,239		79,239 18
Total (Acct. 427):	79,239	0	79,239
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	158		158 19
Total (Acct. 428):	158	0	158
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:	79,397	0	79,397
NET INCOME:	50,517	(24,172)	26,345
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,418,672	963,577	2,382,249 24
Total (Acct. 216):	1,418,672	963,577	2,382,249
Balance Transferred from Income (433):			
Derived	50,517	(24,172)	26,345 25
Total (Acct. 433):	50,517	(24,172)	26,345
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):	1,469,189	939,405	2,408,594

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 & 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

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	430,307	0	0	0	430,307	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	430,307	0	0	0	430,307	

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	78,479		78,479	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	8,838		8,838	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	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	87,317	0	87,317	

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	2.1	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 (100)	4,565,502	3,986,604	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	846,585	779,802	2
Net Utility Plant	3,718,917	3,206,802	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	865,294	1,116,997	7
Total Other Property and Investments	865,294	1,116,997	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,805	35,726	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	79,091	78,339	11
Other Accounts Receivable (143)	3,056	4,547	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,242	6,999	14
Materials and Supplies (150)	6,955	6,675	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	99,149	132,286	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,035	3,193	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	23,237	12,329	20
Total Deferred Debits	26,272	15,522	
Total Assets and Other Debits	4,709,632	4,471,607	

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)	498,272	253,819	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,408,594	2,382,249	23
Total Proprietary Capital	2,906,866	2,636,068	
LONG-TERM DEBT			
Bonds (221)	1,496,600	1,515,700	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,496,600	1,515,700	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	16,970	22,219	28
Payables to Municipality (233)	11,826	4,376	29
Customer Deposits (235)			30
Taxes Accrued (236)	72,745	78,992	31
Interest Accrued (237)	26,190	26,525	32
Other Current and Accrued Liabilities (238)	1,308	759	33
Total Current and Accrued Liabilities	129,039	132,871	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	177,127	186,968	36
Total Deferred Credits	177,127	186,968	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,709,632	4,471,607	

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	3,986,604	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)	3,356,885	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,208,617	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)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,565,502	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 (110.1)	577,373	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	269,212	0	0	0	13
Total Accumulated Provision	846,585	0	0	0	
Net Utility Plant	3,718,917	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)	534,762				534,762	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	59,083				59,083	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,623				1,623	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	491				491	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	61,197	0	0	0	61,197	16
Debits during year						17
Book cost of plant retired	18,586				18,586	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	18,586	0	0	0	18,586	25
Balance end of year (110.1)	577,373	0	0	0	577,373	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.00%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)	245,040				245,040	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	24,172				24,172	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	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	24,172	0	0	0	24,172	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	269,212	0	0	0	269,212	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.00%					28

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 for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	6,955	6,675
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	6,955	6,675

**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)				
1995 MORTGAGE REVENUE BONDS	158	428	3,035	1
Total			<u><u>3,035</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	253,819	1
Changes during year (explain):		
FIXED ASSET ADDITIONS FOR BUSINESS PARK EXPANSION PROJECT	244,453	2
Balance end of year	<u>498,272</u>	

BONDS (ACCT. 221)

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)	
1995 Mortgage Revenue Bonds-RECDS	11/28/1995	09/01/2035	5.25%	1,496,600	1
Total Bonds (Account 221):				1,496,600	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	78,992	1
Accruals:		
Charged water department expense	72,004	2
Charged electric department expense		3
Charged sewer department expense	741	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>72,745</u>	
Taxes paid during year:		
County, state and local taxes	73,328	6
Social Security taxes	5,300	7
PSC Remainder Assessment	364	8
Other (explain):		
NONE		9
Total payments and other debits	<u>78,992</u>	
Balance end of year	<u><u>72,745</u></u>	

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)					
1995 MRB	26,525	79,239	79,574	26,190	1
Subtotal	26,525	79,239	79,574	26,190	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	26,525	79,239	79,574	26,190	

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	
Special Funds (125):		
RURAL DEV. SPEC. REDEMPT. IN FUND	226,525	3
RURAL DEV. RESERVE FUND	141,042	4
DEBT REPAYMENT FUND	275,000	5
DEPRECIATION FUND	72,950	6
SURPLUS FUND	149,777	7
Total (Acct. 125):	865,294	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	79,091	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	79,091	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
ACCRUED INTEREST RECEIVABLE	3,056	15
Total (Acct. 143):	3,056	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY - OPERATING COSTS AND TAX ROLL	205	16
DUE FROM SEWER - SEWER SHARE OF METER ALLOCATION	5,037	17
Total (Acct. 145):	5,242	
Prepayments (165):		
NONE		18
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WELL REPAIRS - WELL #2	6,164	20
WELL REPAIRS - WELL #3	17,073	21
Total (Acct. 183):	23,237	
Payables to Municipality (233):		
DUE TO MUNICIPALITY - MACHINERY RENT AND OPERATING EXPENSES	9,542	22
DUE TO SEWER - OPERATING EXPENSES	2,284	23
Total (Acct. 233):	11,826	
Other Deferred Credits (253):		
Regulatory Liability	177,127	24
NONE		25
Total (Acct. 253):	177,127	

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)	3,061,253	0	0	0	3,061,253	1
Materials and Supplies	6,815	0	0	0	6,815	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	556,067	0	0	0	556,067	4
Customer Advances for Construction					0	5
Regulatory Liability	182,047	0	0	0	182,047	6
NONE					0	7
Average Net Rate Base	2,329,954	0	0	0	2,329,954	
Net Operating Income	94,379	0	0	0	94,379	8
Net Operating Income as a percent of						
Average Net Rate Base	4.05%	N/A	N/A	N/A	4.05%	

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	186,968	0	0	0	186,968	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,841	0	0	0	9,841	3
Other (specify):						
NONE					0	4
Balance End of Year	177,127	0	0	0	177,127	

FINANCIAL SECTION FOOTNOTES

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

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

On February 15, 2005 the Public Service Commission authorized the amortization of Well #2 repairs over a three-year period.

On March 2, 2006 the Public Service Commission authorized the amortization of \$25,609 of Well #3 repairs over a three-year period.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

Signature Page (Page ii)**General footnotes**

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

February 22, 2006

City Council
City of Darlington
Darlington, Wisconsin 53530

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Darlington Water Utility as of December 31, 2005, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Darlington and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	424,668	410,858	1
Total Sales of Water	424,668	410,858	
Other Operating Revenues			
Forfeited Discounts (470)	1,813	1,611	2
Miscellaneous Service Revenues (471)	690	498	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,136	2,771	6
Total Other Operating Revenues	5,639	4,880	
Total Operating Revenues	430,307	415,738	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	1,209	627	7
Pumping Expenses (620-625)	66,089	61,950	8
Water Treatment Expenses (630-635)	2,807	4,180	9
Transmission and Distribution Expenses (640-655)	53,054	41,182	10
Customer Accounts Expenses (901-904)	13,144	11,473	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	62,874	56,552	13
Total Operation and Maintenance Expenses	199,177	175,964	
Other Operating Expenses			
Depreciation Expense (403)	59,083	52,475	14
Amortization Expense (404-407)		0	15
Taxes (408)	77,668	83,964	16
Total Other Operating Expenses	136,751	136,439	
Total Operating Expenses	335,928	312,403	
NET OPERATING INCOME	94,379	103,335	

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	5	204	778	1
Commercial	1	81	175	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	285	953	
Metered Sales to General Customers (461)				
Residential	965	38,801	148,168	4
Commercial	130	11,127	34,990	5
Industrial	8	15,568	23,504	6
Total Metered Sales to General Customers (461)	1,103	65,496	206,662	
Private Fire Protection Service (462)	7		7,658	7
Public Fire Protection Service (463)	1		184,755	8
Other Sales to Public Authorities (464)	22	9,841	24,640	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,139	75,622	424,668	

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)	184,755	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)	184,755	
Forfeited Discounts (470):		
Customer late payment charges	1,813	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,813	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	690	7
Total Miscellaneous Service Revenues (471)	690	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,325	10
Other (specify):		
MISCELLANEOUS	811	11
Total Other Water Revenues (474)	3,136	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	390	396	3
Maintenance of Water Source Plant (605)	819	231	4
Total Source of Supply Expenses	1,209	627	
PUMPING EXPENSES			
Operation Labor (620)	18,061	12,990	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	30,246	37,481	7
Operation Supplies and Expenses (623)	634	1,235	8
Maintenance of Pumping Plant (625)	17,148	10,244	9
Total Pumping Expenses	66,089	61,950	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	1,847	3,494	11
Operation Supplies and Expenses (632)	150	686	12
Maintenance of Water Treatment Plant (635)	810	0	13
Total Water Treatment Expenses	2,807	4,180	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	11,590	6,311	14
Operation Supplies and Expenses (641)	564	517	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,913	1,099	16
Maintenance of Mains (651)	20,332	17,262	17
Maintenance of Services (652)	9,956	5,700	18
Maintenance of Meters (653)	5,495	9,166	19
Maintenance of Hydrants (654)	204	1,116	20
Maintenance of Other Plant (655)		11	21
Total Transmission and Distribution Expenses	53,054	41,182	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,491	1,732	22
Accounting and Collecting Labor (902)	10,307	8,532	23
Supplies and Expenses (903)	1,346	1,209	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	13,144	11,473	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	3,791	5,517	27
Office Supplies and Expenses (921)	1,793	972	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	7,228	4,887	30
Property Insurance (924)	6,537	6,665	31
Injuries and Damages (925)		250	32
Employee Pensions and Benefits (926)	39,221	34,800	33
Regulatory Commission Expenses (928)		66	34
Miscellaneous General Expenses (930)	1,610	1,028	35
Transportation Expenses (933)	2,679	2,367	36
Maintenance of General Plant (935)	15	0	37
Total Administrative and General Expenses	62,874	56,552	
Total Operation and Maintenance Expenses	199,177	175,964	

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		72,745	78,992	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		741	785	2
Net property tax equivalent		72,004	78,207	
Social Security		5,300	5,288	3
PSC Remainder Assessment		364	469	4
Other (specify): NONE			0	5
Total tax expense		77,668	83,964	

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			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217883				3
County tax rate	mills		8.312552				4
Local tax rate	mills		9.481745				5
School tax rate	mills		10.693992				6
Voc. school tax rate	mills		2.074554				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.780726				10
Less: state credit	mills		1.424321				11
Net tax rate	mills		29.356405				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.481745				14
Combined School Tax Rate	mills		12.768546				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.250291				17
Total Tax Rate	mills		30.780726				18
Ratio of Local and School Tax to Total	dec.		0.722864				19
Total tax net of state credit	mills		29.356405				20
Net Local and School Tax Rate	mills		21.220700				21
Utility Plant, Jan. 1	\$	3,986,604	3,986,604				22
Materials & Supplies	\$	6,675	6,675				23
Subtotal	\$	3,993,279	3,993,279				24
Less: Plant Outside Limits	\$	12,522	12,522				25
Taxable Assets	\$	3,980,757	3,980,757				26
Assessment Ratio	dec.		0.861147				27
Assessed Value	\$	3,428,017	3,428,017				28
Net Local & School Rate	mills		21.220700				29
Tax Equiv. Computed for Current Year	\$	72,745	72,745				30
Tax Equivalent per 1994 PSC Report	\$	36,263					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	72,745					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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	1,150		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)	46,446		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	47,596	0	
PUMPING PLANT			
Land and Land Rights (320)	5,524		12
Structures and Improvements (321)	21,021		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	447,519		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	474,064	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,419		23
Total Water Treatment Plant	5,419	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,150	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)			46,446	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	47,596	
PUMPING PLANT				
Land and Land Rights (320)			5,524	12
Structures and Improvements (321)			21,021	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			447,519	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	474,064	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,419	23
Total Water Treatment Plant	0	0	5,419	

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	17,609		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	566,254		26
Transmission and Distribution Mains (343)	1,240,301	445,939	27
Fire Mains (344)	0		28
Services (345)	154,654	63,739	29
Meters (346)	81,096	4,984	30
Hydrants (348)	132,029	75,864	31
Other Transmission and Distribution Plant (349)	626		32
Total Transmission and Distribution Plant	2,192,569	590,526	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,735		35
Computer Equipment (391.1)	25,120		36
Transportation Equipment (392)	6,930	15,985	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)	8,189	3,338	44
Other Tangible Property (399)	0		45
Total General Plant	45,974	19,323	
Total utility plant in service directly assignable	2,765,622	609,849	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,765,622	609,849	

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)			17,609 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			566,254 26
Transmission and Distribution Mains (343)	5,686		1,680,554 27
Fire Mains (344)			0 28
Services (345)	800		217,593 29
Meters (346)	4,890		81,190 30
Hydrants (348)	280		207,613 31
Other Transmission and Distribution Plant (349)			626 32
Total Transmission and Distribution Plant	11,656	0	2,771,439
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,735 35
Computer Equipment (391.1)			25,120 36
Transportation Equipment (392)	6,930		15,985 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)			11,527 44
Other Tangible Property (399)			0 45
Total General Plant	6,930	0	58,367
Total utility plant in service directly assignable	18,586	0	3,356,885
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	18,586	0	3,356,885

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	289,973		26
Transmission and Distribution Mains (343)	756,128		27
Fire Mains (344)	0		28
Services (345)	99,971		29
Meters (346)	0		30
Hydrants (348)	62,545		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,208,617	0	
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	1,208,617	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,208,617	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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			289,973 26
Transmission and Distribution Mains (343)			756,128 27
Fire Mains (344)			0 28
Services (345)			99,971 29
Meters (346)			0 30
Hydrants (348)			62,545 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,208,617
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,208,617
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,208,617

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,877	6,877	1
February			6,538	6,538	2
March			7,244	7,244	3
April			6,878	6,878	4
May			6,751	6,751	5
June			7,246	7,246	6
July			8,393	8,393	7
August			8,242	8,242	8
September			7,581	7,581	9
October			7,342	7,342	10
November			7,647	7,647	11
December			6,899	6,899	12
Total annual pumpage	0	0	87,638	87,638	
Less: Water sold				75,622	13
Volume pumped but not sold				12,016	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				0	19
Volume pumped but unaccounted for				12,016	20
Percent of water lost				14%	21
If more than 25%, indicate causes:					22
If more than 25%, 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.)				442	24
Date of maximum: 7/22/2005					25
Cause of maximum:					26
Two towers were at a low point in the morning (7:00 a.m.). They filled and flow brought them down and tripped again and ended the period with a full tank.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				127	27
Date of minimum: 7/3/2005					28
Total KWH used for pumping for the year				246,033	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)	
WELL #2 NORTH (CLAY STREET)	#2	807	14	600,000	Yes	1
WELL #3 SOUTH (CENTER HILL RD #3)	#3	875	14	600,000	Yes	2

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	#2	#3		1
Location	CLAY STREET	CENTER HILL ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AMERICAN	SIMMONS		5
Year Installed	1995	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	555		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC		10
Year Installed	1995	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	100		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
Year Installed				23
Type				24
Horsepower				25
				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	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1994	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	110	6
Total capacity in gallons (actual)	300,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	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.)	0.7920	0.7920	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.

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	0.750	1,418	0	0	0	1,418	1
M	D	1.000	1,537	0	0	0	1,537	2
M	D	1.250	500	0	0	0	500	3
M	D	2.000	3,075	0	0	0	3,075	4
P	D	2.000	465	0	0	0	465	5
M	D	3.000	405	0	0	0	405	6
M	D	4.000	18,348	0	2,297	0	16,051	7
M	D	6.000	24,484	0	546	0	23,938	8
P	D	6.000	514	0	0	0	514	9
M	D	8.000	30,895	6,997	0	0	37,892	10
M	D	10.000	2,288	0	0	0	2,288	11
M	D	12.000	427	0	0	0	427	12
P	D	12.000	9,987	0	0	0	9,987	13
Total Within Municipality			94,343	6,997	2,843	0	98,497	
M	D	6.000	200	0	0	0	200	14
M	D	8.000	7,600	0	0	0	7,600	15
P	D	12.000	4,614	0	0	0	4,614	16
Total Outside of Municipality			12,414	0	0	0	12,414	
Total Utility			106,757	6,997	2,843	0	110,911	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	843	0	38	0	805		1
L	0.750	48	0	0	0	48		2
M	1.000	220	32	0	0	252	8	3
M	1.250	9	0	0	0	9	2	4
M	1.500	8	16	0	0	24	17	5
M	2.000	12	1	1	0	12		6
M	3.000	2	0	0	0	2		7
M	4.000	11	0	1	0	10		8
M	6.000	3	0	0	0	3		9
M	8.000	5	0	0	0	5		10
Total Utility		1,161	49	40	0	1,170	27	

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)	
0.500	1,075	66	61	0	1,080	278	1
0.750	45	1	1	0	45	2	2
1.000	21	0	0	0	21	0	3
1.250	2	0	0	0	2	0	4
1.500	11	0	0	0	11	0	5
2.000	15	0	1	0	14	0	6
3.000	9	1	2	0	8	1	7
4.000	2	0	0	0	2	0	8
Total:	1,180	68	65	0	1,183	281	

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)	
0.500	948	78	1	8	0	45	1,080	1
0.750	17	23	0	2	0	3	45	2
1.000	0	15	3	1	0	2	21	3
1.250	0	1	0	1	0	0	2	4
1.500	0	6	0	3	0	2	11	5
2.000	0	4	3	4	0	3	14	6
3.000	0	3	0	2	0	3	8	7
4.000	0	0	1	1	0	0	2	8
Total:	965	130	8	22	0	58	1,183	

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	17				17	1
Within Municipality	143	21	4		160	2
Total Fire Hydrants	160	21	4	0	177	
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:	126
Number of distribution system valves end of year:	561
Number of distribution valves operated during year:	292

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 25%, but not less \$5,000, please explain.

Increase in Maintenance of Pumping Plant (625) is due to repairs for Well #3. The expense was charged to Other Deferred Debits (183) and is being amortized over 3 years. Amortization for 2005 of \$8,536 was expensed to Maintenance of Pumping Plant for the Well #3 repairs.

A/C 620, 640 - City hired new Public Works Director. Hourly rates were increased.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The City paid for \$194,939 of the mains added in 2005. These mains were added as part of the Business Park Expansion Project. The utility paid for the remaining \$251,000 of service that were added or replaced in 2005.

Water Services (Page W-18)

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

The City paid for \$19,964 of the services added in 2005. These services were added as part of the Business Park Expansion Project. The utility paid for the remaining \$43,775 of services that were added or replaced in 2005.

Meters (Page W-19)

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.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The City paid for \$29,550 of the hydrants added in 2005. These hydrants were added as part of the Business Park Expansion Project. The utility paid for the remaining \$46,314 of hydrants that were added or replaced in 2005.
