



3014 (02-02-05)

ANNUAL REPORT

OF

Name: DELAVAN WATER & SEWAGE COMMISSION

Principal Office: 123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

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.

SIGNATURE PAGE

I BARB STEBNITZ of
(Person responsible for accounts)

DELAVAN WATER & SEWAGE COMMISSION, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 01/25/2006
(Date)

UTILITY DIRECTOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DELAVAN WATER & SEWAGE COMMISSION

Utility Address: 123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

When was utility organized? 1/1/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA STEBNITZ

Title: UTILITY DIRECTOR

Office Address:

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (262) 728 - 5585

Fax Number: (262) 728 - 4566

E-mail Address: bstebnitz@charter.net

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

Name: JODI DOBSON

Title: MANAGER

Office Address: VIRCHOW KRAUSE & CO LLP

10 TERRACE CT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

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

Name: WILBUR SCOTT

Title: PRESIDENT

Office Address:

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone:

Fax Number:

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: VIRCHOW KRAUSE & CO LLP

Title:

Office Address:

10 TERRACE CT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 1/25/2006

Period covered by most recent audit: 2005

Names and titles of utility management including manager or superintendent:

Name: BARBARA STEBNITZ

Title: UTILITY DIRECTOR

Office Address:

123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (262) 728 - 5585

Fax Number: (262) 728 - 4566

E-mail Address: bstebnitz@charter.net

Name: JIM PIESTER

Title: UTILITY MANAGER

Office Address:

123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (262) 728 - 3545

Fax Number: (262) 728 - 4566

E-mail Address: piesterj@charter.net

Name of utility commission/committee: DELAVAN WATER & SEWAGE COMMISSION

Names of members of utility commission/committee:

- MR JAY ADAMS, COUNCIL REPRESENTATIVE
 - MR STEVE BUHLER, MEMBER AT LARGE
 - MR WAYNE HILBELINK, COMMISSION VICE PRESIDENT
 - MR MELVIN NIEUWENHUIS, MAYOR
 - MR WILBUR SCOTT, COMMISSION PRESIDENT
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

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)	1,453,997	1,390,061	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	802,455	679,435	2
Depreciation Expense (403)	192,461	191,583	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	242,159	243,595	5
Total Operating Expenses	1,237,075	1,114,613	
Net Operating Income	216,922	275,448	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	216,922	275,448	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	243	190	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	94,124	81,398	10
Miscellaneous Nonoperating Income (421)	974,305	352,698	11
Total Other Income	1,068,672	434,286	
Total Income	1,285,594	709,734	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(23,620)	(23,620)	12
Other Income Deductions (426)	57,243	48,330	13
Total Miscellaneous Income Deductions	33,623	24,710	
Income Before Interest Charges	1,251,971	685,024	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	70,397	147,244	14
Amortization of Debt Discount and Expense (428)	22,632	47,424	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	2,317	2,732	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	95,346	197,400	
Net Income	1,156,625	487,624	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,956,747	7,505,123	20
Balance Transferred from Income (433)	1,156,625	487,624	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	36,000	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)	9,113,372	7,956,747	

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	1,453,997		1,453,997	1
Total (Acct. 400):	1,453,997	0	1,453,997	
Operation and Maintenance Expense (401-402):				
Derived	802,455		802,455	2
Total (Acct. 401-402):	802,455	0	802,455	
Depreciation Expense (403):				
Derived	192,461		192,461	3
Total (Acct. 403):	192,461	0	192,461	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	242,159		242,159	5
Total (Acct. 408):	242,159	0	242,159	
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:	216,922	0	216,922	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	243		243	8
Total (Acct. 415-416):	243	0	243	
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	94,124	0	94,124 11
Total (Acct. 419):	94,124	0	94,124
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONOPERATING INCOME	974,305	0	974,305 13
Total (Acct. 421):	974,305	0	974,305
TOTAL OTHER INCOME:	1,068,672	0	1,068,672
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(23,620)		(23,620) 14
NONE	0	0	0 15
Total (Acct. 425):	(23,620)	0	(23,620)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		57,243	57,243 16
NONE	0	0	0 17
Total (Acct. 426):	0	57,243	57,243
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(23,620)	57,243	33,623
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	70,397		70,397 18
Total (Acct. 427):	70,397	0	70,397
Amortization of Debt Discount and Expense (428):			
DEPRECIATION EXPENSE	22,632		22,632 19
Total (Acct. 428):	22,632	0	22,632
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	2,317		2,317 21
Total (Acct. 430):	2,317	0	2,317

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:	95,346	0	95,346
NET INCOME:	1,213,868	(57,243)	1,156,625
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,431,465	3,525,282	7,956,747 24
Total (Acct. 216):	4,431,465	3,525,282	7,956,747
Balance Transferred from Income (433):			
Derived	1,213,868	(57,243)	1,156,625 25
Total (Acct. 433):	1,213,868	(57,243)	1,156,625
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):	5,645,333	3,468,039	9,113,372

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	243				243	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)	243	0	0	0	243	

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	1,453,997	0	0	0	1,453,997	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	1,465	0		0	1,465	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	1,452,532	0	0	0	1,452,532	

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	273,762		273,762	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	5,712		5,712	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	81		81	19
Total Payroll	279,555	0	279,555	

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	5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	15,519,361	13,769,850	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,990,487	2,790,152	2
Net Utility Plant	12,528,874	10,979,698	
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)	733,806	493,702	7
Total Other Property and Investments	733,806	493,702	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	316,615	45,588	8
Temporary Cash Investments (132)	2,312,741	2,647,350	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,673	23,861	11
Other Accounts Receivable (143)	2,252	2,935	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	30,920	27,208	14
Materials and Supplies (150)	16,733	14,814	15
Prepayments (165)	6,903	13,274	16
Other Current and Accrued Assets (170)	0	2,601	17
Total Current and Accrued Assets	2,704,837	2,777,631	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	100,115	122,747	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	43,278	20
Total Deferred Debits	100,115	166,025	
Total Assets and Other Debits	16,067,632	14,417,056	

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)	4,639,776	4,027,518	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	9,113,372	7,956,747	23
Total Proprietary Capital	13,753,148	11,984,265	
LONG-TERM DEBT			
Bonds (221)	1,445,000	1,590,000	24
Advances from Municipality (223)	55,300	65,800	25
Other Long-Term Debt (224)	35,791	36,000	26
Total Long-Term Debt	1,536,091	1,691,800	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	86,245	25,142	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	220,098	221,807	31
Interest Accrued (237)	6,346	7,034	32
Other Current and Accrued Liabilities (238)	40,365	38,220	33
Total Current and Accrued Liabilities	353,054	292,203	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	425,339	448,788	36
Total Deferred Credits	425,339	448,788	
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	16,067,632	14,417,056	

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	13,769,850	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)	10,377,715	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,933,180	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)	208,466				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	15,519,361	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)	2,376,383	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	614,104	0	0	0	13
Total Accumulated Provision	2,990,487	0	0	0	
Net Utility Plant	12,528,874	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)	2,226,370				2,226,370	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	192,461				192,461	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,296				4,296	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	19,200				19,200	9
Salvage	6,064				6,064	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	222,021	0	0	0	222,021	16
Debits during year						17
Book cost of plant retired	70,801				70,801	18
Cost of removal	1,207				1,207	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	72,008	0	0	0	72,008	25
Balance end of year (110.1)	2,376,383	0	0	0	2,376,383	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						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)	563,782				563,782	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	57,243				57,243	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	57,243	0	0	0	57,243	16
Debits during year						17
Book cost of plant retired	6,921				6,921	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	6,921	0	0	0	6,921	25
Balance end of year (110.1)	614,104	0	0	0	614,104	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						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	16,733	14,814
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	16,733	14,814

**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)				
1998 LOSS ON ADVANCE REFUNDING	20,796	428	50,030	1
1998 MRB	1,993	428	50,085	2
Total			100,115	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	4,027,518	1
Changes during year (explain):		
LAKE LAWN LODGE IMPROVEMENTS THROUGH TIF DIST.	612,258	2
Balance end of year	<u><u>4,639,776</u></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)	
1998 WATER MRB	08/01/1998	12/01/2012	4.25%	1,445,000	1
Total Bonds (Account 221):				1,445,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1999 GO NOTES	02/01/1999	02/01/2009	4.11%	55,300	1
Total for Account 223				55,300	
Other Long-Term Debt (224)					
WRS LIABILITY	01/01/2003	12/31/2005	0.00%	35,791	2
Total for Account 224				35,791	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	221,807	1
Accruals:		
Charged water department expense	242,160	2
Charged electric department expense		3
Charged sewer department expense	1,752	4
Other (explain):		
NONE		5
Total Accruals and other credits	243,912	
Taxes paid during year:		
County, state and local taxes	221,807	6
Social Security taxes	22,591	7
PSC Remainder Assessment	1,223	8
Other (explain):		
NONE		9
Total payments and other debits	245,621	
Balance end of year	220,098	

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)					
NONE	0			0	1
1998 MORTGAGE REVENUE BONDS	5,909	70,397	70,910	5,396	2
Subtotal	5,909	70,397	70,910	5,396	
Advances from Municipality (223)					
NONE	0			0	3
1999 GO NOTES	1,125	2,317	2,492	950	4
Subtotal	1,125	2,317	2,492	950	
Other Long-Term Debt (224)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	7,034	72,714	73,402	6,346	

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):		
IMPACT FEE	455,711	3
REDEMPTION ACCOUNT	18,142	4
RESERVE ACCOUNT	243,687	5
DEPRECIATION ACCOUNT	16,266	6
Total (Acct. 125):	733,806	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,673	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	18,673	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER	2,252	14
Total (Acct. 143):	2,252	
Receivables from Municipality (145):		
ADDITIONAL PUBLIC FIRE PROTECTION	18,861	15
TAX ROLL	5,367	16
OTHER	6,692	17
Total (Acct. 145):	30,920	
Prepayments (165):		
PREPAID INSURANCE	6,903	18
Total (Acct. 165):	6,903	

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):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	425,168	22
DEFERRED REVENUE	171	23
Total (Acct. 253):	425,339	

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)	10,090,885	0	0	0	10,090,885	1
Materials and Supplies	15,773	0	0	0	15,773	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	2,301,376	0	0	0	2,301,376	4
Customer Advances for Construction					0	5
Regulatory Liability	436,978	0	0	0	436,978	6
NONE					0	7
Average Net Rate Base	7,368,304	0	0	0	7,368,304	
Net Operating Income	216,922	0	0	0	216,922	8
Net Operating Income as a percent of						
Average Net Rate Base	2.94%	N/A	N/A	N/A	2.94%	

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	448,788	0	0	0	448,788	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	23,620	0	0	0	23,620	3
Other (specify):						
NONE					0	4
Balance End of Year	425,168	0	0	0	425,168	

FINANCIAL SECTION FOOTNOTES

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

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Delavan Water Utility
Delavan, 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 Delavan Water Utility, an enterprise fund of the City of Delavan 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, 2005 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
January 25, 2006

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.

See detail of Account 145 on page F-19.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,390,898	1,330,147	1
Total Sales of Water	1,390,898	1,330,147	
Other Operating Revenues			
Forfeited Discounts (470)	3,956	5,750	2
Miscellaneous Service Revenues (471)	861	315	3
Rents from Water Property (472)	49,675	47,407	4
Interdepartmental Rents (473)	1,465	0	5
Other Water Revenues (474)	7,142	6,442	6
Total Other Operating Revenues	63,099	59,914	
Total Operating Revenues	1,453,997	1,390,061	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	51,904	94,182	7
Pumping Expenses (620-625)	96,147	100,409	8
Water Treatment Expenses (630-635)	40,988	31,535	9
Transmission and Distribution Expenses (640-655)	343,600	193,726	10
Customer Accounts Expenses (901-904)	39,273	38,011	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	230,543	221,572	13
Total Operation and Maintenance Expenses	802,455	679,435	
Other Operating Expenses			
Depreciation Expense (403)	192,461	191,583	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	242,159	243,595	16
Total Other Operating Expenses	434,620	435,178	
Total Operating Expenses	1,237,075	1,114,613	
NET OPERATING INCOME	216,922	275,448	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,221	121,238	546,366	4
Commercial	393	92,389	294,255	5
Industrial	24	51,427	91,450	6
Total Metered Sales to General Customers (461)	2,638	265,054	932,071	
Private Fire Protection Service (462)	56		40,542	7
Public Fire Protection Service (463)	1		336,661	8
Other Sales to Public Authorities (464)	26	40,651	81,624	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,721	305,705	1,390,898	

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)	336,661	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)	336,661	
Forfeited Discounts (470):		
Customer late payment charges	3,956	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,956	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	861	7
Total Miscellaneous Service Revenues (471)	861	
Rents from Water Property (472):		
TOWER RENTAL	49,675	8
Total Rents from Water Property (472)	49,675	
Interdepartmental Rents (473):		
SHARED COMPUTER REVENUE	1,465	9
Total Interdepartmental Rents (473)	1,465	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,432	10
Other (specify): MISCELLANEOUS	710	11
Total Other Water Revenues (474)	7,142	

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)	18,580	15,748	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	9,197	8,034	3
Maintenance of Water Source Plant (605)	24,127	70,400	4
Total Source of Supply Expenses	51,904	94,182	
PUMPING EXPENSES			
Operation Labor (620)	156	29	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	91,808	81,779	7
Operation Supplies and Expenses (623)	106	469	8
Maintenance of Pumping Plant (625)	4,077	18,132	9
Total Pumping Expenses	96,147	100,409	
WATER TREATMENT EXPENSES			
Operation Labor (630)	23,942	18,768	10
Chemicals (631)	9,431	6,530	11
Operation Supplies and Expenses (632)	1,287	1,670	12
Maintenance of Water Treatment Plant (635)	6,328	4,567	13
Total Water Treatment Expenses	40,988	31,535	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	69,330	74,123	14
Operation Supplies and Expenses (641)	2,697	5,886	15
Maintenance of Distribution Reservoirs and Standpipes (650)	69,318	3,380	16
Maintenance of Mains (651)	94,568	29,692	17
Maintenance of Services (652)	25,701	37,621	18
Maintenance of Meters (653)	15,819	11,645	19
Maintenance of Hydrants (654)	13,629	6,095	20
Maintenance of Other Plant (655)	52,538	25,284	21
Total Transmission and Distribution Expenses	343,600	193,726	

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)	4,305	4,198	22
Accounting and Collecting Labor (902)	31,464	30,281	23
Supplies and Expenses (903)	3,504	3,532	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	39,273	38,011	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	41,604	41,745	27
Office Supplies and Expenses (921)	24,604	21,971	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	19,955	39,139	30
Property Insurance (924)	8,274	10,428	31
Injuries and Damages (925)	6,523	6,339	32
Employee Pensions and Benefits (926)	100,425	82,254	33
Regulatory Commission Expenses (928)	1,706	627	34
Miscellaneous General Expenses (930)	5,469	2,795	35
Transportation Expenses (933)	14,414	6,220	36
Maintenance of General Plant (935)	7,569	10,054	37
Total Administrative and General Expenses	230,543	221,572	
Total Operation and Maintenance Expenses	802,455	679,435	

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		220,097	221,807	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,752	1,764	2
Net property tax equivalent		218,345	220,043	
Social Security		22,591	21,980	3
PSC Remainder Assessment		1,223	1,572	4
Other (specify): NONE			0	5
Total tax expense		242,159	243,595	

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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237810				3
County tax rate	mills		5.443338				4
Local tax rate	mills		10.704100				5
School tax rate	mills		8.702710				6
Voc. school tax rate	mills		1.686070				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.774028				10
Less: state credit	mills		1.058190				11
Net tax rate	mills		25.715838				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.704100				14
Combined School Tax Rate	mills		10.388780				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.092880				17
Total Tax Rate	mills		26.774028				18
Ratio of Local and School Tax to Total	dec.		0.787811				19
Total tax net of state credit	mills		25.715838				20
Net Local and School Tax Rate	mills		20.259226				21
Utility Plant, Jan. 1	\$	13,769,850	13,769,850				22
Materials & Supplies	\$	14,814	14,814				23
Subtotal	\$	13,784,664	13,784,664				24
Less: Plant Outside Limits	\$	11,504	11,504				25
Taxable Assets	\$	13,773,160	13,773,160				26
Assessment Ratio	dec.		0.788785				27
Assessed Value	\$	10,864,062	10,864,062				28
Net Local & School Rate	mills		20.259226				29
Tax Equiv. Computed for Current Year	\$	220,097	220,097				30
Tax Equivalent per 1994 PSC Report	\$	165,250					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	220,097					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)	7,295		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)	388,853		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	396,148	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	160,580		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	360,676	3,423	17
Diesel Pumping Equipment (326)	2,749		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	126,718		20
Total Pumping Plant	650,723	3,423	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	593,009		22
Water Treatment Equipment (332)	1,092,514		23
Total Water Treatment Plant	1,685,523	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)			7,295	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)		(10,246)	378,607	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	(10,246)	385,902	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(4,231)	156,349	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(9,504)	354,595	17
Diesel Pumping Equipment (326)			2,749	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		(3,339)	123,379	20
Total Pumping Plant	0	(17,074)	637,072	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		(15,626)	577,383	22
Water Treatment Equipment (332)		(35,823)	1,056,691	23
Total Water Treatment Plant	0	(51,449)	1,634,074	

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)	71,250		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,768,789		26
Transmission and Distribution Mains (343)	3,117,820	641,752	27
Fire Mains (344)	0		28
Services (345)	1,064,246	66,163	29
Meters (346)	209,629	10,540	30
Hydrants (348)	519,597	80,607	31
Other Transmission and Distribution Plant (349)	935		32
Total Transmission and Distribution Plant	6,752,266	799,062	
GENERAL PLANT			
Land and Land Rights (389)	799		33
Structures and Improvements (390)	139,930		34
Office Furniture and Equipment (391)	2,022		35
Computer Equipment (391.1)	25,213	13,901	36
Transportation Equipment (392)	80,539		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	22,824		39
Laboratory Equipment (395)	2,180		40
Power Operated Equipment (396)	43,868	32,749	41
Communication Equipment (397)	2,020		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	319,395	46,650	
Total utility plant in service directly assignable	9,804,055	849,135	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,804,055	849,135	

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)			71,250 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(88,160)	1,680,629 26
Transmission and Distribution Mains (343)	2,965	(37,745)	3,718,862 27
Fire Mains (344)			0 28
Services (345)	8,463		1,121,946 29
Meters (346)	5,852		214,317 30
Hydrants (348)	536		599,668 31
Other Transmission and Distribution Plant (349)			935 32
Total Transmission and Distribution Plant	17,816	(125,905)	7,407,607
GENERAL PLANT			
Land and Land Rights (389)			799 33
Structures and Improvements (390)			139,930 34
Office Furniture and Equipment (391)			2,022 35
Computer Equipment (391.1)	16,636		22,478 36
Transportation Equipment (392)			80,539 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			22,824 39
Laboratory Equipment (395)			2,180 40
Power Operated Equipment (396)	35,569		41,048 41
Communication Equipment (397)	780		1,240 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	52,985	0	313,060
Total utility plant in service directly assignable	70,801	(204,674)	10,377,715
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	70,801	(204,674)	10,377,715

**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)	7,443		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	7,443	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	3,073		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	6,903		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,425		20
Total Pumping Plant	12,401	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	11,350		22
Water Treatment Equipment (332)	293,020		23
Total Water Treatment Plant	304,370	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)		10,246	17,689	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	10,246	17,689	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		4,231	7,304	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		9,504	16,407	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		3,339	5,764	20
Total Pumping Plant	0	17,074	29,475	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		15,626	26,976	22
Water Treatment Equipment (332)		35,823	328,843	23
Total Water Treatment Plant	0	51,449	355,819	

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)	130,336		26
Transmission and Distribution Mains (343)	2,604,098	538,722	27
Fire Mains (344)	0		28
Services (345)	548,078	109,185	29
Meters (346)	18,253		30
Hydrants (348)	340,816	121,725	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,641,581	769,632	
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	3,965,795	769,632	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,965,795	769,632	

**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)		88,160	218,496 26
Transmission and Distribution Mains (343)	2,425	37,745	3,178,140 27
Fire Mains (344)			0 28
Services (345)	4,168		653,095 29
Meters (346)			18,253 30
Hydrants (348)	328		462,213 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,921	125,905	4,530,197
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	6,921	204,674	4,933,180
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,921	204,674	4,933,180

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			31,551	31,551	1
February			26,393	26,393	2
March			29,803	29,803	3
April			29,063	29,063	4
May			34,321	34,321	5
June			42,414	42,414	6
July			44,234	44,234	7
August			40,131	40,131	8
September			41,421	41,421	9
October			34,152	34,152	10
November			30,450	30,450	11
December			29,004	29,004	12
Total annual pumpage	0	0	412,937	412,937	
Less: Water sold				305,705	13
Volume pumped but not sold				107,232	14
Volume sold as a percent of volume pumped				74%	15
Volume used for water production, water quality and system maintenance				7,340	16
Volume related to equipment/system malfunction				594	17
Non-utility volume NOT included in water sales				7,934	18
Total volume not sold but accounted for				15,868	19
Volume pumped but unaccounted for				91,364	20
Percent of water lost				22%	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.)				2,551	24
Date of maximum: 7/9/2005					25
Cause of maximum:					26
flush reservoir and refill					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				668	27
Date of minimum: 7/9/2005					28
Total KWH used for pumping for the year				790,525	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)	
1111 EDWARDS STREET	3	128	12	684,000	Yes	1
WRIGHT STREET	4	120	12	864,000	Yes	2
FRANKLIN STREET	5	65	24	861,000	Yes	3
1111 EDWARDS STREET	6	1,485	26	1,792,800	Yes	4

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	WELL 3	WELL 4	WELL 6	1
Location	1111 EDWARDS	WRIGHT STREET	1111 EDWARDS STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	AMERICAN TURBINE	5
Year Installed	1959	1969	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	1,475	8
Pump Motor or Standby Engine Mfr	ELECTRIC / KOHLER STANDBY GENERATOR / FORD STANDBY GENERATOR / ELECTRIC / KOHLER STANDBY			9 10
Year Installed	1993	1993	1999	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	30	30	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL5	WEST SIDE		14
Location	FRANKLIN STREET	BOOSTER STATION		15
Purpose	P	B		16
Destination	D	D		17
Pump Manufacturer	BARON JACKSON	STARITE		18
Year Installed	1980	2001		19
Type	VERTICAL TURBINE	OTHER		20
Actual Capacity (gpm)	500	800		21
Pump Motor or Standby Engine Mfr	US MOTORS / MARATHON			22 23
Year Installed	1991	2001		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	30	20		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 EAST	1 WEST	AUTUMN DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1964	1950	2001	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	120	120	150	6
Total capacity in gallons (actual)	250,000	150,000	500,000	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	WELLHOUSE	BOOSTER STATION	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.)	2.1000	0.4320	2.1000	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	BUSINESS PARK TOWER	CTP		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1996	1990		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	120	1		6
Total capacity in gallons (actual)	1,000,000	400,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000	2.1000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		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	2.000	437	0	0	0	437	1
M	D	4.000	24,380	0	1,931	(788)	21,661	2
P	D	4.000	9	0	0	447	456	3
M	D	6.000	51,416	0	340	582	51,658	4
P	D	6.000	376	0	0	(167)	209	5
M	D	8.000	59,253	0	0	(23,458)	35,795	6
P	D	8.000	21,173	5,644	0	23,458	50,275	7
M	D	10.000	2,750	0	0	0	2,750	8
P	D	10.000	5	0	0	0	5	9
M	D	12.000	47,559	0	0	(27,723)	19,836	10
P	D	12.000	30,368	12,994	0	27,798	71,160	11
M	D	16.000	10,956	0	0	1,025	11,981	12
P	D	16.000	2,956	1,355	0	(1,100)	3,211	13
P	D	18.000	0	0	0	0	0	14
M	D	24.000	0	0	0	130	130	15
Total Within Municipality			251,638	19,993	2,271	204	269,564	
Total Utility			251,638	19,993	2,271	204	269,564	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625		0	0	21	21		1
L	0.625	709	0	29	(170)	510		2
M	0.750	47	0	0	53	100	26	3
L	0.750	480	0	19	(149)	312		4
L	1.000	170	0	0	(153)	17		5
M	1.000	702	194	4	398	1,290		6
M	1.250		1	0	0	1		7
L	1.250	1	0	0	(1)	0		8
M	1.500	60	1	0	16	77	17	9
L	1.500	49	0	0	(16)	33		10
P	1.500		0	0	1	1		11
L	2.000	71	0	0	(66)	5		12
P	2.000	2	0	0	1	3		13
M	2.000	49	3	2	66	116		14
M	3.000	10	0	0	(5)	5		15
M	4.000	14	0	0	0	14		16
P	4.000	12	0	0	0	12		17
M	6.000	1	0	0	5	6		18
P	6.000	13	4	0	7	24		19
P	8.000	6	3	0	7	16		20
M	8.000	4	0	0	6	10		21
P	10.000	1	0	0	0	1		22
M	10.000		0	0	2	2		23
M	12.000		1	0	1	2		24
Total Utility		2,401	207	54	24	2,578	43	

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	205	0	88	0	117	88	1
0.750	2,432	100	11	0	2,521	37	2
1.000	109	0	1	0	108	2	3
1.500	76	2	0	0	78	9	4
2.000	44	2	0	0	46	5	5
3.000	11	2	0	0	13	2	6
4.000	4	0	0	0	4	0	7
Total:	2,881	106	100	0	2,887	143	

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	105	8	0	0	0	4	117	1
0.750	2,179	223	8	6	16	89	2,521	2
1.000	8	75	6	9	2	8	108	3
1.500	0	64	5	4	0	5	78	4
2.000	0	36	3	3	1	3	46	5
3.000	0	5	2	3	3	0	13	6
4.000	0	1	1	0	0	2	4	7
Total:	2,292	412	25	25	22	111	2,887	

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	464	58	4		518	2
Total Fire Hydrants	464	58	4	0	518	
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:	518
Number of distribution system valves end of year:	717
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

See page W-4.

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.

Maintenance of Water Source Plant(605):The utility completed a well rehab project in 2004 for \$60,000.

Maintenance of Pumping Plant(625):The utility completed additional pump maintenance projects in 2004 that do not occur on a regular basis.

Operation Labor(630):Due to a shift in the exact project completed during the year and additional use of contractors for capital projects there was more labor charged to operations in 2005.

Maintenance of Mains(651): In 2005 the utility repaired several water main breaks, lowered and patched sections of mains related to streets projects and replaced several valves during other capital projects.

Maintenance of Services(652): There were four large service repair projects completed in 2005.

Maintenance of Hydrants(654): During street projects in 2005 the utility was required to relocate several hydrants.

Maintenance of Other Plant(655): In 2005 the utility replaced a roof, installed additional security equipment and added quarterly security services charges.

Maintenance of Distribution Reservoirs and Standpipes(650):The utility completed a water tower painting project in 2005.

Outside Services Employed(923): The 2004 costs included non-recurring items such as a vulnerability assessment, GeoPass upgrade services and additional legal fees.

Transportation Expense(933): The utility was able to charge out more of its vehical hours in 2004 than in 2005. This was in part due to an increased use of contractors on capital projects.

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

If Adjustments for any account are nonzero, please explain.

This relates to current year impact fee collections.

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

If Adjustments for any account are nonzero, please explain.

This relates to current year impact fee collections.

WATER OPERATING SECTION FOOTNOTES

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.

Water mains financed by combination of Utility and Contributions.

Explain all reported Adjustments.

Adjustments to the counts of water services are the result of the completion of a continuing property record project.

Water Services (Page W-18)

Explain all reported Adjustments.

Adjustments to the counts of water services are the result of the completion of a continuing property record project.

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

Water Services financed by combination of Utility and Contributions.

Meters (Page W-19)

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

As the utility has started installing radio read meters the testing requirement is every 20 years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

All station meters were tested in 2005. 40 valves were operated in 2005, additional equipment to test the remaining valves is budgeted for 2006.
