



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES

Principal Office: 30 WEST CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467

For the Year Ended: DECEMBER 31, 2007

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: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES

Utility Address: 30 WEST CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467

When was utility organized? 4/1/1920

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RICHARD J. RUBENZER
Title: DIRECTOR OF PUBLIC WORKS

Office Address:
30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467

Telephone: (715) 726 - 2739

Fax Number: (715) 726 - 2750

E-mail Address: cfreagon@ci.chippewa-falls.wi.us

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

Name: BRIAN M. KAHL, C.P.A.
Title: INDEPENDENT AUDITOR

Office Address: LARSON ALLEN, LLP
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

Name: DENNIS DOUGHTY
Title: CHAIRMAN

Office Address:
30 WEST CENTRAL STREET ROOM 209
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2741

Fax Number: (715) 726 - 2750

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: BRIAN M. KAHL, C.P.A.

Title: INDEPENDENT AUDITOR

Office Address: LARSON ALLEN, LLP
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: bkahl@larsonallen.com

Date of most recent audit report: 5/1/2008

Period covered by most recent audit: 1/1/07-12/31/07

Names and titles of utility management including manager or superintendent:

Name: RICHARD J. RUBENZER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2739

Fax Number: (715) 726 - 2750

E-mail Address: cfreagon@ci.chippewa-falls.wi.us

Name of utility commission/committee: REVENUES, DISBURSEMENTS, WATER AND WASTEWATER

Names of members of utility commission/committee:

- JACK COVILL
- GREG DACHEL, VICE-CHAIRMAN
- DENNIS DOUGHTY, CHAIRMAN

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

None

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,336,044	2,133,362	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,070,688	1,224,933	2
Depreciation Expense (403)	301,495	292,137	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	270,828	251,981	5
Total Operating Expenses	1,643,011	1,769,051	
Net Operating Income	693,033	364,311	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	693,033	364,311	
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)	128,953	89,388	10
Miscellaneous Nonoperating Income (421)	1,220,757	11,727	11
Total Other Income	1,349,710	101,115	
Total Income	2,042,743	465,426	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(48,118)	(48,118)	12
Other Income Deductions (426)	81,810	74,166	13
Total Miscellaneous Income Deductions	33,692	26,048	
Income Before Interest Charges	2,009,051	439,378	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	48,890	51,845	14
Amortization of Debt Discount and Expense (428)	0	0	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	48,890	51,845	
Net Income	1,960,161	387,533	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,961,001	11,573,468	20
Balance Transferred from Income (433)	1,960,161	387,533	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	483,078	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)	13,438,084	11,961,001	

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	2,336,044		2,336,044	1
Total (Acct. 400):	2,336,044	0	2,336,044	
Operation and Maintenance Expense (401-402):				
Derived	1,070,688		1,070,688	2
Total (Acct. 401-402):	1,070,688	0	1,070,688	
Depreciation Expense (403):				
Derived	301,495		301,495	3
Total (Acct. 403):	301,495	0	301,495	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	270,828		270,828	5
Total (Acct. 408):	270,828	0	270,828	
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:	693,033	0	693,033	
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	
Interest and Dividend Income (419):				
INTEREST ON SPECIAL FUNDS	95,034	0	95,034	11

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 ON ADVANCE TO GENERAL FUND	30,000	0	30,000 12
INTEREST ON OPERATING ACCOUNTS	3,919	0	3,919 13
Total (Acct. 419):	128,953	0	128,953
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	1,220,757	1,220,757 14
NONE	0	0	0 15
Total (Acct. 421):	0	1,220,757	1,220,757
TOTAL OTHER INCOME:	128,953	1,220,757	1,349,710

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(48,118)	[REDACTED]	(48,118) 16
NONE	0	0	0 17
Total (Acct. 425):	(48,118)	0	(48,118)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	81,810	81,810 18
NONE	0	0	0 19
Total (Acct. 426):	0	81,810	81,810
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(48,118)	81,810	33,692

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	48,890	[REDACTED]	48,890 20
Total (Acct. 427):	48,890	0	48,890
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 21
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 23
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 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	48,890	0	48,890
NET INCOME:	821,214	1,138,947	1,960,161
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	8,515,479	3,445,522	11,961,001 26
Total (Acct. 216):	8,515,479	3,445,522	11,961,001
Balance Transferred from Income (433):			
Derived	821,214	1,138,947	1,960,161 27
Total (Acct. 433):	821,214	1,138,947	1,960,161
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
WRITE-OFF OF UNDEPRECIATED PLANT	483,078	0	483,078 29
Total (Acct. 435)--Debit:	483,078	0	483,078
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	8,853,615	4,584,469	13,438,084

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 and 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	2,336,044	0	0	0	2,336,044	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	105				105	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,335,939	0	0	0	2,335,939	

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	290,207		290,207	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	67,577		67,577	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	1,829		1,829	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	359,613	0	359,613	

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	10.3	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 (101-107)	18,454,790	18,437,783	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,788,954	4,733,374	2
Net Utility Plant	13,665,836	13,704,409	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	13,665,836	13,704,409	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,916	2,916	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	2,916	2,916	
Investment in Municipality (123)	0	0	7
Other Investments (124)	750,000	750,000	8
Special Funds (125-128)	675,916	653,719	9
Total Other Property and Investments	1,428,832	1,406,635	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,529,720	1,010,477	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	215,262	184,459	15
Other Accounts Receivable (143)	4,831	8,361	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	183,053	156,316	18
Materials and Supplies (151-163)	68,286	62,728	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	27,699	27,699	21
Accrued Utility Revenues (173)	265,429	231,798	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,294,280	1,681,838	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	124,453	268,639	25
Total Deferred Debits	124,453	268,639	
Total Assets and Other Debits	17,513,401	17,061,521	

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)	1,184,277	1,184,277	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	13,438,084	11,961,001	28
Total Proprietary Capital	14,622,361	13,145,278	
LONG-TERM DEBT			
Bonds (221-222)	1,612,632	1,713,097	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,612,632	1,713,097	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	84,804	54,957	33
Payables to Municipality (233)	46,455	953,974	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	244,513	224,966	36
Interest Accrued (237)	7,983	8,480	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)		0	40
Miscellaneous Current and Accrued Liabilities (242)		0	41
Total Current and Accrued Liabilities	383,755	1,242,377	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	894,653	960,769	44
Total Deferred Credits	894,653	960,769	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	17,513,401	17,061,521	

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	18,437,783	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)	12,723,261	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,593,043	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)	138,486				9
Total Utility Plant	18,454,790	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 (111.1)	3,502,033	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,286,921	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	4,788,954	0	0	0	
Net Utility Plant	13,665,836	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	3,528,263				3,528,263	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	301,495				301,495	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	25,499				25,499	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	19,222				19,222	9
Salvage	2,913				2,913	10
Other credits (specify):						11
Write-off of Undepreciated Plant	483,078				483,078	12
					0	13
					0	14
					0	15
Total credits	832,207	0	0	0	832,207	16
Debits during year						17
Book cost of plant retired	854,822				854,822	18
Cost of removal	3,615				3,615	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	858,437	0	0	0	858,437	25
Balance end of year (111.1)	3,502,033	0	0	0	3,502,033	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	1,205,111				1,205,111	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	81,810				81,810	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	81,810	0	0	0	81,810	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	1,286,921	0	0	0	1,286,921	26

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
TREE PLANTING COSTS	2,916			2,916	3
Total Nonutility Property (121)	2,916	0	0	2,916	
Less accum. prov. depr. & amort. (122)	0			0	4
 Net Nonutility Property	 2,916	 0	 0	 2,916	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	105	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	105	
Deductions:		
Accounts written off during the year: Utility Customers	105	5
Accounts written off during the year: Others		6
Total accounts written off	105	
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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	68,286	62,728	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	68,286	62,728	

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</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	1,184,277	1
Changes during year (explain):		2
Balance end of year	<u><u>1,184,277</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
SYSTEM REVENUE BONDS (SDWLF)	02/14/2001	05/01/2020	2.97%	1,612,632	1
Total Bonds (Account 221):				1,612,632	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 1,612,632

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	224,966	1
Accruals:		
Charged water department expense	270,828	2
Charged electric department expense		3
Charged sewer department expense	7,709	4
Other (explain):		
NONE		5
Total Accruals and other credits	278,537	
Taxes paid during year:		
County, state and local taxes	224,966	6
Social Security taxes	31,620	7
PSC Remainder Assessment	2,404	8
Other (explain):		
NONE		9
Total payments and other debits	258,990	
Balance end of year	244,513	

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)					
SYSTEM REVENUE BONDS (SDWLF) 2/14/01	8,480	48,890	49,387	7,983	1
Subtotal	8,480	48,890	49,387	7,983	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,480	48,890	49,387	7,983	

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):		
LONG-TERM ADVANCE TO CITY	750,000	2
Total (Acct. 124):	750,000	
Sinking Funds (125):		
BOND REDEMPTION FUND	90,162	3
Total (Acct. 125):	90,162	
Depreciation Fund (126):		
DEPRECIATION FUND	585,754	4
Total (Acct. 126):	585,754	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	215,262	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	215,262	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS BILLINGS FOR REPAIRS AND SERVICES TO OTHERS	4,831	15
Total (Acct. 143):	4,831	

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)	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND - 2007 TAX ROLL ITEMS	86,166	16
DUE FROM GENERAL FUND - 2007 OPERATING EXPENSES	42	17
DUE FROM STORM WATER UTILITY - 2007 WAGES/FRINGES	13,818	18
DUE FROM SEWER UTILITY - 2007 METER COSTS	83,027	19
Total (Acct. 145):	183,053	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
EAST TOWER PAINTING COSTS (PSC AUTHORITY 3/25/02)	0	25
WEST TOWER PAINTING COSTS (PSC AUTHORIZED 3/26/03)	45,569	26
SOUTH HILL TANK PAINTING COSTS (PSC AUTHORIZED 4/7/04)	78,884	27
Total (Acct. 186):	124,453	
Payables to Municipality (233):		
DUE TO GENERAL FUND - 2007 INSURANCE PREMIUMS	37,315	28
DUE TO GENERAL FUND - SUPERIOR STREET PROJECT	9,140	29
Total (Acct. 233):	46,455	
Other Deferred Credits (253):		
Regulatory Liability	769,888	30
EMPLOYEE VESTED SICK LEAVE	94,543	31
EMPLOYEE VACATION LIABILITY	17,805	32
RETIREE HEALTH INSURANCE LIABILITY	12,417	33
Total (Acct. 253):	894,653	

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)	12,313,123	0	0	0	12,313,123	1
Materials and Supplies	65,507	0	0	0	65,507	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,515,148	0	0	0	3,515,148	4
Customer Advances for Construction					0	5
Regulatory Liability	793,947	0	0	0	793,947	6
					0	7
Average Net Rate Base	8,069,535	0	0	0	8,069,535	
Net Operating Income	693,033	0	0	0	693,033	8
Net Operating Income as a percent of Average Net Rate Base	8.59%	N/A	N/A	N/A	8.59%	

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	818,006	0	0	0	818,006	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	48,118	0	0	0	48,118	3
Other (specify):					0	4
Balance End of Year	769,888	0	0	0	769,888	

FINANCIAL SECTION FOOTNOTES

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Authorization for amortization of tank painting is as follows:

East Water Tank Painting Costs - PSC authorization 3/25/02

West Water Tank Painting Costs - PSC authorization 3/26/03

South Water Tank Painting Costs - PSC authorization 4/7/04

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The utility charged the sewer utility with meter related costs totaling \$83,027 in 2007. This amount is reflected in account # 145.

The water utility provided services to the storm water utility in 2007.

This amount totaled \$13,818 and is reflected in account # 145.

Delinquent utility billing totaling \$86,166 were placed on the tax roll and are receivable from the general fund as recorded in account # 145.

The City's general fund billed the water utility for property, liability and workers compensation insurance. The amount totaled \$37,315 and is recorded in account # 145.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,260,819	2,057,830	1
Total Sales of Water	2,260,819	2,057,830	
Other Operating Revenues			
Forfeited Discounts (470)	19,753	16,825	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	30,234	32,074	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	25,238	26,633	6
Total Other Operating Revenues	75,225	75,532	
Total Operating Revenues	2,336,044	2,133,362	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	8,798	13,394	7
Pumping Expenses (620-633)	175,445	162,788	8
Water Treatment Expenses (640-652)	117,077	141,699	9
Transmission and Distribution Expenses (660-678)	486,788	609,582	10
Customer Accounts Expenses (901-905)	55,319	53,418	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	227,261	244,052	13
Total Operation and Maintenance Expenses	1,070,688	1,224,933	
Other Operating Expenses			
Depreciation Expense (403)	301,495	292,137	14
Amortization Expense (404-407)		0	15
Taxes (408)	270,828	251,981	16
Total Other Operating Expenses	572,323	544,118	
Total Operating Expenses	1,643,011	1,769,051	
NET OPERATING INCOME	693,033	364,311	

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	4,168	233,855	667,144	4
Commercial	1,144	160,374	335,385	5
Industrial	146	762,994	694,431	6
Total Metered Sales to General Customers (461)	5,458	1,157,223	1,696,960	
Private Fire Protection Service (462)	83		39,848	7
Public Fire Protection Service (463)	1		416,194	8
Other Sales to Public Authorities (464)	58	77,688	107,817	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 5,600	 1,234,911	 2,260,819	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	416,194	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)	416,194	
Forfeited Discounts (470):		
Customer late payment charges	19,753	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	19,753	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER RENTAL FOR COMMUNICATIONS	30,234	8
Total Rents from Water Property (472)	30,234	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	24,813	10
Other (specify): MISCELLANEOUS	425	11
Total Other Water Revenues (474)	25,238	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	103		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	8,798	13,291	13
Total Source of Supply Expenses	8,798	13,394	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	124,246	119,851	17
Pumping Labor and Expenses (624)	49,381	37,792	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	0		20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	1,818	5,145	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	0		25
Total Pumping Expenses	175,445	162,788	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	94,646	95,033	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	12,201	34,748	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	10,230	11,918	33
Total Water Treatment Expenses	117,077	141,699	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	32,372	36,028	34
Storage Facilities Expenses (661)	2,592	3,833	35
Transmission and Distribution Lines Expenses (662)	124,367	162,854	36
Meter Expenses (663)		0	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	28,041	40,639	39
Rents (666)	12,000	12,000	40
Maintenance Supervision and Engineering (670)	32,372	36,028	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	169,081	175,485	43
Maintenance of Transmission and Distribution Mains (673)	45,844	92,088	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	10,655	13,989	46
Maintenance of Meters (676)	12,521	14,506	47
Maintenance of Hydrants (677)	16,885	22,044	48
Maintenance of Miscellaneous Plant (678)	58	88	49
Total Transmission and Distribution Expenses	486,788	609,582	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	6,892	6,359	51
Customer Records and Collection Expenses (903)	48,322	46,424	52
Uncollectible Accounts (904)	105	635	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	55,319	53,418	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	9,897	11,246	56
Office Supplies and Expenses (921)	7,091	7,078	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	10,542	18,591	59
Property Insurance (924)	4,599	5,224	60
Injuries and Damages (925)	32,716	32,249	61
Employee Pensions and Benefits (926)	156,779	167,303	62
Regulatory Commission Expenses (928)	3,801	777	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	1,436	1,184	65
Rents (931)	400	400	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	227,261	244,052	
Total Operation and Maintenance Expenses	1,070,688	1,224,933	

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		244,513	224,967	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,709	7,812	2
Net property tax equivalent		236,804	217,155	
Social Security		31,620	33,226	3
PSC Remainder Assessment		2,404	1,600	4
Other (specify): NONE			0	5
Total tax expense		270,828	251,981	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.187280				3
County tax rate	mills		3.511740				4
Local tax rate	mills		7.939010				5
School tax rate	mills		8.147470				6
Voc. school tax rate	mills		1.737860				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.523360				10
Less: state credit	mills		1.443390				11
Net tax rate	mills		20.079970				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.939010				14
Combined School Tax Rate	mills		9.885330				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.824340				17
Total Tax Rate	mills		21.523360				18
Ratio of Local and School Tax to Total	dec.		0.828139				19
Total tax net of state credit	mills		20.079970				20
Net Local and School Tax Rate	mills		16.629012				21
Utility Plant, Jan. 1	\$	18,437,783	18,437,783				22
Materials & Supplies	\$	62,728	62,728				23
Subtotal	\$	18,500,511	18,500,511				24
Less: Plant Outside Limits	\$	26,683	26,683				25
Taxable Assets	\$	18,473,828	18,473,828				26
Assessment Ratio	dec.		0.906108				27
Assessed Value	\$	16,739,283	16,739,283				28
Net Local & School Rate	mills		16.629012				29
Tax Equiv. Computed for Current Year	\$	278,358	278,358				30
Tax Equivalent per 1994 PSC Report	\$	196,054					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	244,513					32 33
Tax equiv. for current year (see note 6)	\$	244,513					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	122,279		4
Structures and Improvements (311)	88,329	28,995	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	390,862		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	23,490		11
Total Source of Supply Plant	624,960	28,995	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	810,375	120,418	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	224,439		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	391,144	324,208	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,425,958	444,626	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	846,033	6,360	22
Water Treatment Equipment (332)	1,265,600	415,387	23
Total Water Treatment Plant	2,111,633	421,747	

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)			122,279	4
Structures and Improvements (311)			117,324	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			390,862	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			23,490	11
Total Source of Supply Plant	0	0	653,955	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			930,793	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			224,439	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,724		709,628	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	5,724	0	1,864,860	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			852,393	22
Water Treatment Equipment (332)	778,344		902,643	23
Total Water Treatment Plant	778,344	0	1,755,036	

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	13,291		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	500,286	531,137	26
Transmission and Distribution Mains (343)	3,256,828	154,316	27
Fire Mains (344)	0		28
Services (345)	1,165,717	48,158	29
Meters (346)	1,019,382	9,423	30
Hydrants (348)	977,601	26,214	31
Other Transmission and Distribution Plant (349)	11,247		32
Total Transmission and Distribution Plant	6,944,352	769,248	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	12,316		35
Computer Equipment (391.1)	83,750	9,250	36
Transportation Equipment (392)	292,907		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	55,664	1,231	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	114,436		41
Communication Equipment (397)	6,219		42
SCADA Equipment (397.1)	230,791		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	796,083	10,481	
Total utility plant in service directly assignable	11,902,986	1,675,097	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,902,986	1,675,097	

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)			13,291 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,031,423 26
Transmission and Distribution Mains (343)	21,791		3,389,353 27
Fire Mains (344)			0 28
Services (345)	14,466		1,199,409 29
Meters (346)	8,210		1,020,595 30
Hydrants (348)	3,013		1,000,802 31
Other Transmission and Distribution Plant (349)			11,247 32
Total Transmission and Distribution Plant	47,480	0	7,666,120
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			12,316 35
Computer Equipment (391.1)	20,580		72,420 36
Transportation Equipment (392)			292,907 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	2,694		54,201 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			114,436 41
Communication Equipment (397)			6,219 42
SCADA Equipment (397.1)			230,791 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	23,274	0	783,290
Total utility plant in service directly assignable	854,822	0	12,723,261
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	854,822	0	12,723,261

**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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	475,514	642,452	26
Transmission and Distribution Mains (343)	2,941,409	244,986	27
Fire Mains (344)	0		28
Services (345)	1,045,274	8,783	29
Meters (346)	0		30
Hydrants (348)	210,923	23,702	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,673,120	919,923	
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	4,673,120	919,923	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,673,120	919,923	

**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)			1,117,966 26
Transmission and Distribution Mains (343)			3,186,395 27
Fire Mains (344)			0 28
Services (345)			1,054,057 29
Meters (346)			0 30
Hydrants (348)			234,625 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	5,593,043
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	5,593,043
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	5,593,043

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	19,584	2.70%	2,776	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	165,535	2.94%	11,493	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	13,154	4.55%	1,068	7
Total Source of Supply Plant	198,273		15,337	
PUMPING PLANT				
Structures and Improvements (321)	102,967	2.43%	21,155	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	85,226	4.42%	9,920	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	216,516	4.42%	24,327	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	404,709		55,402	
WATER TREATMENT PLANT				
Structures and Improvements (331)	257,555	3.33%	28,279	16
Water Treatment Equipment (332)	444,316	4.00%	43,365	17
Total Water Treatment Plant	701,871		71,644	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	357,859	1.86%	14,245	19
Transmission and Distribution Mains (343)	559,088	0.93%	30,905	20
Fire Mains (344)	0			21
Services (345)	354,090	3.33%	39,379	22
Meters (346)	171,508	5.00%	50,999	23
Hydrants (348)	214,797	1.59%	15,728	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					22,360	1
312					0	2
313					0	3
314					177,028	4
315					0	5
316					0	6
317					14,222	7
	0	0	0	0	213,610	
321					124,122	8
322					0	9
323					95,146	10
324					0	11
325	5,724				235,119	12
326					0	13
327					0	14
328					0	15
	5,724	0	0	0	454,387	
331					285,834	16
332	778,344		662	483,078	193,077	17
	778,344	0	662	483,078	478,911	
341					0	18
342					372,104	19
343	21,791	949			567,253	20
344					0	21
345	14,466	2,461			376,542	22
346	8,210		2,251		216,548	23
348	3,013	205			227,307	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	3,867	5.00%	562	25
Total Transmission and Distribution Plant	1,661,209		151,818	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	6,756	5.88%	724	27
Computer Equipment (391.1)	83,749	25.00%	1,433	28
Transportation Equipment (392)	172,324	12.50%	19,222	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	55,664	5.88%	1,231	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	91,071	10.00%	7,861	33
Communication Equipment (397)	4,849	9.09%	565	34
SCADA Equipment (397.1)	147,788	9.09%	20,979	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	562,201		52,015	
Total accum. prov. directly assignable	3,528,263		346,216	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	3,528,263		346,216	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					4,429 25
	47,480	3,615	2,251	0	1,764,183
390					0 26
391					7,480 27
391.1	20,580				64,602 28
392					191,546 29
393					0 30
394	2,694				54,201 31
395					0 32
396					98,932 33
397					5,414 34
397.1					168,767 35
398					0 36
399					0 37
	23,274	0	0	0	590,942
	854,822	3,615	2,913	483,078	3,502,033
					0 38
	854,822	3,615	2,913	483,078	3,502,033

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	271,233	1.86%	14,820
Transmission and Distribution Mains (343)	495,620	0.93%	28,494
Fire Mains (344)	0		21
Services (345)	394,239	3.33%	34,954
Meters (346)	0		23
Hydrants (348)	44,019	1.59%	3,542

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					286,053 19
343					524,114 20
344					0 21
345					429,193 22
346					0 23
348					47,561 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	1,205,111		81,810
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	1,205,111		81,810
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	1,205,111		81,810

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	1,286,921
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	1,286,921
					0 38
	0	0	0	0	1,286,921

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			101,622	101,622	1
February			91,613	91,613	2
March			96,170	96,170	3
April			99,518	99,518	4
May			118,371	118,371	5
June			134,487	134,487	6
July			149,492	149,492	7
August			137,437	137,437	8
September			114,904	114,904	9
October			111,626	111,626	10
November			97,515	97,515	11
December			96,769	96,769	12
Total annual pumpage	0	0	1,349,524	1,349,524	
Less: Water sold				1,234,911	13
Volume pumped but not sold				114,613	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				15,108	16
Volume related to equipment/system malfunction				1,684	17
Non-utility volume NOT included in water sales				57	18
Total volume not sold but accounted for				16,849	19
Volume pumped but unaccounted for				97,764	20
Percent of water lost				7%	21
If more than 15%, indicate causes:					22
If more than 15%, 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.)				6,896	24
Date of maximum: 7/30/2007					25
Cause of maximum:					26
Unidirectional flushing, watering.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,289	27
Date of minimum: 11/22/2007					28
Total KWH used for pumping for the year				1,762,948	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery: N/A					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)	
WEST WELL FIELD	1	53	36	308,950	Yes	1
EAST WELL FIELD	1	40	24	72,490	Yes	2
WEST WELL FIELD	2	60	36	440,250	Yes	3
EAST WELL FIELD	2	48	24	129,870	Yes	4
EAST WELL FIELD	3	54	24	134,440	Yes	5
WEST WELL FIELD	3	60	20	419,360	Yes	6
EAST WELL FIELD	4	63	24	315,640	Yes	7
EAST WELL FIELD	5	90	24	944,460	Yes	8
EAST WELL FIELD	6	58	16	931,850	Yes	9

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	BOOSTER # 1SE	BOOSTER # 2SE	BOOSTER # 3SE	1
Location	SUMMIT AVENUE	SUMMIT AVENUE	SUMMIT AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	SYNCROFLO	SYNCROFLO	SYNCROFLO	5
Year Installed	2007	2007	2007	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	500	500	8
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	BALDOR	9 10
Year Installed	2007	2007	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER # 4SE	BOOSTER #1E	BOOSTER #2E	14
Location	SUMMIT AVENUE	NITRATE PLANT	NITRATE PLANT	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	SYNCROFLO	AURORA	AURORA	18
Year Installed	2007	1998	1998	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	500	1,000	1,000	21
Pump Motor or Standby Engine Mfr	BALDOR	US ELECTRIC	US ELECTRIC	22 23
Year Installed	2007	1998	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	75	75	26

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	PUMP #1E	PUMP #1W	PUMP #2E	1
Location	EAST EDDY	WEST EDDY	EAST EDDY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1962	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	1,000	1,100	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	EMERSON	US ELECTRIC	9 10
Year Installed	1962	2005	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	150	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #2W	PUMP #3E	PUMP #3W	14
Location	WEST EDDY	EAST EDDY	WEST EDDY	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	AMERICAN TURBINE UR	STAGE-GOULDS 12CMC	18
Year Installed	2005	1998	2004	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	800	1,000	900	21
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC	US ELECTRIC	22 23
Year Installed	2005	1998	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	100	26

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	PUMP #4E	PUMP #5E	PUMP #6E	1
Location	EAST EDDY	EAST EDDY	EAST EDDY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS-MORSE	LAYNE-BOWLER	FAIRBANKS-MORSE	5
Year Installed	1995	1997	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,250	1,000	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC	US ELECTRIC	10
Year Installed	1972	1997	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST HILL	SOUTH EAST	SOUTH SIDE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1976	2007	1962	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	138	124	152	6
Total capacity in gallons (actual)	1,000,000	500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.8800			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			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	WEST HILL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1962		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	151		6
Total capacity in gallons (actual)	750,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	9,413	0	0	0	9,413	1
M	D	4.000	6,282	0	0	0	6,282	2
M	D	6.000	210,919	20	1,684	0	209,255	3
P	D	6.000	0	1,364			1,364	4
M	D	8.000	72,698	1,500	10	0	74,188	5
P	D	8.000	178	0	0	0	178	6
M	D	10.000	4,455	0	0	0	4,455	7
M	D	12.000	122,006	100	0	0	122,106	8
M	D	16.000	45,665	3,650	0	0	49,315	9
M	D	20.000	6,086	0	0	0	6,086	10
Total Within Municipality			477,702	6,634	1,694	0	482,642	
M	D	6.000	70	0	0	0	70	11
M	D	8.000	700	0	0	0	700	12
M	D	12.000	760	0	0	0	760	13
Total Outside of Municipality			1,530	0	0	0	1,530	
Total Utility			479,232	6,634	1,694	0	484,172	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	335	0	2	0	333		1
M	0.750	1,000	0	17	0	983		2
M	1.000	2,953	41	8	0	2,986	161	3
M	1.250	5	0	0	0	5		4
M	1.500	136	0	2	0	134	1	5
P	2.000	1	0	0	0	1	1	6
M	2.000	267	0	2	0	265	48	7
M	4.000	18	0	1	0	17		8
P	6.000	4	1	0	0	5	4	9
M	6.000	61	0	0	0	61	17	10
M	8.000	102	0	0	0	102	44	11
M	10.000	3	0	0	0	3		12
M	12.000	6	1	0	0	7	2	13
Total Utility		4,891	43	32	0	4,902	278	

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	2,033	0	30	0	2,003	98	1
0.750	3,143	24	16	(2)	3,149	67	2
1.000	275	4	32	0	247	10	3
1.500	114	0	3	0	111	23	4
2.000	87	5	4	0	88	20	5
3.000	32	0	0	0	32	10	6
4.000	20	0	0	0	20	9	7
6.000	7	0	1	0	6	2	8
8.000	2	0	0	0	2	1	9
Total:	5,713	33	86	(2)	5,658	240	

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	1,862	83	2	1	0	55	2,003	1
0.750	2,273	767	31	9	0	69	3,149	2
1.000	49	133	25	7	0	33	247	3
1.500	0	57	15	6	0	33	111	4
2.000	0	37	16	13	0	22	88	5
3.000	0	10	8	1	0	13	32	6
4.000	0	3	8	2	0	7	20	7
6.000	0	0	2	0	0	4	6	8
8.000	0	1	0	1	0	0	2	9
Total:	4,184	1,091	107	40	0	236	5,658	

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	4				4	1
Within Municipality	785	13	2		796	2
Total Fire Hydrants	789	13	2	0	800	
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:	127
Number of distribution system valves end of year:	1,212
Number of distribution valves operated during year:	206

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The utility charges the sewer utility a meter use charge which includes a rate of return factor. This amount totaled \$24,813 in 2007.

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 15%, but not less \$10,000, please explain.

Account 662 was less because wages totaling \$63,405 were capitalized in 2007 and there were two less employees for the 4th quarter.
Account 665 decreased because the storm water charge was not assessed during 2007 and there were 200 less diggers hotline calls in 2007.
Maintenance of mains (a/c # 673) decreased because less maintenance work was completed by the utility in 2007.
Account 624 increased because of Hyrip expenditures totaling \$14,530 in 2007.

Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The municipality has authorized a lower tax equivalent. On May 19, 1998 a resolution was passed by the City Council that eliminated the tax equivalent on the nitrate removal plant. This issue was considered by the PSC and incorporated in the 1998 rate case which was authorized and put into effect on June 1, 1998.

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 \$100,000, please explain. If applicable, provide construction authorization.

The utility installed a new water tower, booster station, related structure for the booster station during 2007.
The utility also upgraded the nitrate plant in 2007 at cost of \$415,387.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

A portion of the nitrate plant installed in 1998 was retired and replaced in 2007.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.

The utility received a grant to fund a portion of a water tower installed. The amount considered contributed totaled \$642,452.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

The utility replaced a part of the nitrate plant during 2007. The nitrate plant was originally capitalized in 1998. The amount retired was not fully depreciated. Therefore, the amount not depreciated was adjusted in this schedule.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-21)

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

A developer paid for 1,490 feet of main installed during 2007. Superior and Spruce streets were special assessed to the customer. The remaining main was paid for by the utility.

Water Services (Page W-22)

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

Developers paid for 5 services. Customers paid for 5 services. The utility paid for the remaining services installed.

Meters (Page W-23)

Explain all reported adjustments.

The beginning meter count was adjusted by two meters.

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

The utility has a system in place to replace meters as required.

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.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

Meters were not tested according to utility records.
