



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, 2006

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	W-21

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: KIMBERLY M. SHULT

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

2519 HILLCREST PKWY, SUITE 203

ALTOONA, WI 54720

Telephone: (888) 390 - 7540 EXT 8409

Fax Number: (608) 249 - 8532

E-mail Address: KSHULT@VIRCHOWKRAUSE.COM

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: VIRCHOW, KRAUSE & COMPANY, LLP
2519 HILLCREST PKWY, SUITE 203
ALTOONA, WI 54720

Telephone: (888) 390 - 7540 EXT 8409

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/23/2006

Period covered by most recent audit: 1/1/2005 TO 12/31/2005

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
- MS KARI STELLPFLUG, 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)	338,827	340,741	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	246,348	234,322	2
Depreciation Expense (403)	40,312	34,567	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	62,731	61,592	5
Total Operating Expenses	349,391	330,481	
Net Operating Income	(10,564)	10,260	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(10,564)	10,260	
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)	36,994	39,984	10
Miscellaneous Nonoperating Income (421)	94,171	0	11
Total Other Income	131,165	39,984	
Total Income	120,601	50,244	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,781)	(13,781)	12
Other Income Deductions (426)	46,241	45,754	13
Total Miscellaneous Income Deductions	32,460	31,973	
Income Before Interest Charges	88,141	18,271	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,658	30,168	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	32,320	31,830	
Net Income	55,821	(13,559)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,877,793	1,891,352	20
Balance Transferred from Income (433)	55,821	(13,559)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	19,565	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)	1,914,049	1,877,793	

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	338,827		338,827	1
Total (Acct. 400):	338,827	0	338,827	
Operation and Maintenance Expense (401-402):				
Derived	246,348		246,348	2
Total (Acct. 401-402):	246,348	0	246,348	
Depreciation Expense (403):				
Derived	40,312		40,312	3
Total (Acct. 403):	40,312	0	40,312	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	62,731		62,731	5
Total (Acct. 408):	62,731	0	62,731	
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:	(10,564)	0	(10,564)	
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	36,994	0	36,994 11
Total (Acct. 419):	36,994	0	36,994
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	94,171	94,171 12
NONE	0	0	0 13
Total (Acct. 421):	0	94,171	94,171
TOTAL OTHER INCOME:	36,994	94,171	131,165
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(13,781)	[REDACTED]	(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	[REDACTED]	46,241	46,241 16
NONE	0	0	0 17
Total (Acct. 426):	0	46,241	46,241
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,781)	46,241	32,460
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	30,658	[REDACTED]	30,658 18
Total (Acct. 427):	30,658	0	30,658
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	1,662	[REDACTED]	1,662 19
Total (Acct. 428):	1,662	0	1,662
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	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:	32,320	0	32,320
NET INCOME:	7,891	47,930	55,821
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	272,324	1,605,469	1,877,793 24
Total (Acct. 216):	272,324	1,605,469	1,877,793
Balance Transferred from Income (433):			
Derived	7,891	47,930	55,821 25
Total (Acct. 433):	7,891	47,930	55,821
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
PRIOR PERIOD ADJUSTMENT	19,565	0	19,565 27
Total (Acct. 435)--Debit:	19,565	0	19,565
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):	260,650	1,653,399	1,914,049

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	338,827	0	0	0	338,827	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	250				250	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	338,577	0	0	0	338,577	

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	75,934		75,934	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	75,934	0	75,934	

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)	3,933,243	3,679,682	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,113,924	1,039,366	2
Net Utility Plant	2,819,319	2,640,316	
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)	502,754	540,901	6
Special Funds (125)	73,203	70,268	7
Total Other Property and Investments	575,957	611,169	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		2,219	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	31,076	23,478	11
Other Accounts Receivable (143)	0	1,225	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	60,087	0	14
Materials and Supplies (150)	2,847	4,017	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	94,010	30,939	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,285	19,948	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	18,285	19,948	
Total Assets and Other Debits	3,507,571	3,302,372	

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)	612,544	537,546	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,914,049	1,877,793	23
Total Proprietary Capital	2,526,593	2,415,339	
LONG-TERM DEBT			
Bonds (221)	555,000	595,000	24
Advances from Municipality (223)	128,334	13,087	25
Other Long-Term Debt (224)	29,636	0	26
Total Long-Term Debt	712,970	608,087	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12,588	6,963	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,385	2,423	32
Other Current and Accrued Liabilities (238)	17,752	21,496	33
Total Current and Accrued Liabilities	33,725	30,882	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	234,283	248,064	36
Total Deferred Credits	234,283	248,064	
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	3,507,571	3,302,372	

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	3,679,682	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)	1,823,602	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,109,641	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	3,933,243	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)	657,682	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	456,242	0	0	0	13
Total Accumulated Provision	1,113,924	0	0	0	
Net Utility Plant	2,819,319	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)	629,365				629,365	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	40,312				40,312	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,850				1,850	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,250				2,250	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	44,412	0	0	0	44,412	16
Debits during year						17
Book cost of plant retired	16,095				16,095	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	16,095	0	0	0	16,095	25
Balance end of year (110.1)	657,682	0	0	0	657,682	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)	410,001				410,001	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	46,241				46,241	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	46,241	0	0	0	46,241	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)	456,242	0	0	0	456,242	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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	2,847	4,017 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>2,847</u>	<u>4,017</u>

**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	18,285	1
Total			18,285	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	537,546	1
Changes during year (explain):		
UTILITY PLANT CONTRIBUTED BY TIF DISTRICT #2	74,998	2
Balance end of year	612,544	

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%	555,000	1
Total Bonds (Account 221):				555,000	

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)					
OVERDRAFT OF POOLED CASH	00/00/0000	00/00/0000	0.00%	115,247	1
PRIOR YEARS TAX EQUIVALENT	00/00/0000	00/00/0000	0.00%	13,087	2
Total for Account 223				128,334	
Other Long-Term Debt (224)					
NOTE PAYABLE	05/26/2006	05/26/2011	5.30%	10,185	3
STATE TRUST FUND LOAN	03/15/2005	03/15/2025	5.25%	19,451	4
Total for Account 224				29,636	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	62,731	2
Charged electric department expense		3
Charged sewer department expense	676	4
Other (explain):		
NONE		5
Total Accruals and other credits	63,407	
Taxes paid during year:		
County, state and local taxes	57,492	6
Social Security taxes	5,654	7
PSC Remainder Assessment	261	8
Other (explain):		
NONE		9
Total payments and other debits	63,407	
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	0	0	1
2001 MORTGAGE REVENUE	2,423	28,502	28,669	2,256	2
Subtotal	2,423	28,502	28,669	2,256	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NOTE PAYABLE	0	318		318	4
STATE TRUST FUND LOAN		1,838	1,027	811	5
Subtotal	0	2,156	1,027	1,129	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	2,423	30,658	29,696	3,385	

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	502,754	2
Total (Acct. 124):	502,754	
Special Funds (125):		
BOND RESERVE ACCOUNT	73,203	3
Total (Acct. 125):	73,203	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,076	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	31,076	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM TIF #2	60,087	12
Total (Acct. 145):	60,087	
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	234,283	17
NONE		18
Total (Acct. 253):	234,283	

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)	1,743,907	0	0	0	1,743,907	1
Materials and Supplies	3,432	0	0	0	3,432	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	643,523	0	0	0	643,523	4
Customer Advances for Construction					0	5
Regulatory Liability	241,173	0	0	0	241,173	6
					0	7
Average Net Rate Base	862,643	0	0	0	862,643	
Net Operating Income	(10,564)	0	0	0	(10,564)	8
Net Operating Income as a percent of Average Net Rate Base	-1.22%	N/A	N/A	N/A	-1.22%	

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	248,064	0	0	0	248,064	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	234,283	0	0	0	234,283	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Acct 435: In 2006, the utility recorded a prior period adjustment for the utility's share of the Wisconsin Retirement System prior service cost liability.

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

General footnotes

The city is currently not charging interest on these advances.

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

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

During 2006, the utility paid for plant additions in the TIF District which will be reimbursed by the TIF District in 2007.

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, 2006 and 2005, 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, 2006 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

March 9, 2007

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	334,109	334,456	1
Total Sales of Water	334,109	334,456	
Other Operating Revenues			
Forfeited Discounts (470)	1,479	1,346	2
Miscellaneous Service Revenues (471)	485	2,083	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,754	2,856	6
Total Other Operating Revenues	4,718	6,285	
Total Operating Revenues	338,827	340,741	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	1,582	1,523	7
Pumping Expenses (620-625)	35,403	28,964	8
Water Treatment Expenses (630-635)	56,867	51,111	9
Transmission and Distribution Expenses (640-655)	55,687	57,387	10
Customer Accounts Expenses (901-904)	10,591	12,473	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	86,218	82,864	13
Total Operation and Maintenance Expenses	246,348	234,322	
Other Operating Expenses			
Depreciation Expense (403)	40,312	34,567	14
Amortization Expense (404-407)		0	15
Taxes (408)	62,731	61,592	16
Total Other Operating Expenses	103,043	96,159	
Total Operating Expenses	349,391	330,481	
NET OPERATING INCOME	(10,564)	10,260	

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	562	24,914	102,248	4
Commercial	105	13,592	42,816	5
Industrial	4	12,314	25,011	6
Total Metered Sales to General Customers (461)	671	50,820	170,075	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		126,521	8
Other Sales to Public Authorities (464)	22	10,336	26,930	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	4,370	10,583	11
Interdepartmental Sales (467)				12
Total Sales of Water	695	65,526	334,109	

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.	4,370	10,583	1
Total		4,370	10,583	

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)	126,521	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)	126,521	
Forfeited Discounts (470):		
Customer late payment charges	1,479	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,479	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REVENUE	485	7
Total Miscellaneous Service Revenues (471)	485	
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	2,654	10
Other (specify): MISCELLANEOUS	100	11
Total Other Water Revenues (474)	2,754	

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)	1,582	1,523	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	1,582	1,523	
PUMPING EXPENSES			
Operation Labor (620)	3,322	2,891	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	17,041	15,546	7
Operation Supplies and Expenses (623)	11,271	7,086	8
Maintenance of Pumping Plant (625)	3,769	3,441	9
Total Pumping Expenses	35,403	28,964	
WATER TREATMENT EXPENSES			
Operation Labor (630)	14,096	14,631	10
Chemicals (631)	31,140	29,279	11
Operation Supplies and Expenses (632)	7,489	6,526	12
Maintenance of Water Treatment Plant (635)	4,142	675	13
Total Water Treatment Expenses	56,867	51,111	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	27,123	24,890	14
Operation Supplies and Expenses (641)	7,728	7,966	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,230	4,443	16
Maintenance of Mains (651)	2,735	4,434	17
Maintenance of Services (652)	10,505	3,471	18
Maintenance of Meters (653)	4,758	11,462	19
Maintenance of Hydrants (654)	811	100	20
Maintenance of Other Plant (655)	797	621	21
Total Transmission and Distribution Expenses	55,687	57,387	

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)	1,996	1,508	22
Accounting and Collecting Labor (902)	7,856	10,687	23
Supplies and Expenses (903)	489	278	24
Uncollectible Accounts (904)	250	0	25
Total Customer Accounts Expenses	10,591	12,473	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	14,527	15,344	27
Office Supplies and Expenses (921)	3,572	2,488	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	5,626	5,663	30
Property Insurance (924)	9,686	10,226	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	46,517	42,505	33
Regulatory Commission Expenses (928)	807	0	34
Miscellaneous General Expenses (930)	1,626	1,979	35
Transportation Expenses (933)	3,857	4,659	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	86,218	82,864	
Total Operation and Maintenance Expenses	246,348	234,322	

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		57,492	56,288	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		676	771	2
Net property tax equivalent		56,816	55,517	
Social Security		5,654	5,725	3
PSC Remainder Assessment		261	350	4
Other (specify):			0	5
Total tax expense		62,731	61,592	

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		0.185368				3
County tax rate	mills		6.452602				4
Local tax rate	mills		7.371855				5
School tax rate	mills		8.066094				6
Voc. school tax rate	mills		2.091075				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.166994				10
Less: state credit	mills		1.433205				11
Net tax rate	mills		22.733789				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.371855				14
Combined School Tax Rate	mills		10.157169				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.529024				17
Total Tax Rate	mills		24.166994				18
Ratio of Local and School Tax to Total	dec.		0.725329				19
Total tax net of state credit	mills		22.733789				20
Net Local and School Tax Rate	mills		16.489479				21
Utility Plant, Jan. 1	\$	3,679,682	3,679,682				22
Materials & Supplies	\$	4,017	4,017				23
Subtotal	\$	3,683,699	3,683,699				24
Less: Plant Outside Limits	\$	3,400	3,400				25
Taxable Assets	\$	3,680,299	3,680,299				26
Assessment Ratio	dec.		0.947359				27
Assessed Value	\$	3,486,564	3,486,564				28
Net Local & School Rate	mills		16.489479				29
Tax Equiv. Computed for Current Year	\$	57,492	57,492				30
Tax Equivalent per 1994 PSC Report	\$	36,407					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	57,492					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	62,693	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	62,693	
WATER TREATMENT PLANT			
Land and Land Rights (330)	852		21
Structures and Improvements (331)	106,187	2,525	22
Water Treatment Equipment (332)	206,975		23
Total Water Treatment Plant	314,014	2,525	

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)	2,000		78,967	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,656	20
Total Pumping Plant	2,000	0	90,757	
WATER TREATMENT PLANT				
Land and Land Rights (330)			852	21
Structures and Improvements (331)	2,525		106,187	22
Water Treatment Equipment (332)			206,975	23
Total Water Treatment Plant	2,525	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		25
Distribution Reservoirs and Standpipes (342)	122,655		26
Transmission and Distribution Mains (343)	854,402	69,318	27
Fire Mains (344)	0		28
Services (345)	72,997	596	29
Meters (346)	86,498	13,407	30
Hydrants (348)	80,693	13,822	31
Other Transmission and Distribution Plant (349)	12,305		32
Total Transmission and Distribution Plant	1,230,200	97,143	
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	689	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	12,435	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	74,859	13,124	
Total utility plant in service directly assignable	1,664,212	175,485	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,664,212	175,485	

**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)	500		923,220 27
Fire Mains (344)			0 28
Services (345)	60		73,533 29
Meters (346)	1,400		98,505 30
Hydrants (348)	1,000		93,515 31
Other Transmission and Distribution Plant (349)			12,305 32
Total Transmission and Distribution Plant	2,960	0	1,324,383
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)			10,684 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)	8,610		9,502 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	8,610	0	79,373
Total utility plant in service directly assignable	16,095	0	1,823,602
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	16,095	0	1,823,602

**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	87,644	27
Fire Mains (344)	0		28
Services (345)	39,682	761	29
Meters (346)	11,634		30
Hydrants (348)	64,092	5,766	31
Other Transmission and Distribution Plant (349)	1,452		32
Total Transmission and Distribution Plant	1,178,476	94,171	
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	94,171	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,015,470	94,171	

**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)			594,962 27
Fire Mains (344)			0 28
Services (345)			40,443 29
Meters (346)			11,634 30
Hydrants (348)			69,858 31
Other Transmission and Distribution Plant (349)			1,452 32
Total Transmission and Distribution Plant	0	0	1,272,647
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	2,109,641
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,109,641

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			6,031	6,031	1
February			5,553	5,553	2
March			5,514	5,514	3
April			5,893	5,893	4
May			6,520	6,520	5
June			7,266	7,266	6
July			7,705	7,705	7
August			7,198	7,198	8
September			6,317	6,317	9
October			6,692	6,692	10
November			6,128	6,128	11
December			6,344	6,344	12
Total annual pumpage	0	0	77,161	77,161	
Less: Water sold				65,526	13
Volume pumped but not sold				11,635	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				2,936	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,936	19
Volume pumped but unaccounted for				8,699	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.)				409	24
Date of maximum: 4/24/2006					25
Cause of maximum:					26
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				112	27
Date of minimum: 3/26/2006					28
Total KWH used for pumping for the year				205,440	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)	BOOSTER STATION		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	0	0	0	0	0	3
M	D	4.000	4,888	0	0	0	4,888	4
M	D	6.000	21,553	109	0	0	21,662	5
M	D	8.000	17,518	0	0	0	17,518	6
M	D	10.000	1,324	0	0	0	1,324	7
M	D	12.000	14,990	2,458	0	0	17,448	8
Total Within Municipality			60,983	2,567	0	0	63,550	
Total Utility			60,983	2,567	0	0	63,550	

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	1	0	537	1	1
M	1.000	82	6	0	0	88	31	2
M	1.250	21	0	0	0	21		3
M	1.500	25	0	0	0	25		4
P	2.000	2	1	0	0	3		5
M	4.000	2	0	0	0	2		6
M	6.000	2	0	0	0	2		7
M	8.000		1			1		8
Total Utility		672	8	1	0	679	32	

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	790	24	19	0	795	85	1
0.750	2	0	0	0	2	0	2
1.000	13	1	1	0	13	0	3
1.250	2	0	0	0	2	0	4
1.500	10	1	0	0	11	0	5
2.000	8	0	0	0	8	5	6
3.000	7	1	0	0	8	2	7
4.000	4	0	0	0	4	0	8
6.000	4	0	0	0	4	3	9
8.000	1	0	0	0	1	1	10
Total:	841	27	20	0	848	96	

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	533	81	0	9	5	167	795	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	4	0	1	0	1	11	5
2.000	0	6	0	2	0	0	8	6
3.000	0	5	1	2	0	0	8	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:	539	110	2	17	9	171	848	

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	125	7	2		130	2
Total Fire Hydrants	125	7	2	0	130	
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:	125
Number of distribution system valves end of year:	264
Number of distribution valves operated during year:	122

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 services (652) increased due to a monthly contract for \$800 per month for a cross connection control program - inspection and reporting services for commercial properties. This was a new contract for 2006.

Maintenance of meters (653) decreased due to an increased labor cost in 2005 for rebuilding meters.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Electric pumping equipment (325) had additions of \$62,693 due to the purchase of two new pumps and a telemetry system.

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

Account 343 had a decrease of \$500 due to the retirement of four old valves.

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.

\$69,318 of the water mains added during 2005 were financed by the utility with internal funds. The remaining \$87,644 was contributed by a Community Development Block Grant.

Water Services (Page W-18)

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

\$596 of the services added during 2006 were financed by the utility with internal funds. The remaining \$761 was contributed by a Community Development Block Grant.

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.
