



3014 (02-02-05)

ANNUAL REPORT

OF

Name: WHITEHALL MUNICIPAL WATER UTILITY

Principal Office: 18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

For the Year Ended: DECEMBER 31, 2004

**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 LYNN JOHNSON of
(Person responsible for accounts)

WHITEHALL MUNICIPAL WATER UTILITY, 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) 02/24/2005
(Date)

CITY ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WHITEHALL MUNICIPAL WATER UTILITY

Utility Address: 18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

When was utility organized? 1/1/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR LYNN JOHNSON

Title: ADMINISTRATOR

Office Address:

18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

E-mail Address: ljohnson@wppisys.org

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

Name: KIM FRANK

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

P.O. BOX 1148
EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717 EXT 18

Fax Number: (715) 836 - 7877

E-mail Address:

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

Name: KEITH JOHNSON

Title: MAYOR

Office Address:

18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
P.O. BOX 1148
EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 2/19/2004

Period covered by most recent audit: 1/1/2003 TO 12/31/2003

Names and titles of utility management including manager or superintendent:

Name: MR LYNN JOHNSON

Title: ADMINISTRATOR

Office Address:

18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

E-mail Address:

Name: MR RANDY OLSON

Title: WATER SUPERINTENDENT

Office Address:

18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

E-mail Address:

Name of utility commission/committee: WHITEHALL CITY COUNCIL

Names of members of utility commission/committee:

- MR STEVE BREKKE, ALDERMAN
- MR JEFF HAUSER, ALDERMAN
- MR KEITH JOHNSON, MAYOR
- MR DAN SCHREINER, ALDERMAN
- MR GARY SEMB, ALDERMAN
- MR RICHARD SOSALLA, ALDERMAN
- MR HENRY THOMPSON, ALDERMAN
- MS KAREN WITTE, CLERK- TREASURER

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:

IDENTIFICATION AND OWNERSHIP

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

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

Firm Name:

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)	341,476	297,021	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	223,735	225,077	2
Depreciation Expense (403)	30,961	30,447	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	62,530	60,218	5
Total Operating Expenses	317,226	315,742	
Net Operating Income	24,250	(18,721)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	24,250	(18,721)	
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)	36,935	39,020	10
Miscellaneous Nonoperating Income (421)	38,614	334,515	11
Total Other Income	75,549	373,535	
Total Income	99,799	354,814	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,781)	0	12
Other Income Deductions (426)	45,507	43,114	13
Total Miscellaneous Income Deductions	31,726	43,114	
Income Before Interest Charges	68,073	311,700	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	32,564	35,678	14
Amortization of Debt Discount and Expense (428)	1,662	1,662	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	34,226	37,340	
Net Income	33,847	274,360	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,857,505	216,430	20
Balance Transferred from Income (433)	33,847	274,360	21
Miscellaneous Credits to Surplus (434)	0	1,366,715	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)	1,891,352	1,857,505	

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	341,476		341,476	1
Total (Acct. 400):	341,476	0	341,476	
Operation and Maintenance Expense (401-402):				
Derived	223,735		223,735	2
Total (Acct. 401-402):	223,735	0	223,735	
Depreciation Expense (403):				
Derived	30,961		30,961	3
Total (Acct. 403):	30,961	0	30,961	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	62,530		62,530	5
Total (Acct. 408):	62,530	0	62,530	
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:	24,250	0	24,250	

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	36,935	0	36,935 11
Total (Acct. 419):	36,935	0	36,935
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		38,614	38,614 12
NONE	0	0	0 13
Total (Acct. 421):	0	38,614	38,614
TOTAL OTHER INCOME:	36,935	38,614	75,549
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(13,781)		(13,781) 14
NONE	0	0	0 15
Total (Acct. 425):	(13,781)	0	(13,781)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		45,507	45,507 16
NONE	0	0	0 17
Total (Acct. 426):	0	45,507	45,507
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,781)	45,507	31,726
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	32,564		32,564 18
Total (Acct. 427):	32,564	0	32,564
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	1,662		1,662 19
Total (Acct. 428):	1,662	0	1,662
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:	34,226	0	34,226
NET INCOME:	40,740	(6,893)	33,847
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	199,389	1,658,116	1,857,505 24
Total (Acct. 216):	199,389	1,658,116	1,857,505
Balance Transferred from Income (433):			
Derived	40,740	(6,893)	33,847 25
Total (Acct. 433):	40,740	(6,893)	33,847
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):	240,129	1,651,223	1,891,352

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):					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	341,476	0	0	0	341,476	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	341,476	0	0	0	341,476	

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	69,909		69,909	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			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	69,909	0	69,909	

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	2.3	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)	3,371,218	3,308,098	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	970,103	1,167,430	2
Net Utility Plant	2,401,115	2,140,668	
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)	577,244	611,869	6
Special Funds (125)	74,499	78,602	7
Total Other Property and Investments	651,743	690,471	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	271,700	249,578	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	24,976	27,778	11
Other Accounts Receivable (143)	3,955	1,093	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	3,811	6,204	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	304,442	284,653	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,610	23,272	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	21,610	23,272	
Total Assets and Other Debits	3,378,910	3,139,064	

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)	537,546	537,546	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,891,352	1,857,505	23
Total Proprietary Capital	2,428,898	2,395,051	
LONG-TERM DEBT			
Bonds (221)	635,000	690,625	24
Advances from Municipality (223)	13,087	13,087	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	648,087	703,712	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	17,179	18,400	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,524	2,791	32
Other Current and Accrued Liabilities (238)	20,377	19,110	33
Total Current and Accrued Liabilities	40,080	40,301	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	261,845	0	36
Total Deferred Credits	261,845	0	
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	3,378,910	3,139,064	

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	3,308,098	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)	1,337,140	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,015,470	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)	18,608				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,371,218	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)	605,856	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	364,247	0	0	0	13
Total Accumulated Provision	970,103	0	0	0	
Net Utility Plant	2,401,115	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)	848,690				848,690	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,961				30,961	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,831				1,831	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	32,792	0	0	0	32,792	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	275,626				275,626	21
					0	22
					0	23
					0	24
Total debits	275,626	0	0	0	275,626	25
Balance end of year (110.1)	605,856	0	0	0	605,856	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)	318,740				318,740	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,507				45,507	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	45,507	0	0	0	45,507	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)	364,247	0	0	0	364,247	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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	3,811	6,204 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	3,811	6,204

**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)				
2001 REVENUE BONDS	1,662	428	21,610	1
Total			<u><u>21,610</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	537,546	1
Changes during year (explain):		2
Balance end of year	537,546	

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)	
2001 MORTGAGE REVENUE	12/11/2001	12/01/2017	4.33%	635,000	1
Total Bonds (Account 221):				635,000	

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)					
PRIOR YEARS TAX EQUIVALENT	00/00/0000	00/00/0000	0.00%	13,087	1
Total for Account 223				13,087	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	61,739	2
Charged electric department expense		3
Charged sewer department expense	791	4
Other (explain):		
NONE		5
Total Accruals and other credits	62,530	
Taxes paid during year:		
County, state and local taxes	56,903	6
Social Security taxes	5,265	7
PSC Remainder Assessment	362	8
Other (explain):		
NONE		9
Total payments and other debits	62,530	
Balance end of year	0	

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)					
1997 MORTGAGE REVENUE	168	1,206	1,374	0	1
2001 MORTGAGE REVENUE	2,623	31,358	31,457	2,524	2
Subtotal	2,791	32,564	32,831	2,524	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,791	32,564	32,831	2,524	

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):		
SPECIAL ASSESSMENTS RECEIVABLE	577,244	2
Total (Acct. 124):	577,244	
Special Funds (125):		
BOND RESERVE ACCOUNT	70,268	3
BOND REDEMPTION ACCOUNT	4,231	4
Total (Acct. 125):	74,499	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	24,976	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	24,976	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
INTEREST RECEIVABLE ON INVESTMENTS	3,955	12
Total (Acct. 143):	3,955	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
NONE	16	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	17	17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	261,845	18
NONE		19
Total (Acct. 253):	261,845	

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)	1,334,191	0	0	0	1,334,191	1
Materials and Supplies	5,007	0	0	0	5,007	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	727,273	0	0	0	727,273	4
Customer Advances for Construction					0	5
Regulatory Liability	130,922	0	0	0	130,922	6
					0	7
Average Net Rate Base	481,003	0	0	0	481,003	
Net Operating Income	24,250	0	0	0	24,250	8
Net Operating Income as a percent of Average Net Rate Base	5.04%	N/A	N/A	N/A	5.04%	

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					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	275,626	0	0	0	275,626	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	13,781				13,781	4
Other (specify): NONE					0	5
Balance End of Year	261,845	0	0	0	261,845	

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

The City of Whitehall has not established an interest rate or repayment schedule for the advance.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Whitehall
Whitehall, 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 Whitehall Municipal Water Utility, an enterprise fund of the City of Whitehall, as of December 31, 2004 and 2003, and the related statements on income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2004 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, 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. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
February 24, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	336,866	291,454	1
Total Sales of Water	336,866	291,454	
Other Operating Revenues			
Forfeited Discounts (470)	1,375	1,489	2
Miscellaneous Service Revenues (471)	464	1,501	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,771	2,577	6
Total Other Operating Revenues	4,610	5,567	
Total Operating Revenues	341,476	297,021	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	1,437	1,365	7
Pumping Expenses (620-625)	29,154	44,985	8
Water Treatment Expenses (630-635)	47,665	35,950	9
Transmission and Distribution Expenses (640-655)	58,417	50,356	10
Customer Accounts Expenses (901-904)	11,872	11,340	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	75,190	81,081	13
Total Operation and Maintenance Expenses	223,735	225,077	
Other Operating Expenses			
Depreciation Expense (403)	30,961	30,447	14
Amortization Expense (404-407)		0	15
Taxes (408)	62,530	60,218	16
Total Other Operating Expenses	93,491	90,665	
Total Operating Expenses	317,226	315,742	
NET OPERATING INCOME	24,250	(18,721)	

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	550	24,304	99,782	4
Commercial	115	13,908	43,146	5
Industrial	3	18,107	34,906	6
Total Metered Sales to General Customers (461)	668	56,319	177,834	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		120,925	8
Other Sales to Public Authorities (464)	23	11,909	28,504	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	4,307	9,603	11
Interdepartmental Sales (467)				12
Total Sales of Water	693	72,535	336,866	

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)	
TOWN OF LINCOLN	METERHOUSE-HIGHWAY 53 N.	4,307	9,603	1
Total		4,307	9,603	

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)	120,925	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)	120,925	
Forfeited Discounts (470):		
Customer late payment charges	1,375	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,375	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REVENUE	464	7
Total Miscellaneous Service Revenues (471)	464	
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	2,638	10
Other (specify): MISCELLANEOUS	133	11
Total Other Water Revenues (474)	2,771	

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)	1,437	1,349	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		16	4
Total Source of Supply Expenses	1,437	1,365	
PUMPING EXPENSES			
Operation Labor (620)	2,659	2,802	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	15,238	14,805	7
Operation Supplies and Expenses (623)	7,684	5,979	8
Maintenance of Pumping Plant (625)	3,573	21,399	9
Total Pumping Expenses	29,154	44,985	
WATER TREATMENT EXPENSES			
Operation Labor (630)	13,560	8,592	10
Chemicals (631)	22,717	18,949	11
Operation Supplies and Expenses (632)	5,135	4,046	12
Maintenance of Water Treatment Plant (635)	6,253	4,363	13
Total Water Treatment Expenses	47,665	35,950	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	24,191	25,173	14
Operation Supplies and Expenses (641)	6,088	5,996	15
Maintenance of Distribution Reservoirs and Standpipes (650)	15,590	1,924	16
Maintenance of Mains (651)	4,817	2,188	17
Maintenance of Services (652)	3,399	2,606	18
Maintenance of Meters (653)	3,721	8,782	19
Maintenance of Hydrants (654)	588	740	20
Maintenance of Other Plant (655)	23	2,947	21
Total Transmission and Distribution Expenses	58,417	50,356	

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)	1,364	968	22
Accounting and Collecting Labor (902)	10,461	9,269	23
Supplies and Expenses (903)	47	863	24
Uncollectible Accounts (904)		240	25
Total Customer Accounts Expenses	11,872	11,340	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	15,041	15,730	27
Office Supplies and Expenses (921)	2,844	2,140	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	5,432	5,548	30
Property Insurance (924)	6,872	10,004	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	36,538	33,151	33
Regulatory Commission Expenses (928)		7,709	34
Miscellaneous General Expenses (930)	5,277	4,133	35
Transportation Expenses (933)	3,186	2,666	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	75,190	81,081	
Total Operation and Maintenance Expenses	223,735	225,077	

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		57,694	55,673	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		791	827	2
Net property tax equivalent		56,903	54,846	
Social Security		5,265	5,047	3
PSC Remainder Assessment		362	325	4
Other (specify):			0	5
Total tax expense		62,530	60,218	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240604				3
County tax rate	mills		7.775529				4
Local tax rate	mills		8.500047				5
School tax rate	mills		11.163813				6
Voc. school tax rate	mills		2.615401				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.295394				10
Less: state credit	mills		1.789813				11
Net tax rate	mills		28.505581				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.500047				14
Combined School Tax Rate	mills		13.779214				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.279261				17
Total Tax Rate	mills		30.295394				18
Ratio of Local and School Tax to Total	dec.		0.735401				19
Total tax net of state credit	mills		28.505581				20
Net Local and School Tax Rate	mills		20.963031				21
Utility Plant, Jan. 1	\$	3,308,098	3,308,098				22
Materials & Supplies	\$	6,204	6,204				23
Subtotal	\$	3,314,302	3,314,302				24
Less: Plant Outside Limits	\$	3,400	3,400				25
Taxable Assets	\$	3,310,902	3,310,902				26
Assessment Ratio	dec.		0.831242				27
Assessed Value	\$	2,752,161	2,752,161				28
Net Local & School Rate	mills		20.963031				29
Tax Equiv. Computed for Current Year	\$	57,694	57,694				30
Tax Equivalent per 1994 PSC Report	\$	36,407					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	57,694					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)	1,283		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)	13,792		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	15,075	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	3,134		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	18,274		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,656		20
Total Pumping Plant	30,064	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	852		21
Structures and Improvements (331)	106,100	87	22
Water Treatment Equipment (332)	202,730	1,358	23
Total Water Treatment Plant	309,682	1,445	

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)			1,283	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)			13,792	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	15,075	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			3,134	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			18,274	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,656	20
Total Pumping Plant	0	0	30,064	
WATER TREATMENT PLANT				
Land and Land Rights (330)			852	21
Structures and Improvements (331)			106,187	22
Water Treatment Equipment (332)			204,088	23
Total Water Treatment Plant	0	0	311,127	

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)	650		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	121,775		26
Transmission and Distribution Mains (343)	593,175		27
Fire Mains (344)	0		28
Services (345)	48,542	348	29
Meters (346)	79,126	1,571	30
Hydrants (348)	70,674		31
Other Transmission and Distribution Plant (349)	12,305		32
Total Transmission and Distribution Plant	926,247	1,919	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,148	235	35
Computer Equipment (391.1)	9,665	330	36
Transportation Equipment (392)	20,622		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,377	444	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	3,413	1,514	41
Communication Equipment (397)	834		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,115	11	44
Other Tangible Property (399)	0		45
Total General Plant	50,174	2,534	
Total utility plant in service directly assignable	1,331,242	5,898	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,331,242	5,898	

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)			650 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			121,775 26
Transmission and Distribution Mains (343)			593,175 27
Fire Mains (344)			0 28
Services (345)			48,890 29
Meters (346)			80,697 30
Hydrants (348)			70,674 31
Other Transmission and Distribution Plant (349)			12,305 32
Total Transmission and Distribution Plant	0	0	928,166
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			2,383 35
Computer Equipment (391.1)			9,995 36
Transportation Equipment (392)			20,622 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			11,821 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			4,927 41
Communication Equipment (397)			834 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,126 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	52,708
Total utility plant in service directly assignable	0	0	1,337,140
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,337,140

**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)	265,002		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	272,454		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	537,456	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	151		21
Structures and Improvements (331)	144,823		22
Water Treatment Equipment (332)	154,564		23
Total Water Treatment Plant	299,538	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)			265,002 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			272,454 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	537,456
WATER TREATMENT PLANT			
Land and Land Rights (330)			151 21
Structures and Improvements (331)			144,823 22
Water Treatment Equipment (332)			154,564 23
Total Water Treatment Plant	0	0	299,538

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)	554,298		26
Transmission and Distribution Mains (343)	480,454	26,864	27
Fire Mains (344)	0		28
Services (345)	30,932	8,750	29
Meters (346)	11,634		30
Hydrants (348)	61,092	3,000	31
Other Transmission and Distribution Plant (349)	1,452		32
Total Transmission and Distribution Plant	1,139,862	38,614	
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	1,976,856	38,614	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,976,856	38,614	

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)			554,298 26
Transmission and Distribution Mains (343)			507,318 27
Fire Mains (344)			0 28
Services (345)			39,682 29
Meters (346)			11,634 30
Hydrants (348)			64,092 31
Other Transmission and Distribution Plant (349)			1,452 32
Total Transmission and Distribution Plant	0	0	1,178,476
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	2,015,470
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,015,470

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	0		6,735	6,735	1
February	0		6,602	6,602	2
March	0		6,458	6,458	3
April	0		6,954	6,954	4
May	0		7,573	7,573	5
June	0		7,382	7,382	6
July	0		7,571	7,571	7
August	0		7,195	7,195	8
September	0		7,760	7,760	9
October	0		7,272	7,272	10
November	0		6,392	6,392	11
December	0		6,400	6,400	12
Total annual pumpage	0	0	84,294	84,294	
Less: Water sold				72,535	13
Volume pumped but not sold				11,759	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				2,514	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				755	18
Total volume not sold but accounted for				3,269	19
Volume pumped but unaccounted for				8,490	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				682	23
Date of maximum: 10/28/2004					24
Cause of maximum:					25
Tank fill - control wire repair					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				8	26
Date of minimum: 10/31/2004					27
Total KWH used for pumping for the year				200,960	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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)	
ERVIN/ABRAMS STREETS	#1	233	12	648,000	Yes	1
ERVIN/ABRAMS STREETS	#2	275	24	648,000	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	#1	#2	STANDBY	1
Location	ERVIN/ABRAMS STREETS	ERVIN/ABRAMS STREETS	ERVIN/ABRAMS STREETS	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	FM PAMONG	FM PAMONG	AMARILLO	5
Year Installed	1932	1953	1980	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	400	400	8
Pump Motor or Standby Engine Mfr	NEWMAN	NEWMAN	FORD	9 10
Year Installed	1984	1984	1980	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	30	30	160	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1932	1953	1998	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	OTHER	5
Elevation difference in feet (See Headnote 3.)	133	133	133	6
Total capacity in gallons (actual)	120,000	500,000	350,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000	750.0000	750.0000	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	#4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2000		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	133		6
Total capacity in gallons (actual)	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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	1.500	380	0	0	0	380	1
M	D	1.750	330	0	0	0	330	2
M	D	2.000	520	0	0	0	520	3
M	D	4.000	5,748	0	0	0	5,748	4
M	D	6.000	21,951	32	0	0	21,983	5
M	D	8.000	14,005	1,316	0	0	15,321	6
M	D	10.000	1,324	0	0	0	1,324	7
M	D	12.000	14,990	0	0	0	14,990	8
Total Within Municipality			59,248	1,348	0	0	60,596	
Total Utility			59,248	1,348	0	0	60,596	

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	538	0	0	0	538	1	1
M	1.000	63	14	0	0	77	34	2
M	1.250	21	0	0	0	21		3
M	1.500	25	0	0	0	25		4
P	2.000	2	0	0	0	2		5
M	4.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
Total Utility		651	14	0	0	665	35	

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	766	12	0	0	778	88	1
0.750	2	0	0	0	2	0	2
1.000	13	0	0	0	13	1	3
1.250	2	0	0	0	2	0	4
1.500	10	0	0	0	10	2	5
2.000	8	0	0	0	8	1	6
3.000	8	0	0	0	8	3	7
4.000	3	0	0	0	3	1	8
6.000	4	0	0	0	4	3	9
8.000	1	0	0	0	1	1	10
Total:	817	12	0	0	829	100	

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	523	80	0	9	5	161	778	1
0.750	0	1	0	0	0	1	2	2
1.000	0	9	0	2	0	2	13	3
1.250	1	1	0	0	0	0	2	4
1.500	5	3	0	1	0	1	10	5
2.000	0	6	0	2	0	0	8	6
3.000	0	4	1	2	0	1	8	7
4.000	0	2	0	1	0	0	3	8
6.000	0	0	1	0	3	0	4	9
8.000	0	0	0	0	1	0	1	10
Total:	529	106	2	17	9	166	829	

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	13			(13)	0	1
Within Municipality	108	2		13	123	2
Total Fire Hydrants	121	2	0	0	123	
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:	117
Number of distribution system valves end of year:	241
Number of distribution valves operated during year:	92

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.

Maintenance of Pumping Plant (625) decreased due to repair to pump and motor costing \$18,412 in prior year.

Operation Labor (630) increased due to more testing and valve turning done during the year.

Maintenance of Distribution Reservoirs and Standpipes (650) increased due to water tower being painted for \$12,900 during the year.

Maintenance of Meters (653) decreased due to repair of 3" meter for a customer in prior year.

Regulatory Commission Expense (928) decreased due to costs related to preparation of rate increase application in the prior year.

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.

Main additions were paid for by a developer.

Water Services (Page W-18)

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

Water service additions were paid for by a developer. The city used estimated costs for a recent project to record \$8,750 for the cost of the service additions.

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

Remaining valves will be operated in 2005.

Explain all reported Adjustments.

The 13 hydrants reported outside of the municipality should have been moved to reported within the municipality in the past (when their location was annexed into the municipality).
