



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, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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:

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:

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

Name: MR RODNEY MOEN

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:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 2/24/2005

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

Names and titles of utility management including manager or superintendent:

Name: 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 RODNEY MOEN, 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)	340,741	341,476	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	234,322	223,735	2
Depreciation Expense (403)	34,567	30,961	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	61,592	62,530	5
Total Operating Expenses	330,481	317,226	
Net Operating Income	10,260	24,250	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	10,260	24,250	
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)	39,984	36,935	10
Miscellaneous Nonoperating Income (421)	0	38,614	11
Total Other Income	39,984	75,549	
Total Income	50,244	99,799	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,781)	(13,781)	12
Other Income Deductions (426)	45,754	45,507	13
Total Miscellaneous Income Deductions	31,973	31,726	
Income Before Interest Charges	18,271	68,073	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,168	32,564	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	31,830	34,226	
Net Income	(13,559)	33,847	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,891,352	1,857,505	20
Balance Transferred from Income (433)	(13,559)	33,847	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,877,793	1,891,352	

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	340,741		340,741	1
Total (Acct. 400):	340,741	0	340,741	
Operation and Maintenance Expense (401-402):				
Derived	234,322		234,322	2
Total (Acct. 401-402):	234,322	0	234,322	
Depreciation Expense (403):				
Derived	34,567		34,567	3
Total (Acct. 403):	34,567	0	34,567	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	61,592		61,592	5
Total (Acct. 408):	61,592	0	61,592	
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:	10,260	0	10,260	
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	39,984	0	39,984 11
Total (Acct. 419):	39,984	0	39,984
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	39,984	0	39,984
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		45,754	45,754 16
NONE	0	0	0 17
Total (Acct. 426):	0	45,754	45,754
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,781)	45,754	31,973
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	30,168		30,168 18
Total (Acct. 427):	30,168	0	30,168
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:	31,830	0	31,830
NET INCOME:	32,195	(45,754)	(13,559)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	240,129	1,651,223	1,891,352 24
Total (Acct. 216):	240,129	1,651,223	1,891,352
Balance Transferred from Income (433):			
Derived	32,195	(45,754)	(13,559) 25
Total (Acct. 433):	32,195	(45,754)	(13,559)
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):	272,324	1,605,469	1,877,793

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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	340,741	0	0	0	340,741	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	340,741	0	0	0	340,741	

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	75,025		75,025	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	75,025	0	75,025	

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)	3,679,682	3,371,218	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,039,366	970,103	2
Net Utility Plant	2,640,316	2,401,115	
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)	540,901	577,244	6
Special Funds (125)	70,268	74,499	7
Total Other Property and Investments	611,169	651,743	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,219	271,700	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	23,478	24,976	11
Other Accounts Receivable (143)	1,225	3,955	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	4,017	3,811	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	30,939	304,442	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	19,948	21,610	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	19,948	21,610	
Total Assets and Other Debits	3,302,372	3,378,910	

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)	1,877,793	1,891,352	23
Total Proprietary Capital	2,415,339	2,428,898	
LONG-TERM DEBT			
Bonds (221)	595,000	635,000	24
Advances from Municipality (223)	13,087	13,087	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	608,087	648,087	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,963	17,179	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,423	2,524	32
Other Current and Accrued Liabilities (238)	21,496	20,377	33
Total Current and Accrued Liabilities	30,882	40,080	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	248,064	261,845	36
Total Deferred Credits	248,064	261,845	
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	3,302,372	3,378,910	

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	3,371,218	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)	1,664,212	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)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,679,682	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)	629,365	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	410,001	0	0	0	13
Total Accumulated Provision	1,039,366	0	0	0	
Net Utility Plant	2,640,316	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)	605,856				605,856	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	34,567				34,567	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,905				1,905	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	36,472	0	0	0	36,472	16
Debits during year						17
Book cost of plant retired	12,963				12,963	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	12,963	0	0	0	12,963	25
Balance end of year (110.1)	629,365	0	0	0	629,365	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)	364,247				364,247	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	45,754				45,754	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	45,754	0	0	0	45,754	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)	410,001	0	0	0	410,001	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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

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	4,017	3,811 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	4,017	3,811

**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	19,948	1
Total			<u><u>19,948</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):		
NONE	0	2
Balance end of year	<u><u>537,546</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)	
2001 MORTGAGE REVENUE	12/11/2001	12/01/2017	4.33%	595,000	1
Total Bonds (Account 221):				595,000	

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	61,592	2
Charged electric department expense		3
Charged sewer department expense	771	4
Other (explain):		
NONE		5
Total Accruals and other credits	62,363	
Taxes paid during year:		
County, state and local taxes	56,288	6
Social Security taxes	5,725	7
PSC Remainder Assessment	350	8
Other (explain):		
NONE		9
Total payments and other debits	62,363	
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	0			0	1
2001 MORTGAGE REVENUE	2,524	30,168	30,269	2,423	2
Subtotal	2,524	30,168	30,269	2,423	
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	2,524	30,168	30,269	2,423	

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	540,901	2
Total (Acct. 124):	540,901	
Special Funds (125):		
BOND RESERVE ACCOUNT	70,268	3
Total (Acct. 125):	70,268	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	23,478	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	23,478	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
INTEREST RECEIVABLE ON INVESTMENTS	1,225	11
Total (Acct. 143):	1,225	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	248,064	17
NONE		18
Total (Acct. 253):	248,064	

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)	1,500,676	0	0	0	1,500,676	1
Materials and Supplies	3,914	0	0	0	3,914	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	617,610	0	0	0	617,610	4
Customer Advances for Construction					0	5
Regulatory Liability	254,954	0	0	0	254,954	6
					0	7
Average Net Rate Base	632,026	0	0	0	632,026	
Net Operating Income	10,260	0	0	0	10,260	8
Net Operating Income as a percent of Average Net Rate Base	1.62%	N/A	N/A	N/A	1.62%	

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	261,845	0	0	0	261,845	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,781	0	0	0	13,781	3
Other (specify):					0	4
Balance End of Year	248,064	0	0	0	248,064	

FINANCIAL SECTION FOOTNOTES

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, 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.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
March 9, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	334,456	336,866	1
Total Sales of Water	334,456	336,866	
Other Operating Revenues			
Forfeited Discounts (470)	1,346	1,375	2
Miscellaneous Service Revenues (471)	2,083	464	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,856	2,771	6
Total Other Operating Revenues	6,285	4,610	
Total Operating Revenues	340,741	341,476	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	1,523	1,437	7
Pumping Expenses (620-625)	28,964	29,154	8
Water Treatment Expenses (630-635)	51,111	47,665	9
Transmission and Distribution Expenses (640-655)	57,387	58,417	10
Customer Accounts Expenses (901-904)	12,473	11,872	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	82,864	75,190	13
Total Operation and Maintenance Expenses	234,322	223,735	
Other Operating Expenses			
Depreciation Expense (403)	34,567	30,961	14
Amortization Expense (404-407)		0	15
Taxes (408)	61,592	62,530	16
Total Other Operating Expenses	96,159	93,491	
Total Operating Expenses	330,481	317,226	
NET OPERATING INCOME	10,260	24,250	

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	551	24,945	101,911	4
Commercial	102	13,815	42,738	5
Industrial	3	16,725	32,098	6
Total Metered Sales to General Customers (461)	656	55,485	176,747	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		121,148	8
Other Sales to Public Authorities (464)	22	10,754	26,478	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	4,193	10,083	11
Interdepartmental Sales (467)				12
Total Sales of Water	680	70,432	334,456	

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.	4,193	10,083	1
Total		4,193	10,083	

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)	121,148	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)	121,148	
Forfeited Discounts (470):		
Customer late payment charges	1,346	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,346	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REVENUE	2,083	7
Total Miscellaneous Service Revenues (471)	2,083	
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	2,721	10
Other (specify): MISCELLANEOUS	135	11
Total Other Water Revenues (474)	2,856	

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)	1,523	1,437	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	1,523	1,437	
PUMPING EXPENSES			
Operation Labor (620)	2,891	2,659	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	15,546	15,238	7
Operation Supplies and Expenses (623)	7,086	7,684	8
Maintenance of Pumping Plant (625)	3,441	3,573	9
Total Pumping Expenses	28,964	29,154	
WATER TREATMENT EXPENSES			
Operation Labor (630)	14,631	13,560	10
Chemicals (631)	29,279	22,717	11
Operation Supplies and Expenses (632)	6,526	5,135	12
Maintenance of Water Treatment Plant (635)	675	6,253	13
Total Water Treatment Expenses	51,111	47,665	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	24,890	24,191	14
Operation Supplies and Expenses (641)	7,966	6,088	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,443	15,590	16
Maintenance of Mains (651)	4,434	4,817	17
Maintenance of Services (652)	3,471	3,399	18
Maintenance of Meters (653)	11,462	3,721	19
Maintenance of Hydrants (654)	100	588	20
Maintenance of Other Plant (655)	621	23	21
Total Transmission and Distribution Expenses	57,387	58,417	

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)	1,508	1,364	22
Accounting and Collecting Labor (902)	10,687	10,461	23
Supplies and Expenses (903)	278	47	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	12,473	11,872	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	15,344	15,041	27
Office Supplies and Expenses (921)	2,488	2,844	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	5,663	5,432	30
Property Insurance (924)	10,226	6,872	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	42,505	36,538	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	1,979	5,277	35
Transportation Expenses (933)	4,659	3,186	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	82,864	75,190	
Total Operation and Maintenance Expenses	234,322	223,735	

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		56,288	57,694	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		771	791	2
Net property tax equivalent		55,517	56,903	
Social Security		5,725	5,265	3
PSC Remainder Assessment		350	362	4
Other (specify):			0	5
Total tax expense		61,592	62,530	

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		0.182726				3
County tax rate	mills		6.067048				4
Local tax rate	mills		6.985935				5
School tax rate	mills		8.182948				6
Voc. school tax rate	mills		2.048205				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.466862				10
Less: state credit	mills		1.300966				11
Net tax rate	mills		22.165896				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.985935				14
Combined School Tax Rate	mills		10.231153				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.217088				17
Total Tax Rate	mills		23.466862				18
Ratio of Local and School Tax to Total	dec.		0.733677				19
Total tax net of state credit	mills		22.165896				20
Net Local and School Tax Rate	mills		16.262600				21
Utility Plant, Jan. 1	\$	3,371,218	3,371,218				22
Materials & Supplies	\$	3,811	3,811				23
Subtotal	\$	3,375,029	3,375,029				24
Less: Plant Outside Limits	\$	3,400	3,400				25
Taxable Assets	\$	3,371,629	3,371,629				26
Assessment Ratio	dec.		1.026561				27
Assessed Value	\$	3,461,183	3,461,183				28
Net Local & School Rate	mills		16.262600				29
Tax Equiv. Computed for Current Year	\$	56,288	56,288				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)	\$	56,288					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)	106,187		22
Water Treatment Equipment (332)	204,088	3,850	23
Total Water Treatment Plant	311,127	3,850	

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)	963		206,975	23
Total Water Treatment Plant	963	0	314,014	

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	0	25
Distribution Reservoirs and Standpipes (342)	121,775	880	26
Transmission and Distribution Mains (343)	593,175	270,187	27
Fire Mains (344)	0		28
Services (345)	48,890	25,787	29
Meters (346)	80,697	5,911	30
Hydrants (348)	70,674	11,269	31
Other Transmission and Distribution Plant (349)	12,305		32
Total Transmission and Distribution Plant	928,166	314,034	
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	20,988	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,821	413	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	4,927	750	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	52,708	22,151	
Total utility plant in service directly assignable	1,337,140	340,035	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,337,140	340,035	

**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)			122,655 26
Transmission and Distribution Mains (343)	8,960		854,402 27
Fire Mains (344)			0 28
Services (345)	1,680		72,997 29
Meters (346)	110		86,498 30
Hydrants (348)	1,250		80,693 31
Other Transmission and Distribution Plant (349)			12,305 32
Total Transmission and Distribution Plant	12,000	0	1,230,200
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)			41,610 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			12,234 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			5,677 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	74,859
Total utility plant in service directly assignable	12,963	0	1,664,212
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	12,963	0	1,664,212

**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)	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	1,178,476	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,015,470	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,015,470	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			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			6,509	6,509	1
February			6,132	6,132	2
March			6,436	6,436	3
April			6,699	6,699	4
May			7,758	7,758	5
June			7,823	7,823	6
July			8,285	8,285	7
August			7,259	7,259	8
September			6,859	6,859	9
October			6,446	6,446	10
November			5,763	5,763	11
December			6,088	6,088	12
Total annual pumpage	0	0	82,057	82,057	
Less: Water sold				70,432	13
Volume pumped but not sold				11,625	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				2,901	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				2,901	19
Volume pumped but unaccounted for				8,724	20
Percent of water lost				11%	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.)				528	24
Date of maximum: 9/26/2005					25
Cause of maximum:					26
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				63	27
Date of minimum: 10/4/2005					28
Total KWH used for pumping for the year				202,400	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)	
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	520	0	0	3
M	D	4.000	5,748	0	860	0	4,888	4
M	D	6.000	21,983	0	430	0	21,553	5
M	D	8.000	15,321	2,197	0	0	17,518	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			60,596	2,197	1,810	0	60,983	
Total Utility			60,596	2,197	1,810	0	60,983	

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	77	26	21	0	82	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	1	0	0	2		6
M	6.000	1	1	0	0	2		7
Total Utility		665	28	21	0	672	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	778	12	0	0	790	74	1
0.750	2	0	0	0	2	0	2
1.000	13	0	0	0	13	0	3
1.250	2	0	0	0	2	0	4
1.500	10	0	0	0	10	0	5
2.000	8	0	0	0	8	2	6
3.000	8	0	1	0	7	1	7
4.000	3	1	0	0	4	2	8
6.000	4	1	1	0	4	3	9
8.000	1	0	0	0	1	1	10
Total:	829	14	2	0	841	83	

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	528	81	0	9	5	167	790	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	0	7	7
4.000	0	3	0	1	0	0	4	8
6.000	0	0	1	0	3	0	4	9
8.000	0	0	0	0	1	0	1	10
Total:	534	108	2	17	9	171	841	

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	123	7	5		125	2
Total Fire Hydrants	123	7	5	0	125	
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:	120
Number of distribution system valves end of year:	247
Number of distribution valves operated during year:	102

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.

Chemicals (631) increased due to a rise in the price of chemicals.

Maintenance of meters (653) increased due to a rise in the prices of parts and labor used to rebuild meters.

Maintenance of Water Treatment Plant (635) decreased due to less maintenance required for the water treatment plant during 2005.

Maintenance of Distribution Reservoirs and Standpipes (650) decreased in 2005 because the 2004 expenses included \$12,900 for water tower repainting.

Water Mains (Page W-17)

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

The water mains added during 2005 were utility financed with internal funds.

Water Services (Page W-18)

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

The water services added during 2005 were utility financed with internal funds.

Meters (Page W-19)

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

The utility tests varying amount each year but tests each meter 1" or smaller within 10 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.

Yes.
