



3013 (02-02-05)

ANNUAL REPORT

OF

Name: EAU CLAIRE MUNICIPAL WATER UTILITY

Principal Office: 203 SOUTH FARWELL STREET
P.O. BOX 5089
EAU CLAIRE, WI 54702-5089

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: EAU CLAIRE MUNICIPAL WATER UTILITY

Utility Address: 203 SOUTH FARWELL STREET

P.O. BOX 5089

EAU CLAIRE, WI 54702-5089

When was utility organized? 2/19/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS R HOFF

Title: FINANCIAL SERVICES MANAGER

Office Address:

203 SOUTH FARWELL STREET

P.O. BOX 5148

EAU CLAIRE, WI 54702-5148

Telephone: (715) 839 - 4954

Fax Number: (715) 839 - 3878

E-mail Address: Tom.Hoff@ci.eau-claire.wi.us

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

Name: MIKE HUGGINS

Title: CITY MANAGER

Office Address:

P.O. BOX 5148

EAU CLAIRE, WI 54702-5148

Telephone: (715) 839 - 6044

Fax Number:

E-mail Address:

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

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

Name: VIRCHOW KRAUSE & CO LLP

Title:

Office Address: VIRCHOW KRAUSE & CO LLP

P.O. BOX 1148

EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717

Fax Number:

E-mail Address:

Date of most recent audit report: 3/10/2007

Period covered by most recent audit: 2007

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR BRIAN G AMUNDSON
Title: DIRECTOR OF PUBLIC WORKS

Office Address:
203 SOUTH FARWELL STREET
P.O. BOX 5148
EAU CLAIRE, WI 54702-5148

Telephone: (715) 839 - 4934

Fax Number:

E-mail Address:

Name: MS REBECCA K NOLAND
Title: FINANCE DIRECTOR

Office Address:
203 SOUTH FARWELL STREET
P.O. BOX 5148
EAU CLAIRE, WI 54702-5148

Telephone: (715) 839 - 6044

Fax Number:

E-mail Address:

Name of utility commission/committee: MIKE HUGGINS, CITY MANAGER

Names of members of utility commission/committee:
MR MIKE HUGGINS, CITY MANAGER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

IDENTIFICATION AND OWNERSHIP

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	8,050,134	7,557,658	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,477,125	3,176,470	2
Depreciation Expense (403)	1,073,514	1,067,416	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,205,347	1,159,768	5
Total Operating Expenses	5,755,986	5,403,654	
Net Operating Income	2,294,148	2,154,004	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,294,148	2,154,004	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(6,860)	(5,092)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	359,376	246,265	10
Miscellaneous Nonoperating Income (421)	492,432	542,390	11
Total Other Income	844,948	783,563	
Total Income	3,139,096	2,937,567	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(141,996)	(141,996)	12
Other Income Deductions (426)	361,847	351,628	13
Total Miscellaneous Income Deductions	219,851	209,632	
Income Before Interest Charges	2,919,245	2,727,935	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	436,317	406,112	14
Amortization of Debt Discount and Expense (428)	17,646	15,768	15
Amortization of Premium on Debt--Cr. (429)	3,275	2,665	16
Interest on Debt to Municipality (430)	294,649	315,876	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	7,693	33,000	19
Total Interest Charges	737,644	702,091	
Net Income	2,181,601	2,025,844	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	40,178,536	38,152,692	20
Balance Transferred from Income (433)	2,181,601	2,025,844	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	42,360,137	40,178,536	

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	8,050,134		8,050,134	1
Total (Acct. 400):	8,050,134	0	8,050,134	
Operation and Maintenance Expense (401-402):				
Derived	3,477,125		3,477,125	2
Total (Acct. 401-402):	3,477,125	0	3,477,125	
Depreciation Expense (403):				
Derived	1,073,514		1,073,514	3
Total (Acct. 403):	1,073,514	0	1,073,514	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,205,347		1,205,347	5
Total (Acct. 408):	1,205,347	0	1,205,347	
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:	2,294,148	0	2,294,148	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(6,860)		(6,860)	8
Total (Acct. 415-416):	(6,860)	0	(6,860)	
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	359,376	0	359,376 11
Total (Acct. 419):	359,376	0	359,376
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	492,432	492,432 12
NONE	0	0	0 13
Total (Acct. 421):	0	492,432	492,432
TOTAL OTHER INCOME:	352,516	492,432	844,948
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(141,996)	[REDACTED]	(141,996) 14
NONE	0	0	0 15
Total (Acct. 425):	(141,996)	0	(141,996)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	361,847	361,847 16
NONE	0	0	0 17
Total (Acct. 426):	0	361,847	361,847
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(141,996)	361,847	219,851
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	436,317	[REDACTED]	436,317 18
Total (Acct. 427):	436,317	0	436,317
Amortization of Debt Discount and Expense (428):			
2001-2004 REVENUE BONDS (F-13)	17,646	[REDACTED]	17,646 19
Total (Acct. 428):	17,646	0	17,646
Amortization of Premium on Debt--Cr. (429):			
2004 REVENUE BONDS	3,275	[REDACTED]	3,275 20
Total (Acct. 429):	3,275	0	3,275
Interest on Debt to Municipality (430):			
Derived	294,649	[REDACTED]	294,649 21
Total (Acct. 430):	294,649	0	294,649

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):			
REVENUE BONDS-CONTRA ACCCOUNT	7,693		7,693 23
Total (Acct. 432):	7,693	0	7,693
TOTAL INTEREST CHARGES:	737,644	0	737,644
NET INCOME:	2,051,016	130,585	2,181,601
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	21,776,662	18,401,874	40,178,536 24
Total (Acct. 216):	21,776,662	18,401,874	40,178,536
Balance Transferred from Income (433):			
Derived	2,051,016	130,585	2,181,601 25
Total (Acct. 433):	2,051,016	130,585	2,181,601
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	23,827,678	18,532,459	42,360,137

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	12,493				12,493	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,615				1,615	3
Materials	17,738				17,738	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	19,353	0	0	0	19,353	
Net income (or loss)	(6,860)	0	0	0	(6,860)	

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	8,050,134	0	0	0	8,050,134	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	1,251				1,251	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	8,048,883	0	0	0	8,048,883	

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	1,353,996		1,353,996	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,615		1,615	6
Other nonutility expenses			0	7
Water utility plant accounts	117,594		117,594	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	1,473,205	0	1,473,205	

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	29	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)	72,694,314	69,717,046	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	19,501,981	18,177,751	2
Net Utility Plant	53,192,333	51,539,295	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	53,192,333	51,539,295	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	773,329	849,118	8
Special Funds (125-128)	1,917,957	1,667,720	9
Total Other Property and Investments	2,691,286	2,516,838	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,097,510	2,957,668	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	361,369		12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,385,354	1,338,586	15
Other Accounts Receivable (143)	67,960	507,291	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	439,467	373,396	18
Materials and Supplies (151-163)	142,450	140,902	19
Prepayments (165)	8,190	6,868	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	7,502,300	5,324,711	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	142,205	128,851	24
Other Deferred Debits (182-186)	240,000	270,000	25
Total Deferred Debits	382,205	398,851	
Total Assets and Other Debits	63,768,124	59,779,695	

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)	5,052,959	4,041,399	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	42,360,137	40,178,536	28
Total Proprietary Capital	47,413,096	44,219,935	
LONG-TERM DEBT			
Bonds (221-222)	9,780,000	8,455,000	29
Advances from Municipality (223)	3,696,526	4,007,677	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	13,476,526	12,462,677	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	225,024	362,055	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	(20)	20	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	146,438	96,625	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	200,368	196,482	41
Total Current and Accrued Liabilities	571,810	655,182	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	34,747	27,960	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	2,271,945	2,413,941	44
Total Deferred Credits	2,306,692	2,441,901	
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	63,768,124	59,779,695	

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	69,717,046	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)	49,128,770	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	22,414,268	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)	1,151,276				9
Total Utility Plant	72,694,314	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)	15,103,539	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,398,442	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	19,501,981	0	0	0	
Net Utility Plant	53,192,333	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)	14,131,698				14,131,698	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,073,514				1,073,514	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	103,888				103,888	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	20,129				20,129	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	1,197,531	0	0	0	1,197,531	16
Debits during year						17
Book cost of plant retired	186,827				186,827	18
Cost of removal	0				0	19
Other debits (specify):						20
ADJUST DEFERRED COST REMOV	30,000				30,000	
COST OF REMOVAL DIRECT EXPE	8,862				8,862	
					0	23
					0	24
Total debits	225,689	0	0	0	225,689	25
Balance end of year (111.1)	15,103,540	0	0	0	15,103,540	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)	4,046,053				4,046,053	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	361,847				361,847	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	361,847	0	0	0	361,847	16
Debits during year						17
Book cost of plant retired	9,460				9,460	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	9,460	0	0	0	9,460	25
Balance end of year (111.1)	4,398,440	0	0	0	4,398,440	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
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 (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	142,450	140,902
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	<u>142,450</u>	<u>140,902</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)				
2001-2004 REVENUE BONDS-DEFERRED AMT ON REFUNDING	9,146	428	52,592	1
2001-2004 REVENUE BONDS-UNAMORTIZED LOSS ON REFUNDING	8,500	428	89,613	2
Total			142,205	
Unamortized premium on debt (251)				
2004 REVENUE BONDS	3,275	429	34,747	3
Total			34,747	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	4,041,399	1
Changes during year (explain):		
TIF CONTRIBUTION PROPRIETARY	1,011,560	2
Balance end of year	<u>5,052,959</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)	
1996 REVENUE	09/01/1996	10/01/2010	5.29%	330,000	1
1997 REVENUE	08/01/1997	10/01/2010	5.27%	2,220,000	2
2001 REFUNDING REVENUE	08/15/2001	10/01/2016	4.57%	3,700,000	3
2003 REFUNDING REVENUE	09/15/2003	10/01/2014	3.85%	1,530,000	4
2007 REFUNDING REVENUE	05/01/2007	10/01/2023	4.24%	2,000,000	5
Total Bonds (Account 221):				9,780,000	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 9,780,000

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)					
ADVANCE FOR CONSTRUCTION	03/01/1983	01/25/2017	7.25%	0	1
ADVANCE FOR CONSTRUCTION	01/01/1989	01/25/2019	7.50%	1,548,515	2
ADVANCE FOR 1987 STATE TRUST FUND	01/01/1988	03/15/2006	7.25%	2,148,011	3
Total for Account 223				3,696,526	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,205,347	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
None		5
Total Accruals and other credits	<u>1,205,347</u>	
Taxes paid during year:		
County, state and local taxes	1,094,337	6
Social Security taxes	103,580	7
PSC Remainder Assessment	7,430	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,205,347</u>	
Balance end of year	<u><u>0</u></u>	

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)					
2007 REVENUE	0	56,792	0	56,792	1
1996 REVENUE	5,757	21,730	23,030	4,457	2
1997 REVENUE	31,728	124,443	126,913	29,258	3
2001 REVENUE	43,440	171,963	173,762	41,641	4
2003 REVENUE	15,700	61,389	62,799	14,290	5
Subtotal	96,625	436,317	386,504	146,438	
Advances from Municipality (223)					
1987 ADVANCE	0	171,845	171,845	0	6
1989 ADVANCE	0	122,804	122,804	0	7
NONE	0			0	8
Subtotal	0	294,649	294,649	0	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	96,625	730,966	681,153	146,438	

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):		
NON-CURRENT & DEFERRED SPL ASSMTS	773,329	2
Total (Acct. 124):	773,329	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
CASH RESERVE	50,000	4
Total (Acct. 126):	50,000	
Other Special Funds (128):		
CASH RESERVE REVENUE BONDS OPER & MAIN P & I	1,867,957	5
Total (Acct. 128):	1,867,957	
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	1,385,354	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,385,354	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
DUE FROM STATE	67,960	15
Total (Acct. 143):	67,960	

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):		
CURRENT SPL ASSESSMT TAX ROLL	439,467	16
Total (Acct. 145):	439,467	
Prepayments (165):		
PSC REMAINDER ASSESSMT	8,190	17
Total (Acct. 165):	8,190	
Extraordinary Property Losses (182):		
DEFERRED COST OF REMOVAL - HYDRANTS	240,000	18
Total (Acct. 182):	240,000	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	2,271,945	24
NONE		25
Total (Acct. 253):	2,271,945	

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)	47,647,544	0	0	0	47,647,544	1
Materials and Supplies	141,676	0	0	0	141,676	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	14,617,619	0	0	0	14,617,619	4
Customer Advances for Construction					0	5
Regulatory Liability	2,342,943	0	0	0	2,342,943	6
NONE					0	7
Average Net Rate Base	30,828,658	0	0	0	30,828,658	
Net Operating Income	2,294,148	0	0	0	2,294,148	8
Net Operating Income as a percent of						
Average Net Rate Base	7.44%	N/A	N/A	N/A	7.44%	

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	2,413,941	0	0	0	2,413,941	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	141,996	0	0	0	141,996	3
Other (specify):						
NONE					0	4
Balance End of Year	2,271,945	0	0	0	2,271,945	

FINANCIAL SECTION FOOTNOTES

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

(182) Deferred cost of removal - Hydrant deficiency balance expensed over a 10 year period beginning 2006.

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.

(143) Other Receivables - Due from State portion of shared expense for incomplete construction contracts.

(145) Receivables from Municipality - Current due includes delinquent utility bills for the water balances transferred to 2007 Real Estate Tax \$349,908 and current balance due 2007 for special assessments - \$89,559. Tax settlement is due February 2008.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	7,746,690	7,294,549	1
Total Sales of Water	7,746,690	7,294,549	
Other Operating Revenues			
Forfeited Discounts (470)	76,228	71,176	2
Miscellaneous Service Revenues (471)	67,484	38,267	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	159,732	153,666	6
Total Other Operating Revenues	303,444	263,109	
Total Operating Revenues	8,050,134	7,557,658	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	61,451	103,844	7
Pumping Expenses (620-633)	869,985	828,812	8
Water Treatment Expenses (640-652)	561,017	487,778	9
Transmission and Distribution Expenses (660-678)	848,392	777,590	10
Customer Accounts Expenses (901-905)	323,803	268,889	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	812,477	709,557	13
Total Operation and Maintenance Expenses	3,477,125	3,176,470	
Other Operating Expenses			
Depreciation Expense (403)	1,073,514	1,067,416	14
Amortization Expense (404-407)		0	15
Taxes (408)	1,205,347	1,159,768	16
Total Other Operating Expenses	2,278,861	2,227,184	
Total Operating Expenses	5,755,986	5,403,654	
NET OPERATING INCOME	2,294,148	2,154,004	

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	4	1,960	1,072	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	1,960	1,072	
Metered Sales to General Customers (461)				
Residential	22,805	1,385,600	3,835,948	4
Commercial	2,547	713,622	1,379,860	5
Industrial	111	606,778	802,929	6
Total Metered Sales to General Customers (461)	25,463	2,706,000	6,018,737	
Private Fire Protection Service (462)	224		47,921	7
Public Fire Protection Service (463)	25,460		1,246,122	8
Other Sales to Public Authorities (464)	202	256,705	432,838	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 51,353	 2,964,665	 7,746,690	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,246,122	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)	1,246,122	
Forfeited Discounts (470):		
Customer late payment charges	76,228	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	76,228	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES, TRANSFER FEES, SERVICE CHARGES	67,484	7
Total Miscellaneous Service Revenues (471)	67,484	
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	101,958	10
Other (specify): AIRSTRIPPER REIMBURSEMENT	57,774	11
Total Other Water Revenues (474)	159,732	

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)	18,246	17,046	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	1,498	1,472	3
Miscellaneous Expenses (603)	2,734	2,298	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	17,504	17,720	6
Maintenance of Structures and Improvements (611)	19,499	62,588	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	1,970	2,720	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	61,451	103,844	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	16,429	16,303	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	396,604	374,975	17
Pumping Labor and Expenses (624)	146,790	148,725	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	58,132	55,029	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	17,027	18,362	22
Maintenance of Structures and Improvements (631)	106,548	103,610	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	128,455	111,808	25
Total Pumping Expenses	869,985	828,812	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	12,557	12,244	26
Chemicals (641)	246,897	178,284	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)	151,541	153,042	28
Miscellaneous Expenses (643)	40,538	40,064	29
Rents (644)	55,516	53,190	30
Maintenance Supervision and Engineering (650)	22,384	17,027	31
Maintenance of Structures and Improvements (651)	21,149	24,987	32
Maintenance of Water Treatment Equipment (652)	10,435	8,940	33
Total Water Treatment Expenses	561,017	487,778	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	34
Storage Facilities Expenses (661)	4,310	4,219	35
Transmission and Distribution Lines Expenses (662)	123,571	112,240	36
Meter Expenses (663)	52,406	63,532	37
Customer Installations Expenses (664)	185,094	104,960	38
Miscellaneous Expenses (665)	48,067	58,043	39
Rents (666)	11,890	11,914	40
Maintenance Supervision and Engineering (670)	23,034	76,777	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	84	0	43
Maintenance of Transmission and Distribution Mains (673)	112,647	128,315	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	44,388	85,020	46
Maintenance of Meters (676)	62,235	30,665	47
Maintenance of Hydrants (677)	180,666	101,905	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	848,392	777,590	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	124,056	72,573	51
Customer Records and Collection Expenses (903)	198,496	188,750	52
Uncollectible Accounts (904)	1,251	7,566	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	0	54
Total Customer Accounts Expenses	323,803	268,889	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	153,839	152,927	56
Office Supplies and Expenses (921)	14,827	7,867	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	3,646	3,840	59
Property Insurance (924)	34,462	32,809	60
Injuries and Damages (925)	40,600	40,600	61
Employee Pensions and Benefits (926)	565,103	468,055	62
Regulatory Commission Expenses (928)	0	3,459	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	0	0	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	0	0	67
Total Administrative and General Expenses	812,477	709,557	
Total Operation and Maintenance Expenses	3,477,125	3,176,470	

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		1,130,478	1,089,403	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		37,668	29,902	2
Net property tax equivalent		1,092,810	1,059,501	
Social Security		103,580	93,907	3
PSC Remainder Assessment		7,430	6,233	4
Other (specify): SPECIAL ASSESSMENTS-RESERVOIR		1,527	127	5
Total tax expense		<u>1,205,347</u>	<u>1,159,768</u>	

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	Eau Claire			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.164272	0.162794			3
County tax rate	mills		3.080251	3.338313			4
Local tax rate	mills		5.818685	5.766529			5
School tax rate	mills		8.869586	8.773879			6
Voc. school tax rate	mills		1.524333	1.510625			7
Other tax rate - Local	mills		1.042137	1.032765			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.499264	20.584905			10
Less: state credit	mills		1.547382	1.614939			11
Net tax rate	mills		18.951882	18.969966			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.818685	5.766529			14
Combined School Tax Rate	mills		10.393919	10.284504			15
Other Tax Rate - Local	mills		1.042137	1.032765			16
Total Local & School Tax	mills		17.254741	17.083798			17
Total Tax Rate	mills		20.499264	20.584905			18
Ratio of Local and School Tax to Total	dec.		0.841725	0.829919			19
Total tax net of state credit	mills		18.951882	18.969966			20
Net Local and School Tax Rate	mills		15.952271	15.743530			21
Utility Plant, Jan. 1	\$	69,717,046	2,788,682	66,928,364			22
Materials & Supplies	\$	140,902	5,636	135,266			23
Subtotal	\$	69,857,948	2,794,318	67,063,630			24
Less: Plant Outside Limits	\$	958,766	38,350	920,416			25
Taxable Assets	\$	68,899,182	2,755,968	66,143,214			26
Assessment Ratio	dec.		1.033000	1.042000			27
Assessed Value	\$	71,768,144	2,846,915	68,921,229			28
Net Local & School Rate	mills		15.952271	15.743530			29
Tax Equiv. Computed for Current Year	\$	1,130,478	45,415	1,085,063			30
Tax Equivalent per 1994 PSC Report	\$	899,112					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	1,130,478					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)	191,670		4
Structures and Improvements (311)	21,532		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	419,940		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	469,395		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,102,537	0	
PUMPING PLANT			
Land and Land Rights (320)	5,620		12
Structures and Improvements (321)	1,364,786		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	3,026,745	15,607	17
Diesel Pumping Equipment (326)	15,573		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	51,840		20
Total Pumping Plant	4,464,564	15,607	
WATER TREATMENT PLANT			
Land and Land Rights (330)	300		21
Structures and Improvements (331)	1,919,136		22
Water Treatment Equipment (332)	3,111,017	8,538	23
Total Water Treatment Plant	5,030,453	8,538	

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)			191,670	4
Structures and Improvements (311)			21,532	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			419,940	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			469,395	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,102,537	
PUMPING PLANT				
Land and Land Rights (320)			5,620	12
Structures and Improvements (321)			1,364,786	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,702		3,040,650	17
Diesel Pumping Equipment (326)			15,573	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			51,840	20
Total Pumping Plant	1,702	0	4,478,469	
WATER TREATMENT PLANT				
Land and Land Rights (330)			300	21
Structures and Improvements (331)			1,919,136	22
Water Treatment Equipment (332)	7,109		3,112,446	23
Total Water Treatment Plant	7,109	0	5,031,882	

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)	86,684		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	3,722,615		26
Transmission and Distribution Mains (343)	19,085,970	2,083,001	27
Fire Mains (344)	0		28
Services (345)	4,810,041	452,754	29
Meters (346)	3,726,718	295,478	30
Hydrants (348)	3,535,358	293,898	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	34,967,386	3,125,131	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	11,609		34
Office Furniture and Equipment (391)	1,075		35
Computer Equipment (391.1)	118,492		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	147,623		39
Laboratory Equipment (395)	93,904		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	228,676		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	601,379	0	
Total utility plant in service directly assignable	46,166,319	3,149,276	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	46,166,319	3,149,276	

**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)			86,684 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			3,722,615 26
Transmission and Distribution Mains (343)	33,411	2	21,135,562 27
Fire Mains (344)			0 28
Services (345)	3,879		5,258,916 29
Meters (346)	129,185		3,893,011 30
Hydrants (348)	11,541		3,817,715 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	178,016	2	37,914,503
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			11,609 34
Office Furniture and Equipment (391)			1,075 35
Computer Equipment (391.1)			118,492 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			147,623 39
Laboratory Equipment (395)			93,904 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			228,676 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	601,379
Total utility plant in service directly assignable	186,827	2	49,128,770
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	186,827	2	49,128,770

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)	55,337		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	55,337	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)			55,337 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	55,337

**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)	0		26
Transmission and Distribution Mains (343)	16,155,811	395,405	27
Fire Mains (344)	0		28
Services (345)	3,012,704	16,413	29
Meters (346)	0		30
Hydrants (348)	2,664,777	123,281	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	21,833,292	535,099	
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	21,888,629	535,099	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	21,888,629	535,099	

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)			0 26
Transmission and Distribution Mains (343)			16,551,216 27
Fire Mains (344)			0 28
Services (345)	761		3,028,356 29
Meters (346)			0 30
Hydrants (348)	8,699		2,779,359 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	9,460	0	22,358,931
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	9,460	0	22,414,268
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,460	0	22,414,268

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)	19,232	2.70%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	329,557	3.70%	12,178	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	299,733	1.80%	8,449	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	648,522		20,627	
PUMPING PLANT				
Structures and Improvements (321)	750,891	3.20%	43,673	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,593,376	4.40%	133,483	12
Diesel Pumping Equipment (326)	15,573	4.40%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	46,669	4.40%	2,281	15
Total Pumping Plant	2,406,509		179,437	
WATER TREATMENT PLANT				
Structures and Improvements (331)	946,083	3.90%	61,412	16
Water Treatment Equipment (332)	2,240,412	4.00%	102,687	17
Total Water Treatment Plant	3,186,495		164,099	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	1,220,006	1.90%	70,730	19
Transmission and Distribution Mains (343)	2,741,198	1.30%	261,441	20
Fire Mains (344)	0			21
Services (345)	1,689,981	2.90%	146,000	22
Meters (346)	994,903	5.50%	209,542	23
Hydrants (348)	663,663	2.70%	80,884	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					19,232	1
312					0	2
313					0	3
314					341,735	4
315					0	5
316					308,182	6
317					0	7
	0	0	0	0	669,149	
321					794,564	8
322					0	9
323					0	10
324					0	11
325	1,702				1,725,157	12
326					15,573	13
327					0	14
328					48,950	15
	1,702	0	0	0	2,584,244	
331					1,007,495	16
332	7,109				2,335,990	17
	7,109	0	0	0	3,343,485	
341					0	18
342					1,290,736	19
343	33,411				2,969,228	20
344					0	21
345	3,879				1,832,102	22
346	129,185		20,129		1,095,389	23
348	11,541			(4)	733,002	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)	0			25
Total Transmission and Distribution Plant	7,309,751		768,597	
GENERAL PLANT				
Structures and Improvements (390)	6,559	2.90%	337	26
Office Furniture and Equipment (391)	1,075	6.70%		27
Computer Equipment (391.1)	118,491	26.70%		28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	147,623	10.00%		31
Laboratory Equipment (395)	77,997	10.00%	5,446	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	228,676	10.00%		34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	580,421		5,783	
Total accum. prov. directly assignable	14,131,698		1,138,543	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	14,131,698		1,138,543	

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					0 25
	<u>178,016</u>	0	20,129	(4)	<u>7,920,457</u>
390					6,896 26
391					1,075 27
391.1					118,491 28
392					0 29
393					0 30
394					147,623 31
395					83,443 32
396					0 33
397					228,676 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	586,204
	<u>186,827</u>	0	20,129	(4)	<u>15,103,539</u>
					0 38
	<u>186,827</u>	0	20,129	(4)	<u>15,103,539</u>

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)	5,008	3.90%	1,771	16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	5,008		1,771	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	2,268,841	1.30%	212,596	20
Fire Mains (344)	0			21
Services (345)	1,369,247	2.90%	87,595	22
Meters (346)	0			23
Hydrants (348)	402,957	2.70%	59,885	24

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					6,779 16
332					0 17
	0	0	0	0	6,779
341					0 18
342					0 19
343				1	2,481,438 20
344					0 21
345	761			1	1,456,082 22
346					0 23
348	8,699				454,143 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	4,041,045		360,076
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	4,046,053		361,847
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	4,046,053		361,847

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
	9,460	0	0	2	4,391,663
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
	9,460	0	0	2	4,398,442
					0 38
	9,460	0	0	2	4,398,442

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	500		240,760	241,260	1
February	0		228,838	228,838	2
March	0		249,957	249,957	3
April	500		258,902	259,402	4
May	0		316,599	316,599	5
June	0		387,771	387,771	6
July	500		425,510	426,010	7
August	0		351,981	351,981	8
September	0		302,335	302,335	9
October	500		260,020	260,520	10
November	0		228,999	228,999	11
December	0		233,343	233,343	12
Total annual pumpage	2,000	0	3,485,015	3,487,015	
Less: Water sold				2,964,665	13
Volume pumped but not sold				522,350	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				181,589	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				181,589	19
Volume pumped but unaccounted for				340,761	20
Percent of water lost				10%	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.)				16,593	24
Date of maximum: 6/26/2007					25
Cause of maximum: LAWN WATERING					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,694	27
Date of minimum: 11/23/2007					28
Total KWH used for pumping for the year				6,246,400	29
If water is purchased: Vendor Name: CITY OF ALTOONA					30
Point of Delivery: CITY OF EAU CLAIRE CUSTOMERS					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)	
RIVERVIEW	04	85	16	700,000	Yes	1
RIVERVIEW	06	84	20	1,000,000	Yes	2
RIVERVIEW	08	90	20	2,000,000	Yes	3
RIVERVIEW	09	95	20	2,000,000	Yes	4
RIVERVIEW	10	95	20	1,000,000	Yes	5
RIVERVIEW	11	90	20	2,300,000	Yes	6
RIVERVIEW	12	89	20	2,300,000	Yes	7
RIVERVIEW	13	95	20	1,300,000	Yes	8
RIVERVIEW	14	101	16	2,000,000	Yes	9
RIVERVIEW	15	88	16	1,900,000	Yes	10
RIVERVIEW	16	99	20	1,700,000	Yes	11
RIVERVIEW	17	100	20	1,900,000	Yes	12
RIVERVIEW	18	105	20	2,300,000	Yes	13
RIVERVIEW	19	98	20	2,000,000	Yes	14
RIVERVIEW	21	100	20	3,000,000	Yes	15

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	AH1	AH2	AH3	1
Location	ABBE HILL	ABBE HILL	ABBE HILL	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1978	1978	1978	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	FORD	9 10
Year Installed	1978	1978	1978	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	60	60	120	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	JR1	JR2	JR3	14
Location	JEFFERS ROAD	JEFFERS ROAD	JEFFERS ROAD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	1996	1996	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	500	1,500	1,500	21
Pump Motor or Standby Engine Mfr	SQUARE D	SQUARE D	SQUARE D	22 23
Year Installed	1996	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	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	JR4	MSA1	MSA2	1
Location	JEFFERS ROAD	MINNESOTA ST.	MINNESOTA ST.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1996	1986	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	2,500	2,500	8
Pump Motor or Standby Engine Mfr	SQUARE D	U.S.	U.S.	9 10
Year Installed	1996	1986	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MSP1	MSP2	NS1	14
Location	MINNESOTA ST.	MINNESOTA ST.	NORTH STATION	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	PEERLESS	DELEVAL	18
Year Installed	1969	1969	1945	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,000	3,000	2,800	21
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	WAUKESHA	GENERAL ELECTRIC	22 23
Year Installed	1969	1969	2000	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	100	127	200	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	NS2	NS3	NS4	1
Location	NORTH STATION	NORTH STATION	NORTH STATION	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	DELEVAL	DELEVAL	ALLIS CHALMERS	5
Year Installed	1945	1945	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	5,600	4,200	5,600	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	IDEAL	9 10
Year Installed	2000	2000	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	400	500	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NS5			14
Location	NORTH STATION			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	ALLIS CHALMERS			18
Year Installed	1971			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	5,600			21
Pump Motor or Standby Engine Mfr	IDEAL			22 23
Year Installed	1971			24
Type	ELECTRIC			25
Horsepower	500			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	ABBE	DAMON STREET	MT WASHINGTON	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1975	1986	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	229	66	229	6
Total capacity in gallons (actual)	1,000,000	5,600,000	4,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		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.)		24.0000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		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	MT. TOM	NW-FOLSOM	OAKWOOD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1920	1998	1986	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	228	132	186	6
Total capacity in gallons (actual)	3,200,000	2,000,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	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.)			24.0000	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			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	RIVERVIEW		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1952		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	83		6
Total capacity in gallons (actual)	150,000		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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	2.000	684	0	0	0	684	1	
M	D	3.000	1,636	0	0	0	1,636	2	
M	D	4.000	33,351	235	485	0	33,101	3	
M	D	6.000	595,762	463	7,058	0	589,167	4	
M	D	8.000	698,452	31,655	1,721	0	728,386	5	
M	D	10.000	114,710	6,020	0	0	120,730	6	
M	S	10.000	30	0	0	0	30	7	
M	D	12.000	191,566	17,218	0	0	208,784	8	
M	S	12.000	1,641	0	0	0	1,641	9	
M	D	14.000	17,431	3,927	1,401	0	19,957	10	
M	S	14.000	1,260	0	0	0	1,260	11	
M	D	16.000	139,383	0	0	0	139,383	12	
M	S	16.000	1,308	0	0	0	1,308	13	
M	D	20.000	8,529	0	0	0	8,529	14	
M	S	20.000	2,832	0	0	0	2,832	15	
M	D	24.000	38,652	360	0	0	39,012	16	
M	S	24.000	3,672	0	0	0	3,672	17	
M	D	30.000	29,120	0	0	0	29,120	18	
M	S	30.000	764	0	0	0	764	19	
M	S	36.000	2,445	0	0	0	2,445	20	
Total Within Municipality			1,883,228	59,878	10,665	0	1,932,441		
Total Utility			1,883,228	59,878	10,665	0	1,932,441		

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)	
L	0.625	9	0	0	0	9		1
L	0.750	1,359	0	8	0	1,351		2
M	0.750	6,134	0	2	0	6,132		3
L	1.000	69	0	1	0	68		4
M	1.000	13,566	459	3	0	14,022		5
L	1.250	23	0	0	0	23		6
M	1.250	178	0	0	0	178		7
L	1.500	8	0	0	0	8		8
M	1.500	308	5	2	0	311		9
L	2.000	7	0	2	0	5		10
M	2.000	386	8	1	0	393		11
M	3.000	43	0	0	0	43		12
M	4.000	360	0	0	0	360		13
M	6.000	143	2	0	0	145		14
M	8.000	11	1	0	0	12		15
M	10.000	3	0	0	0	3		16
M	12.000	1	0	0	0	1		17
Total Utility		22,608	475	19	0	23,064	0	

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	9,144	200	399	0	8,945	1,095	1
0.750	16,207	978	613	0	16,572	2,129	2
1.000	723	48	105	0	666	196	3
1.500	357	97	52	0	402	185	4
2.000	330	72	54	0	348	177	5
3.000	128	2	3	0	127	44	6
4.000	46	2	1	(2)	45	10	7
6.000	22	2	2	0	22	22	8
8.000	4	0	0	0	4	2	9
Total:	26,961	1,401	1,229	(2)	27,131	3,860	

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	7,934	539	4	4	0	464	8,945	1
0.750	14,798	1,026	35	28	0	685	16,572	2
1.000	122	431	20	9	0	84	666	3
1.500	4	280	11	24	0	83	402	4
2.000	0	207	19	38	0	84	348	5
3.000	0	37	4	29	0	57	127	6
4.000	0	21	7	11	0	6	45	7
6.000	0	5	8	3	0	6	22	8
8.000	0	0	2	0	0	2	4	9
Total:	22,858	2,546	110	146	0	1,471	27,131	

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	3,575	127	31		3,671	2
Total Fire Hydrants	3,575	127	31	0	3,671	
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: 3,600
 Number of distribution system valves end of year: 5,008
 Number of distribution valves operated during year: 1,000

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.

(474) Other Water Revenue - Revenue reimbursement from the Sewer Utility for shared depreciation expense on meters @ 50%.

(474) Reimbursement of expense @ 90% of cost from National Presto per contract reported as revenue to offset expense.

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.

(611) Decrease in expense - No major plant repair or routine maintenance expense compared with prior year's high cost of rehabilitation expense wells.

(641) Increase in the cost of chemicals - Potassium Permanganate increased 23%, Liquid fluoride increased 13.5%.

(663) Decrease in labor due to redistribution of labor costs to meter maintenance labor expense and supervisory labor expense per PSCW report guidelines.

(664) Increase in labor expense due to aggressive effort to install remote and radio read meters and devices and redistribution of supervisory labor expense increase.

(670) Decrease in labor costs due to vacant supervisor position and redistribution of labor expense in line with PSCW report guidelines.

(675) Decrease in the number of service replacements and incomplete contracts for service repairs and replacements - 2007.

(676) Increased labor cost due to redistribution of labor charged to meter maintenance expense based on actual hours related to meter maintenance.

(677) Increase in completed construction contracts-direct expense for hydrant unallocated expense charged to cost of removal accumulated depreciation in prior years.

(902) Increase in salaries due to redistribution of supervisory labor allocation in line with PSCW guidelines.

(926) Increase in the cost of health insurance.

WATER OPERATING SECTION FOOTNOTES

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Local tax rate includes library and health share of levy for Eau Claire and Chippewa Counties.

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

If Adjustments for any account are nonzero, please explain.

Net plant adjusted net zero for rounding to balance general ledger detail
(343) (345) (348)

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

If Adjustments for any account are nonzero, please explain.

Net plant adjusted net zero for rounding to balance general ledger detail
(343) (345) (348)

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

Net plant adjusted net zero for rounding to balance general ledger detail
(343) (345) (348)

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.

Water mains are funded with developer contributions, special assessments, bond funds, and working capital.

Water Services (Page W-22)

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

Special assessments are levied for new construction of water services.
Service replacements are funded by the utility.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

None exist.

Meters (Page W-23)

Explain all reported adjustments.

4" Meter adjustment due to correction of meters purchased 2006. Report of 2-4" meters purchased 2006 corrected to zero (2) adjustment 2007. There were no 4" meters purchased in 2006.

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, Station meters are tested at least once every two years.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-24)

General footnotes

The low total number of valves operated during the year is due to water utility positions used in other areas due to construction and vacant position.
