



3013 (02-05-09)

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, 2008

**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.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I THOMAS R HOFF of
(Person responsible for accounts)

EAU CLAIRE MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 04/01/2009
(Date)

FINANCIAL SERVICES MANAGER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-21
Hydrants and Distribution System Valves	W-22

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

Email Address: tom.hoff@eauclairewi.gov

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

Email Address: tom.hoff@eauclairewi.gov

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

Name: MR MIKE HUGGINS

Title: CITY MANAGER

Office Address:

P.O. BOX 5148
EAU CLAIRE, WI 54702-5148

Telephone: (715) 839 - 6044

Fax Number:

Email Address: tom.hoff@eauclairewi.gov

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:

Email Address: www.virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/20/2009

Period covered by most recent audit: 2008

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:

Email Address: tom.hoff@eauclairewi.gov

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:

Email Address: tom.hoff@eauclairewi.gov

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: [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:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	7,758,425	8,050,134	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,967,603	3,477,125	2
Depreciation Expense (403)	1,081,157	1,073,514	3
Amortization Expense (404-407)	30,000	0	4
Taxes (408)	1,260,565	1,205,347	5
Total Operating Expenses	6,339,325	5,755,986	
Net Operating Income	1,419,100	2,294,148	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,419,100	2,294,148	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(4,153)	(6,860)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	261,571	359,376	10
Miscellaneous Nonoperating Income (421)	933,621	492,432	11
Total Other Income	1,191,039	844,948	
Total Income	2,610,139	3,139,096	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(141,996)	(141,996)	12
Other Income Deductions (426)	372,526	361,847	13
Total Miscellaneous Income Deductions	230,530	219,851	
Income Before Interest Charges	2,379,609	2,919,245	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	435,648	436,317	14
Amortization of Debt Discount and Expense (428)	17,646	17,646	15
Amortization of Premium on Debt--Cr. (429)	3,275	3,275	16
Interest on Debt to Municipality (430)	271,869	294,649	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	24,500	7,693	19
Total Interest Charges	697,388	737,644	
Net Income	1,682,221	2,181,601	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	42,360,137	40,178,536	20
Balance Transferred from Income (433)	1,682,221	2,181,601	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)	44,042,358	42,360,137	

DETAILS OF INCOME STATEMENT ACCOUNTS

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	7,758,425	0	7,758,425	1
Total (Acct. 400):	7,758,425	0	7,758,425	
Operation and Maintenance Expense (401-402):				
Derived	3,967,603	0	3,967,603	2
Total (Acct. 401-402):	3,967,603	0	3,967,603	
Depreciation Expense (403):				
Derived	1,081,157	0	1,081,157	3
Total (Acct. 403):	1,081,157	0	1,081,157	
Amortization Expense (404-407):				
Derived	30,000	0	30,000	4
Total (Acct. 404-407):	30,000	0	30,000	
Taxes (408):				
Derived	1,260,565	0	1,260,565	5
Total (Acct. 408):	1,260,565	0	1,260,565	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,419,100	0	1,419,100	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(4,153)	0	(4,153)	8
Total (Acct. 415-416):	(4,153)	0	(4,153)	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST	261,571		261,571	11
Total (Acct. 419):	261,571	0	261,571	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		933,621	933,621	12
NONE			0	13
Total (Acct. 421):	0	933,621	933,621	
TOTAL OTHER INCOME:	257,418	933,621	1,191,039	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(141,996)	0	(141,996)	14
NONE			0	15
Total (Acct. 425):	(141,996)	0	(141,996)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	372,526	372,526	16
NONE			0	17
Total (Acct. 426):	0	372,526	372,526	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(141,996)	372,526	230,530	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	435,648	0	435,648	18
Total (Acct. 427):	435,648	0	435,648	
Amortization of Debt Discount and Expense (428):				
2001-2004 REVENUE BONDS	17,646		17,646	19
Total (Acct. 428):	17,646	0	17,646	
Amortization of Premium on Debt--Cr. (429):				
2004 REVENUE BONDS	3,275		3,275	20
Total (Acct. 429):	3,275	0	3,275	
Interest on Debt to Municipality (430):				
Derived	271,869	0	271,869	21
Total (Acct. 430):	271,869	0	271,869	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
REVENUE BONDS - CONTRA ACCOUNT	24,500		24,500	23
Total (Acct. 432):	24,500	0	24,500	
TOTAL INTEREST CHARGES:	697,388	0	697,388	
NET INCOME:	1,121,126	561,095	1,682,221	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	23,827,678	18,532,459	42,360,137	24
Total (Acct. 216):	23,827,678	18,532,459	42,360,137	
Balance Transferred from Income (433):				
Derived	1,121,126	561,095	1,682,221	25
Total (Acct. 433):	1,121,126	561,095	1,682,221	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
EARNED SURPLUS				
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	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	24,948,804	19,093,554	44,042,358	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	25,044				25,044	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	2,129				2,129	3
Materials	27,068				27,068	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	29,197	0	0	0	29,197	
Net income (or loss)	(4,153)	0	0	0	(4,153)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	7,758,425	0	0	0	7,758,425	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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	12,874				12,874	* 5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	7,745,551	0	0	0	7,745,551	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

General footnotes

Large write off due to bankruptcies filed Chapter-7 large property manager and increased number of bankruptcy filings 2007 and 2008.

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	1,391,987	0	1,391,987	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	2,129	0	2,129	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	109,705	0	109,705	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	1,503,821	0	1,503,821	

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	29.0	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)	75,553,541	72,694,314	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	20,991,684	19,501,981	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	54,561,857	53,192,333	
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)	708,388	773,329	8
Sinking Funds (125)	1,896,397	1,917,957	9
Depreciation Fund (126)	50,000		10
Other Special Funds (128)	0		11
Total Other Property and Investments	2,654,785	2,691,286	
CURRENT AND ACCRUED ASSETS			
Cash (131)	4,992,061	5,097,510	12
Special Deposits (134)	0		13
Working Funds (135)	0	361,369	14
Temporary Cash Investments (136)	0		15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,331,834	1,385,354	17
Other Accounts Receivable (143)	67,960	67,960	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	419,893	439,467	20
Plant Materials and Operating Supplies (154)	161,917	142,450	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	8,029	8,190	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	6,981,694	7,502,300	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	124,558	142,205	29
Extraordinary Property Losses (182)	210,000	240,000	30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	334,558	382,205	
Total Assets and Other Debits	64,532,894	63,768,124	

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)	5,137,182	5,052,959	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	44,042,358	42,360,137	37
Total Proprietary Capital	49,179,540	47,413,096	
LONG-TERM DEBT			
Bonds (221)	9,015,000	9,780,000	38
Advances from Municipality (223)	3,362,595	3,696,526	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	12,377,595	13,476,526	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	383,494	225,024	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	130	(20)	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	102,817	146,438	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	201,997	200,368	48
Total Current and Accrued Liabilities	688,438	571,810	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	31,472	34,747	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	2,255,849	2,271,945	51
Total Deferred Credits	2,287,321	2,306,692	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			* 54
Miscellaneous Operating Reserves (265)	0		55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	64,532,894	63,768,124	

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	72,694,314	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)	51,029,069	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	23,241,224	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	1,283,248				8
Total Utility Plant	75,553,541	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)	16,230,915	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,760,769	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	20,991,684	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	54,561,857	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION 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)	15,103,539				15,103,539	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,081,157				1,081,157	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	108,419				108,419	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,120				3,120	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	1,192,696	0	0	0	1,192,696	16
Debits during year						17
Book cost of plant retired	65,320				65,320	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	65,320	0	0	0	65,320	25
Balance end of year (111.1)	16,230,915	0	0	0	16,230,915	26
Footnotes						27

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

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct

General footnotes

Other credits - please see footnotes (F-2) Account (435)

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

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
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 (111.2)	4,398,442				4,398,442	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	372,526				372,526	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				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	372,526	0	0	0	372,526	16
Debits during year						17
Book cost of plant retired	10,199				10,199	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	10,199	0	0	0	10,199	25
Balance end of year (111.2)	4,760,769	0	0	0	4,760,769	26
Footnotes						27

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
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		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	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)	161,917	142,450	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	161,917	142,450	

**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	43,445	1
2001-2004 REVENUE BONDS-UNAMORTIZED LOSS ON REFUNDING	8,500	428	81,113	2
Total			124,558	
Unamortized premium on debt (251)				
2004 REVENUE BONDS	3,275	429	31,472	3
Total			31,472	

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	5,052,959	1
Changes during year (explain):		
TIF CONTRIBUTION-PROPRIETRY	84,223	2
Balance end of year	<u><u>5,137,182</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE	09/01/1996	10/01/2010	5.29%	225,000	1
1997 REVENUE	08/01/1997	10/01/2016	5.27%	2,025,000	2
2001 REFUNDING REVENUE	08/15/2001	10/01/2016	4.56%	3,505,000	3
2003 REFUNDING REVENUE	09/15/2003	10/01/2017	3.84%	1,320,000	4
2007 REFUNDING REVENUE	05/01/2007	10/01/2023	4.23%	1,940,000	5
Total Bonds (Account 221):				9,015,000	

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 from Municipality (223)					
ADVANCE FOR 1989 STATE TRUST FUND	01/01/1989	01/25/2019	7.50%	1,452,976	1
	00/00/0000	00/00/0000	0.00%		2
ADVANCE FOR 1987 STATE TRUST FUND	01/01/1988	03/15/2006	7.24%	1,909,619	3
Total for Account 223				3,362,595	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,260,565	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
None		5
Total Accruals and other credits	<u>1,260,565</u>	
Taxes paid during year:		
County, state and local taxes	1,146,788	6
Social Security taxes	106,487	7
PSC Remainder Assessment	7,290	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,260,565</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 235.

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	56,792	84,512	120,682	20,622	1
1996 REVENUE	4,457	16,439	17,830	3,066	2
1997 REVENUE	29,258	114,498	117,033	26,723	3
2003 REVENUE	14,290	55,586	57,161	12,715	4
2001 REVENUE	41,641	164,613	166,563	39,691	5
Subtotal	146,438	435,648	479,269	102,817	
Advances from Municipality (223)					
1987 ADVANCE	0	155,731	155,731	0	6
1989 ADVANCE	0	116,138	116,138	0	7
NONE	0			0	8
Subtotal	0	271,869	271,869	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	146,438	707,517	751,138	102,817	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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	708,388	2
Total (Acct. 124):	708,388	
Sinking Funds (125):		
CASH RESERVE REVENUE BONDS OPER & MAIN P & I	1,896,397	3
Total (Acct. 125):	1,896,397	
Depreciation Fund (126):		
RESERVED FOR DEPRECIATION	50,000	4
Total (Acct. 126):	50,000	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,331,834	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	1,331,834	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
DUE FROM STATE	67,960	* 14
Total (Acct. 143):	67,960	
Receivables from Municipality (145):		
CURRENT SPL ASSESSMENT-TAX ROLL	419,893	* 15
Total (Acct. 145):	419,893	
Prepayments (165):		
PSC REMAINDER ASSESSMENT	8,029	16
Total (Acct. 165):	8,029	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
Extraordinary Property Losses (182):		
DEFERRED COST OF REMOVAL - HYDRANTS	210,000	* 17
Total (Acct. 182):	210,000	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	2,129,949	23
OPEB LIABILITY	125,900	24
Total (Acct. 253):	2,255,849	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

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 include delinquent utility bills for water balance transferred to tax roll 2008, \$333,289 and current balance due 2008 for special assessments, \$86,605. Tax settlement is due February 2009.

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)	50,078,919	0	0	0	50,078,919	1
Materials and Supplies	152,183	0	0	0	152,183	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	15,667,227	0	0	0	15,667,227	4
Customer Advances for Construction					0	5
Regulatory Liability	2,200,947	0	0	0	2,200,947	6
NONE					0	7
Average Net Rate Base	32,362,928	0	0	0	32,362,928	
Net Operating Income	1,419,100	0	0	0	1,419,100	8
Net Operating Income as a percent of						
Average Net Rate Base	4.38%	N/A	N/A	N/A	4.38%	

**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	2,271,945	0	0	0	2,271,945	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	2,129,949	0	0	0	2,129,949	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	7,472,655	7,746,690	1
Total Sales of Water	7,472,655	7,746,690	
Other Operating Revenues			
Forfeited Discounts (470)	76,583	76,228	2
Rents from Water Property (472)	0	67,484	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	209,187	159,732	5
Total Other Operating Revenues	285,770	303,444	
Total Operating Revenues	7,758,425	8,050,134	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	114,993	61,451	6
Pumping Expenses (620-633)	941,997	869,985	7
Water Treatment Expenses (640-652)	529,798	561,017	8
Transmission and Distribution Expenses (660-678)	1,059,873	848,392	9
Customer Accounts Expenses (901-906)	323,965	323,803	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	996,977	812,477	12
Total Operation and Maintenance Expenses	3,967,603	3,477,125	
Other Operating Expenses			
Depreciation Expense (403)	1,081,157	1,073,514	13
Amortization Expense (404-407)	30,000	0	* 14
Taxes (408)	1,260,565	1,205,347	15
Total Other Operating Expenses	2,371,722	2,278,861	
Total Operating Expenses	6,339,325	5,755,986	
NET OPERATING INCOME	1,419,100	2,294,148	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

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

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 (Account 461).
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 (460.1)				1
Commercial (460.2)	2	2,000	1,020	2
Industrial (460.3)				3
Public Authority (460.4)	1	78,757	118,978	4
Total Unmetered Sales to General Customers (460)	3	80,757	119,998	
Metered Sales to General Customers (461)				
Residential (461.1)	22,992	1,244,970	3,599,214	5
Commercial (461.2)	2,574	692,815	1,351,661	6
Industrial (461.3)	110	612,579	782,632	7
Public Authority (461.4)	208	175,796	311,934	8
Total Metered Sales to General Customers (461)	25,884	2,726,160	6,045,441	
Private Fire Protection Service (462)	237		50,385	9
Public Fire Protection Service (463)	25,884		1,256,831	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	52,008	2,806,917	7,472,655	

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				1
Total		0	0	

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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	1,256,831	3
NONE	0	4
Total Public Fire Protection Service (463)	1,256,831	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	76,583	6
Other (specify):		
Total Forfeited Discounts (470)	76,583	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS SERVICE REVENUES	63,864	9
AIRSTRIPPER OPERATION REIMBURSEMENT	49,275	10
Return on net investment in meters charged to sewer department	96,048	11
Other (specify):		
Total Other Water Revenues (474)	209,187	

OTHER OPERATING REVENUES (WATER)

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

General footnotes

OTHER-471 Reimbursement of expense @ 90% of cost from National Presto per contract reported as revenue to offset expense.

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) Revenue reimbursement from Sewer Utility for shared depreciation expense on meters @ 50%.

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)	18,509	18,246	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	959	1,498	* 3
Miscellaneous Expenses (603)	2,461	2,734	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	17,831	17,504	6
Maintenance of Structures and Improvements (611)	10,366	19,499	* 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)	64,867	1,970	* 10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	114,993	61,451	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	16,664	16,429	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	444,613	396,604	16
Pumping Labor and Expenses (624)	156,799	146,790	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	58,167	58,132	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	17,888	17,027	21
Maintenance of Structures and Improvements (631)	122,230	106,548	* 22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	125,636	128,455	24
Total Pumping Expenses	941,997	869,985	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	11,142	12,557	25
Chemicals (641)	228,185	246,897	26
Operation Labor and Expenses (642)	153,220	151,541	27
Miscellaneous Expenses (643)	38,397	40,538	28
Rents (644)	45,879	55,516	* 29
Maintenance Supervision and Engineering (650)	18,922	22,384	* 30
Maintenance of Structures and Improvements (651)	21,343	21,149	31
Maintenance of Water Treatment Equipment (652)	12,710	10,435	* 32
Total Water Treatment Expenses	529,798	561,017	

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)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	33
Storage Facilities Expenses (661)	4,858	4,310	34
Transmission and Distribution Lines Expenses (662)	120,950	123,571	35
Meter Expenses (663)	57,707	52,406	36
Customer Installations Expenses (664)	201,876	185,094	37
Miscellaneous Expenses (665)	50,180	48,067	38
Rents (666)	12,118	11,890	39
Maintenance Supervision and Engineering (670)	47,243	23,034	* 40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	7	84	42
Maintenance of Transmission and Distribution Mains (673)	342,818	112,647	* 43
Maintenance of Services (675)	35,961	44,388	* 44
Maintenance of Meters (676)	65,835	62,235	45
Maintenance of Hydrants (677)	120,320	180,666	* 46
Maintenance of Miscellaneous Plant (678)	0	0	47
Total Transmission and Distribution Expenses	1,059,873	848,392	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	109,079	124,056	49
Customer Records and Collection Expenses (903)	202,012	198,496	50
Uncollectible Accounts (904)	12,874	1,251	* 51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	323,965	323,803	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	305,615	153,839	* 55
Office Supplies and Expenses (921)	15,621	14,827	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	6,262	3,646	58
Property Insurance (924)	25,196	34,462	59
Injuries and Damages (925)	40,600	40,600	60
Employee Pensions and Benefits (926)	602,186	565,103	61
Regulatory Commission Expenses (928)	1,497	0	62
Duplicate Charges--Credit (929)	0	0	63

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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	0	0	64
Rents (931)	0	0	65
Maintenance of General Plant (932)	0	0	66
Total Administrative and General Expenses	996,977	812,477	
Total Operation and Maintenance Expenses	3,967,603	3,477,125	

WATER OPERATION & MAINTENANCE EXPENSES

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.

- (602) Decrease in expense for water billed from City of Altoona. Lower volume than prior year.
 - (611) Decrease in expense due to minimal repairs and supplies used.
 - (614) Increase in expense due to rehabilitation to well #8 and #21.
 - (631) Increase in labor expense due to allocation of wages and over-time hours and materials used for maintenance and repairs.
 - (644) Lower cost of electricity expense for airstripper and in supplies used.
 - (650) Decrease in labor expense due to allocation of wages to 631 pumping.
 - (652) Increased expense due to equipment repairs.
 - (670) Increase due to filled vacant supervisory position.
 - (673) High expense due to major contract completion of city projects in 2008 with allocated expenses mains, hydrants, and services. Mains being the larger percentage in allocated costs.
 - (677) Decreased contract expense due to high expense in 2007 for portion of hydrant direct costs for removal.
 - (675) Decreased expense in labor and construction costs expensed in 2008 due to a lower number of service repairs.
 - (904) Increase in uncollectible expense due to the high number of write offs that included a 28 unit property management company for bankruptcies discharged of debt 2008.
 - (920) Increase in labor due to reclassified supervisor position and redistribution of percentage allocated to water increased. Increase in expense for GASB 43 & 45 to record annual contribution for other post employment benefits.
 - (923) Increased auditing expense due to rate case.
 - (924) Decrease in insurance cost due to higher insurance claim reimbursement.
-

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		1,185,959	1,130,478	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		39,356	37,668	2
Net property tax equivalent		1,146,603	1,092,810	
Social Security		106,487	103,580	3
PSC Remainder Assessment		7,290	7,430	4
Other (specify): SPECIAL ASSESSMENTS-RESERVOIR		185	1,527	5
Total tax expense		1,260,565	1,205,347	

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		0.166089	0.164706			3
County tax rate	mills		3.043528	3.315647			4
Local tax rate	mills		7.179876	7.120253			5
School tax rate	mills		8.787234	8.714040			6
Voc. school tax rate	mills		1.548469	1.535570			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.725196	20.850216			10
Less: state credit	mills		1.585506	1.630218			11
Net tax rate	mills		19.139690	19.219998			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.179876	7.120253			14
Combined School Tax Rate	mills		10.335703	10.249610			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		17.515579	17.369863			17
Total Tax Rate	mills		20.725196	20.850216			18
Ratio of Local and School Tax to Total	dec.		0.845135	0.833078			19
Total tax net of state credit	mills		19.139690	19.219998			20
Net Local and School Tax Rate	mills		16.175613	16.011764			21
Utility Plant, Jan. 1	\$	72,694,314	2,595,187	70,099,127			22
Materials & Supplies	\$	142,450	5,085	137,365			23
Subtotal	\$	72,836,764	2,600,272	70,236,492			24
Less: Plant Outside Limits	\$	958,631	34,223	924,408			25
Taxable Assets	\$	71,878,133	2,566,049	69,312,084			26
Assessment Ratio	dec.		1.021800	1.030400			27
Assessed Value	\$	74,041,160	2,621,989	71,419,171			28
Net Local & School Rate	mills		16.175613	16.011764			29
Tax Equiv. Computed for Current Year	\$	1,185,959	42,412	1,143,547			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)	\$	1,185,959					34
Footnotes							35

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	191,670				191,670	4
Structures and Improvements (311)	21,532				21,532	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	419,940	3,920			423,860	8
Supply Mains (316)	469,395				469,395	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,102,537	3,920	0	0	1,106,457	
PUMPING PLANT						
Land and Land Rights (320)	5,620				5,620	11
Structures and Improvements (321)	1,364,786				1,364,786	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	3,040,650				3,040,650	14
Diesel Pumping Equipment (326)	15,573				15,573	15
Other Pumping Equipment (328)	51,840				51,840	16
Total Pumping Plant	4,478,469	0	0	0	4,478,469	
WATER TREATMENT PLANT						
Land and Land Rights (330)	300				300	17
Structures and Improvements (331)	1,919,136	55,990			1,975,126	18
Sand or Other Media Filtration Equipment (332)	3,112,446	13,356			3,125,802	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	5,031,882	69,346	0	0	5,101,228	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	86,684				86,684	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	3,722,615				3,722,615	24
Transmission and Distribution Mains (343)	21,135,562	1,123,524	35,024		22,224,062	25
Services (345)	5,258,916	424,176	1,696		5,681,396	26
Meters (346)	3,893,011	113,152	14,140		3,992,023	27
Hydrants (348)	3,817,715	227,751	14,460		4,031,006	28

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	37,914,503	1,888,603	65,320	0	39,737,786	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	11,609				11,609	31
Office Furniture and Equipment (391)	1,075				1,075	32
Computer Equipment (391.1)	118,492				118,492	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	147,623	3,750			151,373	36
Laboratory Equipment (395)	93,904				93,904	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	228,676				228,676	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	601,379	3,750	0	0	605,129	
Total utility plant in service directly assignable	49,128,770	1,965,619	65,320	0	51,029,069	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	49,128,770	1,965,619	65,320	0	51,029,069	

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	55,337				55,337	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	55,337	0	0	0	55,337	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	16,551,216	654,662			17,205,878	25
Services (345)	3,028,356	134,472			3,162,828	26
Meters (346)	0				0	27
Hydrants (348)	2,779,359	48,021	10,199		2,817,181	28

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	22,358,931	837,155	10,199	0	23,185,887	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	22,414,268	837,155	10,199	0	23,241,224	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	22,414,268	837,155	10,199	0	23,241,224	

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	3.20%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	341,735	2.90%	12,235	4
Supply Mains (316)	308,182	1.80%	8,449	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	669,149		20,684	
PUMPING PLANT				
Structures and Improvements (321)	794,564	3.20%	43,673	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	1,725,157	4.40%	133,789	9
Diesel Pumping Equipment (326)	15,573	4.40%		10
Other Pumping Equipment (328)	48,950	4.40%	2,281	11
Total Pumping Plant	2,584,244		179,743	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,007,495	3.20%	62,308	12
Sand or Other Media Filtration Equipment (332)	2,335,990	3.30%	102,931	13
Membrane Filtration Equipment (333)		3.20%		14
Other Water Treatment Equipment (334)		3.20%		15
Total Water Treatment Plant	3,343,485		165,239	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	1,290,736	1.90%	70,730	17
Transmission and Distribution Mains (343)	2,969,228	1.30%	281,838	18
Services (345)	1,832,102	2.90%	158,635	19
Meters (346)	1,095,389	5.50%	216,838	20
Hydrants (348)	733,002	2.20%	86,336 *	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	7,920,457		814,377	
GENERAL PLANT				
Structures and Improvements (390)	6,896	2.90%	337	23
Office Furniture and Equipment (391)	1,075	5.80%		24
Computer Equipment (391.1)	118,491	2.67%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	147,623	5.80%	3,750	28
Laboratory Equipment (395)	83,443	5.80%	5,446	29

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					353,970	4
316					316,631	5
317					0	6
	0	0	0	0	689,833	
321					838,237	7
323					0	8
325					1,858,946	9
326					15,573	10
328					51,231	11
	0	0	0	0	2,763,987	
331					1,069,803	12
332					2,438,921	13
333					0	14
334					0	15
	0	0	0	0	3,508,724	
341					0	16
342					1,361,466	17
343	35,024				3,216,042	18
345	1,696				1,989,041	19
346	14,140		3,120		1,301,207	20
348	14,460				804,878 *	21
349					0	22
	65,320	0	3,120	0	8,672,634	
390					7,233	23
391					1,075	24
391.1					118,491	25
392					0	26
393					0	27
394					151,373	28
395					88,889	29

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)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	228,676	9.20%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	9.20%		33
Total General Plant	586,204		9,533	
Total accum. prov. directly assignable	15,103,539		1,189,576	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	15,103,539		1,189,576	

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)	
396					0	30
397					228,676	31
397.1					0	32
398					0	33
	0	0	0	0	595,737	
	65,320	0	3,120	0	16,230,915	
					0	34
	65,320	0	3,120	0	16,230,915	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Other credits - please see footnotes (F-2) Account (435)

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

This page intentionally left blank

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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	6,779	3.20%	1,771	12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)		0.00%		14
Other Water Treatment Equipment (334)		0.00%		15
Total Water Treatment Plant	6,779		1,771	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	1.90%		17
Transmission and Distribution Mains (343)	2,481,438	1.30%	219,421	18
Services (345)	1,456,082	2.90%	89,772	19
Meters (346)	0	5.50%		20
Hydrants (348)	454,143	2.20%	61,562	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	4,391,663		370,755	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					8,550	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	8,550	
341					0	16
342					0	17
343					2,700,859	18
345					1,545,854	19
346					0	20
348	10,199				505,506	21
349					0	22
	10,199	0	0	0	4,752,219	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	4,398,442		372,526	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	4,398,442		372,526	

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)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	10,199	0	0	0	4,760,769	
					0	34
	10,199	0	0	0	4,760,769	

SOURCES OF WATER SUPPLY - 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	68		238,112	238,180	1
February			231,586	231,586	2
March			238,378	238,378	3
April	78		231,868	231,946	4
May			276,493	276,493	5
June			299,060	299,060	6
July	230		364,930	365,160	7
August			366,894	366,894	8
September			302,914	302,914	9
October	98		264,889	264,987	10
November			231,385	231,385	11
December			232,546	232,546	12
Total annual pumpage	474	0	3,279,055	3,279,529	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	3,279,529	1
Less: Gallons (000's) used in the treatment process:	84,059	2
Subtotal: Gallons (000's) entering distribution system:	3,195,470	3
Less: Gallons (000's) sold:	2,806,917	4
Gallons (000's) entering distribution system but not sold:	388,553	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	72,000	7
Gallons (000's) used for fire protection:	10,000	8
Gallons (000's) used to prevent freezing of distribution system:	15,000	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	97,000	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	10,000	13
Gallons (000's) lost due to service leaks or breaks:	5,000	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	276,553	17
Subtotal of Estimated Losses:	291,553	18
Percentage of water entering distribution system sold:	88%	19
Percentage of unaccounted for water:	8%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	14,545	22
Date of maximum: 07/03/2008		23
Cause of maximum: Lawn Watering		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	6,208	25
Date of minimum: 12/23/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	5,900,000	27
If water is purchased:		28
Vendor Name: CITY OF ALTOONA		29
Point of Delivery: CITY OF EAU CLAIRE CUSTOMERS		30
What percentage of purchased water is surface water? 0%		31
Number of main breaks repaired this year:	9	32
Number of service breaks repaired this year:	38	33
Population served (estimate the number of individuals served):		34
Inside municipality?	61,150	35
Outside municipality?	4,100	36

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	17	100	20	1,900,000	Yes	1
RIVERVIEW	18	105	20	2,300,000	Yes	2
RIVERVIEW	19	98	20	2,000,000	Yes	3
RIVERVIEW	21	100	20	3,000,000	Yes	4
RIVERVIEW	04	85	16	700,000	Yes	5
RIVERVIEW	06	84	20	1,000,000	Yes	6
RIVERVIEW	08	90	20	2,000,000	Yes	7
RIVERVIEW	09	95	20	2,000,000	Yes	8
RIVERVIEW	10	95	20	1,000,000	Yes	9
RIVERVIEW	11	90	20	2,300,000	Yes	10
RIVERVIEW	12	89	20	2,300,000	Yes	11
RIVERVIEW	13	95	20	1,300,000	Yes	12
RIVERVIEW	14	101	16	2,000,000	Yes	13
RIVERVIEW	15	88	16	1,900,000	Yes	14
RIVERVIEW	16	99	20	1,700,000	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
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	JR1	JR2	JR3	15
Location	JEFFERS ROAD	JEFFERS ROAD	JEFFERS ROAD	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	AURORA	AURORA	19
Year Installed	1996	1996	1996	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	500	1,500	1,500	22
Pump Motor or Standby Engine Mfr	SQUARE D	SQUARE D	SQUARE D	23 24
Year Installed	1996	1996	1996	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	40	75	75	27
Footnotes				28

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
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MSP1	MSP2	NS1	15
Location	MINNESOTA ST.	MINNESOTA ST.	NORTH STATION	16
Purpose	B	B	P	17
Destination	D	D	D	18
Pump Manufacturer	PEERLESS	PEERLESS	DELEVAL	19
Year Installed	1969	1969	1945	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	3,000	3,000	2,800	22
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	WAUKESHA	GENERAL ELECTRIC	23 24
Year Installed	1969	1969	2000	25
Type	ELECTRIC	NATURAL GAS	ELECTRIC	26
Horsepower	100	127	200	27
Footnotes				28

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
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NS5			15
Location	NORTH STATION			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	ALLIS CHALMERS			19
Year Installed	1971			20
Type	CENTRIFUGAL			21
Actual Capacity (gpm)	5,600			22
Pump Motor or Standby Engine Mfr	IDEAL			23 24
Year Installed	1971			25
Type	ELECTRIC			26
Horsepower	500			27
Footnotes				28

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
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		11
Filters, type (gravity, pressure, other, none)		GRAVITY		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		24.0000		13
Is a corrosion control chemical used (yes, no)?		Y		14
Is water fluoridated (yes, no)?		Y		15
Footnotes				16

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 4 5
Year constructed	1920	1998	1986	6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	228	132	186	9 10
Total capacity in gallons (actual)	3,200,000	2,000,000	500,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	16 17 18
Filters, type (gravity, pressure, other, none)			GRAVITY	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			24.0000	21 22 23
Is a corrosion control chemical used (yes, no)?			N	24 25
Is water fluoridated (yes, no)?			Y	26 27
Footnotes				28

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
Footnotes			15

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				684	1	
M	D	3.000	1,636				1,636	2	
M	D	4.000	33,101		1,025		32,076	3	
M	D	6.000	589,167	805	7,208		582,764	4	
M	D	8.000	728,386	16,973	2,071		743,288	5	
M	D	10.000	120,730	1,187	702		121,215	6	
M	S	10.000	30				30	7	
M	D	12.000	208,784	8,520	723		216,581	8	
M	S	12.000	1,641				1,641	9	
M	D	14.000	19,957		1,259		18,698	10	
M	S	14.000	1,260				1,260	11	
M	D	16.000	139,383		230		139,153	12	
M	S	16.000	1,308				1,308	13	
M	D	20.000	8,529		73		8,456	14	
M	S	20.000	2,832				2,832	15	
M	D	24.000	39,012				39,012	16	
M	S	24.000	3,672				3,672	17	
M	D	30.000	29,120				29,120	18	
M	S	30.000	764				764	19	
M	S	36.000	2,445				2,445	20	
Total Within Municipality			1,932,441	27,485	13,291	0	1,946,635		
Total Utility			1,932,441	27,485	13,291	0	1,946,635		

WATER MAINS

Water Mains (Page W-19)

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

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				9		1
L	0.750	1,351		6		1,345		2
M	0.750	6,132		1		6,131		3
L	1.000	68				68		4
M	1.000	14,022	251	3		14,270		5
L	1.250	23				23		6
M	1.250	178				178		7
L	1.500	8				8		8
M	1.500	311	10	3		318		9
L	2.000	5				5		10
M	2.000	393	8	1		400		11
M	3.000	43				43		12
M	4.000	360	5			365		13
M	6.000	144	38			182		14
M	8.000	12	2			14		15
M	10.000	3				3		16
M	12.000	1				1		17
Total Utility		23,063	314	14	0	23,363	0	

WATER SERVICES

Water Services (Page W-20)

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. Developer contributions also include water services - new construction.

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

None exist.

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.
6. Do not include station meters in the meter inventory used to complete these tables.

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	8,945	0	12		8,933	940	1
0.750	16,572	324	37		16,859	2,326	2
1.000	666	25	5		686	148	3
1.500	402	0	13		389	79	4
2.000	348	0	17		331	69	5
3.000	127	17	2		142	55	6
4.000	45	6	0		51	40	7
6.000	22	0	0		22	22	8
8.000	4	0	0		4	2	9
Total:	27,131	372	86	0	27,417	3,681	

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	7,983	536	5	4	0	405	8,933	1
0.750	14,967	1,033	34	49	0	776	16,859	2
1.000	126	445	21	22	0	72	686	3
1.500	2	288	10	34	0	55	389	4
2.000	0	214	18	55	0	44	331	5
3.000	0	42	4	31	0	65	142	6
4.000	0	21	7	11	0	12	51	7
6.000	0	7	8	3	0	4	22	8
8.000	0	0	2	0	0	2	4	9
Total:	23,078	2,586	109	209	0	1,435	27,417	

METERS

Meters (Page W-21)

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

Meters are changed on a 10 year basis. Currently, remote or radio devices are replacing older meters some newer than 10 years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Station meters are tested at least once every two years.

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	3,671	61	29		3,703	2
Total Fire Hydrants	3,671	61	29	0	3,703	
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:	3,700	*
Number of distribution system valves end of year:	9,008	
Number of distribution valves operated during year:	305	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

The number of valves operated during the year is due to water utility staff used in other areas due to the number of main breaks and construction completion this summer.
