



3013 (01-03-11)

**ANNUAL REPORT**

OF

Name: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES

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

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For the Year Ended: DECEMBER 31, 2010

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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.



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## IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES

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

**When was utility organized?** 4/1/1920

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** RICHARD J. RUBENZER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

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

**Telephone:** (715) 726 - 2739

**Fax Number:** (715) 726 - 2750

**Email Address:** cfreagon@chippewafalls-wi.gov

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

**Name:** DANIEL L. THOLE, CPA

**Title:** PRINCIPAL (INDEPENDENT AUDITOR)

**Office Address:** LARSONALLEN LLP

821B BEAR PAW AVENUE  
RICE LAKE, WI 54868

**Telephone:** (715) 234 - 6156

**Fax Number:** (715) 234 - 5064

**Email Address:** dthole@larsonallen.com

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

**Name:** MIKE DAHLBY

**Title:** CHAIRPERSON

**Office Address:**

30 W CENTRAL STREET, ROOM 209  
CHIPPEWA FALLS, WI 54729

**Telephone:** (715) 726 - 2741

**Fax Number:** (715) 726 - 2750

**Email Address:**

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

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

**Name:** DANIEL L. THOLE, CPA

**Title:** PRINCIPAL

**Office Address:** LARSONALLEN LLP

821B BEAR PAW AVENUE  
RICE LAKE, WI 54868

**Telephone:** (715) 234 - 6156

**Fax Number:** (715) 234 - 5064

**Email Address:** dthole@larsonallen.com

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 8/16/2010

Period covered by most recent audit: 1/1/2009-12/31/2009

**Names and titles of utility management including manager or superintendent:**

Name: RICHARD J. RUBENZER

Title: DIRECTOR OF PUBLIC WORKS

**Office Address:**

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

Telephone: (715) 726 - 2739

Fax Number: (715) 726 - 2750

Email Address: cfreagon@chippewafalls-wi.gov

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

**Names of members of utility commission/committee:**

GEORGE ADRIAN  
MIKE DAHLBY, CHAIR  
BILL HICKS

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:

None.

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,134,136	2,012,469	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	914,297	1,022,902	2
Depreciation Expense (403)	310,886	305,496	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	340,772	307,589	5
<b>Total Operating Expenses</b>	<b>1,565,955</b>	<b>1,635,987</b>	
<b>Net Operating Income</b>	<b>568,181</b>	<b>376,482</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>568,181</b>	<b>376,482</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	36,853	45,023	10
Miscellaneous Nonoperating Income (421)	1,086,973	46,610	11
<b>Total Other Income</b>	<b>1,123,826</b>	<b>91,633</b>	
<b>Total Income</b>	<b>1,692,007</b>	<b>468,115</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(48,118)	(48,118)	12
Other Income Deductions (426)	91,665	89,596	13
<b>Total Miscellaneous Income Deductions</b>	<b>43,547</b>	<b>41,478</b>	
<b>Income Before Interest Charges</b>	<b>1,648,460</b>	<b>426,637</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	60,242	42,714	14
Amortization of Debt Discount and Expense (428)	165	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	2,954	404	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>63,361</b>	<b>43,118</b>	
<b>Net Income</b>	<b>1,585,099</b>	<b>383,519</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	14,315,832	13,932,313	20
Balance Transferred from Income (433)	1,585,099	383,519	21
Miscellaneous Credits to Surplus (434)	1,151,437	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	14,063	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>17,038,305</b>	<b>14,315,832</b>	

## 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,134,136	0	2,134,136	1
<b>Total (Acct. 400):</b>	<b>2,134,136</b>	<b>0</b>	<b>2,134,136</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	914,297	0	914,297	2
<b>Total (Acct. 401-402):</b>	<b>914,297</b>	<b>0</b>	<b>914,297</b>	
<b>Depreciation Expense (403):</b>				
Derived	310,886	0	310,886	3
<b>Total (Acct. 403):</b>	<b>310,886</b>	<b>0</b>	<b>310,886</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	340,772	0	340,772	5
<b>Total (Acct. 408):</b>	<b>340,772</b>	<b>0</b>	<b>340,772</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>568,181</b>	<b>0</b>	<b>568,181</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON TEMPORARY INVESTMENTS	36,853		36,853	11
<b>Total (Acct. 419):</b>	<b>36,853</b>	<b>0</b>	<b>36,853</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		223,658	223,658	12
ARRA GRANT CONTRIBUTIONS		863,315	863,315	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,086,973</b>	<b>1,086,973</b>	
<b>TOTAL OTHER INCOME:</b>	<b>36,853</b>	<b>1,086,973</b>	<b>1,123,826</b>	

## 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)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(48,118)	0	(48,118)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(48,118)</b>	<b>0</b>	<b>(48,118)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	91,665	91,665	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>91,665</b>	<b>91,665</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(48,118)</b>	<b>91,665</b>	<b>43,547</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	60,242	0	60,242	18
<b>Total (Acct. 427):</b>	<b>60,242</b>	<b>0</b>	<b>60,242</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE	165		165	19
<b>Total (Acct. 428):</b>	<b>165</b>	<b>0</b>	<b>165</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	2,954	0	2,954	21
<b>Total (Acct. 430):</b>	<b>2,954</b>	<b>0</b>	<b>2,954</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>63,361</b>	<b>0</b>	<b>63,361</b>	
<b>NET INCOME:</b>	<b>589,791</b>	<b>995,308</b>	<b>1,585,099</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	9,843,878	4,471,954	14,315,832	24
<b>Total (Acct. 216):</b>	<b>9,843,878</b>	<b>4,471,954</b>	<b>14,315,832</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	589,791	995,308	1,585,099	25
<b>Total (Acct. 433):</b>	<b>589,791</b>	<b>995,308</b>	<b>1,585,099</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE	0	1,151,437	1,151,437	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>1,151,437</b>	<b>1,151,437</b>	

## 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)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE	0		0	27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215	14,063		14,063	28
<b>Total (Acct. 436)--Debit:</b>	<b>14,063</b>	<b>0</b>	<b>14,063</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>10,419,606</b>	<b>6,618,699</b>	<b>17,038,305</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

2009 Safe Drinking Water Loan ARRA Principal Forgiveness grant revenue recorded after the 2009 PSC report was filed.

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

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

## 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	2,134,136	0	0	0	<b>2,134,136</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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	3,935				<b>3,935</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>2,130,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,130,201</b>	

## 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	350,592	0	350,592	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	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	13,577	0	13,577	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	1,350	0	1,350	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
<b>Total Payroll</b>	<b>365,519</b>	<b>0</b>	<b>365,519</b>	

### 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	8.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	22,529,820	19,838,964	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,807,769	5,397,475	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>16,722,051</b>	<b>14,441,489</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,916	2,916	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>2,916</b>	<b>2,916</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	810,981	791,749	8
Sinking Funds (125)	178,806	108,524	9
Depreciation Fund (126)	2,878,718	1,981,177	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>3,871,421</b>	<b>2,884,366</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	68,162	340,399	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	473,159	451,360	17
Other Accounts Receivable (143)	554,664	8,559	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	349,359	323,491	20
Plant Materials and Operating Supplies (154)	66,344	69,357	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	27,699	27,699	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>1,539,387</b>	<b>1,220,865</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	2,019	2,184	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>2,019</b>	<b>2,184</b>	
<b>Total Assets and Other Debits</b>	<b>22,134,878</b>	<b>18,548,904</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,184,277	1,184,277	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	17,038,305	14,315,832	37
<b>Total Proprietary Capital</b>	<b>18,222,582</b>	<b>15,500,109</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,564,932	1,402,662	38
Advances from Municipality (223)	125,000	135,000	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>2,689,932</b>	<b>1,537,662</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	88,177	391,415	42
Payables to Municipality (233)	43,710	35,541	43
Customer Deposits (235)			44
Taxes Accrued (236)	315,012	285,469	45
Interest Accrued (237)	12,588	7,347	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)			48
<b>Total Current and Accrued Liabilities</b>	<b>459,487</b>	<b>719,772</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	762,877	791,361	51
<b>Total Deferred Credits</b>	<b>762,877</b>	<b>791,361</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>22,134,878</b>	<b>18,548,904</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	19,838,964	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	13,230,645	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,827,090	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)	3,472,085				8
<b>Total Utility Plant</b>	<b>22,529,820</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,276,858	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,530,911	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
<b>Total Accumulated Provision</b>	<b>5,807,769</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>16,722,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	
<b>Balance first of year (111.1)</b>	3,955,687				<b>3,955,687</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	310,886				<b>310,886</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	26,680				<b>26,680</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Expense	14,506				<b>14,506</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>352,072</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>352,072</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	30,901				<b>30,901</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>30,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,901</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>4,276,858</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,276,858</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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)	
<b>Balance first of year (111.2)</b>	1,441,785				<b>1,441,785</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	91,665				<b>91,665</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>91,665</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,665</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal	2,539				<b>2,539</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>2,539</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,539</b>	25
<b>Balance end of year (111.2)</b>	<b>1,530,911</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,530,911</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

- |  |
|--|
| <p>1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.<br/>                 2. Other items may be grouped by classes of property.<br/>                 3. Describe in detail any investment in sewer department carried in this account.</p> |
|--|

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

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

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	66,344	69,357	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
<b>Total Materials and Supplies</b>	<b>66,344</b>	<b>69,357</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
12/17/09 ADVANCE FROM GENERAL FUND	1	428	2,019	1
<b>Total</b>			<b>2,019</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	1,184,277	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,184,277</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)	
SYSTEM REVENUE BONDS (SDWLF)	02/14/2001	05/01/2020	2.96%	1,292,976	1
SYSTEM REVENUE BONDS (SDWLF)	01/13/2010	05/01/2029	2.66%	1,271,956	2
<b>Total Bonds (Account 221):</b>				<b>2,564,932</b>	

## 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)	
<b>Advances from Municipality (223)</b>					
UTILITY PORTION OF GO BONDS	12/17/2009	12/01/2019	3.40%	125,000	1
<b>Total for Account 223</b>				<b>125,000</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	285,469	1
<b>Accruals:</b>		
Charged water department expense	340,772	2
Charged electric department expense		3
Charged sewer department expense	9,252	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>350,024</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	285,469	6
Social Security taxes	33,153	7
PSC Remainder Assessment	1,859	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>320,481</b>	
<b>Balance end of year</b>	<b>315,012</b>	

### 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)	
<b>Bonds (221)</b>					
SYSTEM REVENUE BONDS (SDWLF) 1/13/2010		20,616	14,836	5,780	1
SYSTEM REVENUE BONDS (SDWLF) 2/14/01	6,943	39,626	40,028	6,541	2
<b>Subtotal</b>	<b>6,943</b>	<b>60,242</b>	<b>54,864</b>	<b>12,321</b>	
<b>Advances from Municipality (223)</b>					
NONE	404	2,954	3,091	267	3
<b>Subtotal</b>	<b>404</b>	<b>2,954</b>	<b>3,091</b>	<b>267</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,347</b>	<b>63,196</b>	<b>57,955</b>	<b>12,588</b>	

## 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	60,981	2
LONG-TERM ADVANCE TO CITY	750,000	3
<b>Total (Acct. 124):</b>	<b>810,981</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION FUND	178,806	4
<b>Total (Acct. 125):</b>	<b>178,806</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND	2,878,718	5
<b>Total (Acct. 126):</b>	<b>2,878,718</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	473,159	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>473,159</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	10,162	14
<b>Other (specify):</b>		
EPA GRANT REVENUE DUE FROM OTHER GOVERNMENT	544,502	15
<b>Total (Acct. 143):</b>	<b>554,664</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL FUND - UTILITY SHARE OF 2009 LONG-TERM DEBT PROCEEDS	132,816	16
DUE FROM GENERAL FUND - 2010 TAX ROLL ITEMS	107,775	17
DUE FROM SEWER UTILITY - 2010 METER COSTS	93,903	18

## 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)	
<b>Receivables from Municipality (145):</b>		
DUE FROM SPECIAL ASSESSMENTS FUND - 2010 PORTION OF SPECIAL ASSESSMENT RECEIPTS	14,865	19
<b>Total (Acct. 145):</b>	<b>349,359</b>	
<b>Prepayments (165):</b>		
NONE		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		25
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND - 2010 EXPENDITURES	43,710	26
<b>Total (Acct. 233):</b>	<b>43,710</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	625,534	27
OPEB LIABILITY	5,061	28
EMPLOYEE VESTED SICK LEAVE LIABILITY	111,546	29
EMPLOYEE VESTED VACATION LIABILITY	20,736	30
<b>Total (Acct. 253):</b>	<b>762,877</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

**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.**

Done

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	13,110,591	0	0	0	13,110,591	1
Materials and Supplies	67,850	0	0	0	67,850	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	4,116,272	0	0	0	4,116,272	4
Customer Advances for Construction					0	5
Regulatory Liability	649,593	0	0	0	649,593	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>8,412,576</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,412,576</b>	
Net Operating Income	568,181	0	0	0	568,181	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.75%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.75%</b>	

**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	673,652	0	0	0	<b>673,652</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	48,118	0	0	0	<b>48,118</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>625,534</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>625,534</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	2,013,686	1,908,328	1
<b>Total Sales of Water</b>	<b>2,013,686</b>	<b>1,908,328</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	22,873	24,142	2
Rents from Water Property (472 )	72,787	54,096	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	24,790	25,903	5
<b>Total Other Operating Revenues</b>	<b>120,450</b>	<b>104,141</b>	
<b>Total Operating Revenues</b>	<b>2,134,136</b>	<b>2,012,469</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	12,188	23,290	6
Pumping Expenses (620-633)	157,109	159,761	7
Water Treatment Expenses (640-652)	100,055	128,238	8
Transmission and Distribution Expenses (660-678)	329,287	401,079	9
Customer Accounts Expenses (901-906)	66,251	59,040	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	249,407	251,494	12
<b>Total Operation and Maintenance Expenses</b>	<b>914,297</b>	<b>1,022,902</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	310,886	305,496	13
Amortization Expense (404-407)		0	14
Taxes (408 )	340,772	307,589	15
<b>Total Other Operating Expenses</b>	<b>651,658</b>	<b>613,085</b>	
<b>Total Operating Expenses</b>	<b>1,565,955</b>	<b>1,635,987</b>	
<b>NET OPERATING INCOME</b>	<b>568,181</b>	<b>376,482</b>	

## 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. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	4,575	199,570	685,500	5
Commercial (461.2 )	776	125,680	284,365	6
Industrial (461.3 )	101	391,012	430,938	7
Public Authority (461.4 )	60	72,367	108,838	8
<b>Total Metered Sales to General Customers (461)</b>	<b>5,512</b>	<b>788,629</b>	<b>1,509,641</b>	
Private Fire Protection Service (462 )	85		45,038	9
Public Fire Protection Service (463 )	1		459,007	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>5,598</b>	<b>788,629</b>	<b>2,013,686</b>	

### 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)	1
NONE				1
<b>Total</b>		<b>0</b>	<b>0</b>	

### 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)	
<b>Public Fire Protection Service (463):</b>		
Wholesale fire protection billed		1
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		2
<b>Other (specify):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	459,007	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>459,007</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	22,873	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>22,873</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL FOR COMMUNICATION ANTENNAS	70,972	7
WELLFIELD LEASE INCOME	1,815	8
<b>Total Rents from Water Property (472)</b>	<b>72,787</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS	2,886	10
NONE		11
Return on net investment in meters charged to sewer department	21,904	12
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>24,790</b>	

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## OTHER OPERATING REVENUES (WATER)

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

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

Done

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## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	12,188	23,290	12
<b>Total Source of Supply Expenses</b>	<b>12,188</b>	<b>23,290</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	111,256	117,677	16
Pumping Labor and Expenses (624)	44,139	42,041	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	0		19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	1,670	43	22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	44	0	24
<b>Total Pumping Expenses</b>	<b>157,109</b>	<b>159,761</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	63,441	92,870	26
Operation Labor and Expenses (642)	24,084	27,422	27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	12,530	7,946	32
<b>Total Water Treatment Expenses</b>	<b>100,055</b>	<b>128,238</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	39,011	39,216	33
Storage Facilities Expenses (661)	2,175	3,831	34
Transmission and Distribution Lines Expenses (662)	118,234	120,002	35
Meter Expenses (663)		0	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	28,981	30,048	38
Rents (666)	12,000	12,000	39
Maintenance Supervision and Engineering (670)	39,011	39,216	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	9,723	49,721	42
Maintenance of Transmission and Distribution Mains (673)	27,178	52,545	43
Maintenance of Services (675)	6,888	28,103	44
Maintenance of Meters (676)	25,779	14,398	45
Maintenance of Hydrants (677)	20,168	11,951	46
Maintenance of Miscellaneous Plant (678)	139	48	47
<b>Total Transmission and Distribution Expenses</b>	<b>329,287</b>	<b>401,079</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	5,719	6,411	49
Customer Records and Collection Expenses (903)	56,597	52,511	50
Uncollectible Accounts (904)	3,935	118	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>66,251</b>	<b>59,040</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	50,964	48,256	55
Office Supplies and Expenses (921)	6,551	7,993	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	14,325	11,690	58
Property Insurance (924)	3,534	3,839	59
Injuries and Damages (925)	27,085	31,635	60
Employee Pensions and Benefits (926)	144,156	145,009	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	1,592	1,472	<b>64</b>
Rents (931)	1,200	1,600	<b>65</b>
Maintenance of General Plant (932)		0	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>249,407</b>	<b>251,494</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>914,297</b>	<b>1,022,902</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### 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.

A/C 617 - Maintenance of Miscellaneous Water Source Plant - 2009 expenses included \$9,976 for reroofing of the wellhouse.

A/C 641 - Chemicals - The cost of chemicals decreased from 2009 to 2010. During the first half of 2009, the Utility paid \$1,199 per dry ton; during 2010, the Utility only paid \$266 per dry ton.

A/C 672 - Maintenance of Distribution Reservoirs and Standpipes - 2009 was the last year of amortization on the water tower rehabilitation project.

A/C 673 - Maintenance of T&D Mains - In 2009 all 3 areas of the City were flushed, while only 2 areas were flushed in 2010.

A/C 675 - Maintenance of Services - Less service maintenance required during 2010. In 2009 there were more service replacements.

A/C 676 - Maintenance of Meters - More meter maintenance required during 2010.

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### 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		315,012	285,469	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,252	8,920	2
<b>Net property tax equivalent</b>		<b>305,760</b>	<b>276,549</b>	
Social Security		33,153	29,360	3
PSC Remainder Assessment		1,859	1,680	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>340,772</b>	<b>307,589</b>	

## PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.176050				3
County tax rate	mills		3.411110				4
Local tax rate	mills		8.537300				5
School tax rate	mills		8.953880				6
Voc. school tax rate	mills		1.821140				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.899480</b>				<b>10</b>
Less: state credit	mills		1.360530				11
<b>Net tax rate</b>	mills		<b>21.538950</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.537300</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.775020</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.312320</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.899480</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.843352</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.538950</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.164914</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>19,838,964</b>	19,838,964				<b>22</b>
Materials & Supplies	\$	<b>69,357</b>	69,357				<b>23</b>
<b>Subtotal</b>	\$	<b>19,908,321</b>	<b>19,908,321</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>26,683</b>	26,683				<b>25</b>
<b>Taxable Assets</b>	\$	<b>19,881,638</b>	<b>19,881,638</b>				<b>26</b>
Assessment Ratio	dec.		0.964971				<b>27</b>
<b>Assessed Value</b>	\$	<b>19,185,204</b>	<b>19,185,204</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.164914</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>348,498</b>	<b>348,498</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	196,054					<b>31</b>
Any lower tax equivalent as authorized							<b>32</b>
by municipality (see note 6)	\$	315,012					<b>33</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>315,012</b>					<b>34</b>
Footnotes							<b>35</b>

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	122,279				122,279	4
Structures and Improvements (311)	117,324				117,324	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	390,862				390,862	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	23,490				23,490	10
<b>Total Source of Supply Plant</b>	<b>653,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>653,955</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	930,793				930,793	12
Other Power Production Equipment (323)	224,439				224,439	13
Electric Pumping Equipment (325)	761,763	22,916	3,000		781,679	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>1,916,995</b>	<b>22,916</b>	<b>3,000</b>	<b>0</b>	<b>1,936,911</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	852,393				852,393	18
Sand or Other Media Filtration Equipment (332)	912,657				912,657	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>1,765,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,765,050</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	13,291				13,291	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,031,423				1,031,423	24
Transmission and Distribution Mains (343)	3,416,428	97,354	413		3,513,369	25
Services (345)	1,296,218	80,817	17,208		1,359,827	26
Meters (346)	1,055,635	27,669	4,556		1,078,748	27
Hydrants (348)	1,038,724	35,506	5,120		1,069,110	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	11,247				11,247	29
<b>Total Transmission and Distribution Plant</b>	<b>7,862,966</b>	<b>241,346</b>	<b>27,297</b>	<b>0</b>	<b>8,077,015</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	12,316				12,316	32
Computer Equipment (391.1)	78,649	6,142			84,791	33
Transportation Equipment (392)	303,257				303,257	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	60,069	605	604		60,070	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	114,436				114,436	38
Communication Equipment (397)	6,219				6,219	39
SCADA Equipment (397.1)	216,625				216,625	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>791,571</b>	<b>6,747</b>	<b>604</b>	<b>0</b>	<b>797,714</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,990,537</b>	<b>271,009</b>	<b>30,901</b>	<b>0</b>	<b>13,230,645</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>12,990,537</b>	<b>271,009</b>	<b>30,901</b>	<b>0</b>	<b>13,230,645</b>	

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0	110,887			110,887	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0	14,875			14,875	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>125,762</b>	<b>0</b>	<b>0</b>	<b>125,762</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,117,966				1,117,966	24
Transmission and Distribution Mains (343)	3,246,413	47,252			3,293,665	25
Services (345)	1,050,800	5,985			1,056,785	26
Meters (346)	0				0	27

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	231,536	1,376			232,912	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>5,646,715</b>	<b>54,613</b>	<b>0</b>	<b>0</b>	<b>5,701,328</b>	
<b>GENERAL PLANT</b>						
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,646,715</b>	<b>180,375</b>	<b>0</b>	<b>0</b>	<b>5,827,090</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>5,646,715</b>	<b>180,375</b>	<b>0</b>	<b>0</b>	<b>5,827,090</b>	

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

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**Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)**

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

A/C 321 - Developer incurred costs for the Willow Creek Booster Station and then contributed the station to the Utility.

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## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	28,696	2.70%	3,168	1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	200,010	2.94%	11,491	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	16,360	4.55%	1,069	6
<b>Total Source of Supply Plant</b>	<b>245,066</b>		<b>15,728</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	169,358	2.43%	22,618	7
Other Power Production Equipment (323)	114,986	4.42%	9,920	8
Electric Pumping Equipment (325)	292,493	4.42%	34,110	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>576,837</b>		<b>66,648</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	342,604	3.33%	28,385	12
Sand or Other Media Filtration Equipment (332)	254,850	4.00%	36,506	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>597,454</b>		<b>64,891</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	410,472	1.86%	19,184	17
Transmission and Distribution Mains (343)	614,058	0.93%	32,224	18
Services (345)	434,233	3.33%	44,223	19
Meters (346)	312,665	5.00%	53,360	20
Hydrants (348)	244,677	1.59%	16,757	21
Other Transmission and Distribution Plant (349)	5,553	5.00%	562	22
<b>Total Transmission and Distribution Plant</b>	<b>2,021,658</b>		<b>166,310</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	8,929	5.88%	724	24
Computer Equipment (391.1)	66,377	25.00%	2,342	25
Transportation Equipment (392)	218,768	15.00%	14,506	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	56,111	5.88%	1,231	28
Laboratory Equipment (395)	0	0.00%		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					31,864	1
312					0	2
313					0	3
314					211,501	4
316					0	5
317					17,429	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>260,794</b>	
321					191,976	7
323					124,906	8
325	3,000				323,603	9
326					0	10
328					0	11
	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>640,485</b>	
331					370,989	12
332					291,356	13
333					0	14
334					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>662,345</b>	
341					0	16
342					429,656	17
343	413				645,869	18
345	17,208				461,248	19
346	4,556				361,469	20
348	5,120				256,314	21
349					6,115	22
	<b>27,297</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,160,671</b>	
390					0	23
391					9,653	24
391.1					68,719	25
392					233,274	26
393					0	27
394	604				56,738	28
395					0	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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	102,918	15.00%		<b>30</b>
Communication Equipment (397)	6,217	9.09%	0	<b>31</b>
SCADA Equipment (397.1)	55,352	9.09%	19,691	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>514,672</b>		<b>38,494</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,955,687</b>		<b>352,071</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <b>3,955,687</b>		 <b>352,071</b>	

**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					102,918	30
397					6,217	31
397.1					75,043	32
398					0	33
	604	0	0	0	552,562	
	30,901	0	0	0	4,276,857	
					0	34
	30,901	0	0	0	4,276,857	

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	2.43%	1,347	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	4.42%	329	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>1,676</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	327,641	1.86%	20,794	17
Transmission and Distribution Mains (343)	577,193	0.93%	30,411	18
Services (345)	485,819	3.33%	35,091	19
Meters (346)	0	0.00%		20
Hydrants (348)	51,132	1.59%	3,692	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>1,441,785</b>		<b>89,988</b>	
<b>GENERAL PLANT</b>				
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					1,347	7
323					0	8
325					329	9
326					0	10
328					0	11
	0	0	0	0	1,676	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					348,435	17
343		957			606,647	18
345		1,216			519,694	19
346					0	20
348		366			54,458	21
349					0	22
	0	2,539	0	0	1,529,234	
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)	
<b>GENERAL PLANT</b>				
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
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,441,785</b>		<b>91,664</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
<b>Total accum. prov. for depreciation</b>	<b>1,441,785</b>		<b>91,664</b>	

**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	
	0	2,539	0	0	1,530,910	
					0	34
	0	2,539	0	0	1,530,910	

## 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			61,321	61,321	1
February			57,233	57,233	2
March			67,447	67,447	3
April			67,978	67,978	4
May			81,253	81,253	5
June			79,483	79,483	6
July			87,825	87,825	7
August			89,186	89,186	8
September			74,194	74,194	9
October			69,915	69,915	10
November			60,764	60,764	11
December			60,224	60,224	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>856,823</b>	<b>856,823</b>	

## WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. 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.
3. For Gallons used for other system uses (line 11), 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.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	856,823	<b>2</b>
Less: Gallons (000's) used in the treatment process:		<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>856,823</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	788,629	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>68,194</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	7,296	<b>8</b>
Gallons (000's) used for fire protection:	95	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	511	<b>10</b>
Gallons (000's) used for other system uses:	959	<b>11</b>
Subtotal Authorized System Uses:	<b>8,861</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	0	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	166	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	70	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:	2	<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>59,095</b>	<b>18</b>
Subtotal Water Losses:	<b>59,333</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>92%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>7%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,863	<b>29</b>
Date of maximum: 08/29/2010		<b>30</b>
Cause of maximum: Sprinkling and unidirectional flushing.		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	818	<b>33</b>
Date of minimum: 12/25/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,215,732	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:	0	<b>40</b>
Number of service breaks repaired this year:	9	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	13,540	<b>43</b>
Outside municipality?	15	<b>44</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
EAST WELL FIELD	1	40	24	72,490	Yes	<b>1</b>
EAST WELL FIELD	2	48	24	129,870	Yes	<b>2</b>
EAST WELL FIELD	3	54	24	134,440	Yes	<b>3</b>
EAST WELL FIELD	4	63	24	315,640	Yes	<b>4</b>
EAST WELL FIELD	5	90	24	944,460	Yes	<b>5</b>
EAST WELL FIELD	6	58	16	931,850	Yes	<b>6</b>
WEST WELL FIELD	1	53	36	308,950	Yes	<b>7</b>
WEST WELL FIELD	2	60	36	440,250	Yes	<b>8</b>
WEST WELL FIELD	3	60	20	419,360	Yes	<b>9</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER # 1SE	BOOSTER # 2SE	BOOSTER # 3SE	1
Location	SUMMIT AVENUE	SUMMIT AVENUE	SUMMIT AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	SYNCROFLO	SYNCROFLO	SYNCROFLO	5
Year Installed	2007	2007	2007	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	500	500	8
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	BALDOR	9
Year Installed	2007	2007	2007	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	15	15	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER # 4SE	BOOSTER #1E	BOOSTER #2E	15
Location	SUMMIT AVENUE	NITRATE PLANT	NITRATE PLANT	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	SYNCROFLO	AURORA	AURORA	19
Year Installed	2007	1998	1998	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	500	1,000	1,000	22
Pump Motor or Standby Engine Mfr	BALDOR	US ELECTRIC	US ELECTRIC	23
Year Installed	2007	1998	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	75	75	26
Footnotes				27
				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	BOOSTER 1	BOOSTER 2	BOOSTER 3	1
Location	WILLOW CREEK	WILLOW CREEK	WILLOW CREEK	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GRUNDFOS	PACO	PACO	5
Year Installed	2010	2010	2010	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	30	140	500	8
Pump Motor or Standby Engine Mfr	GRUNDFOS	BALDOR-RELIANCE	BALDOR-RELIANCE	9
Year Installed	2010	2010	2010	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	1	5	15	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #1E	PUMP #1W	PUMP #2E	15
Location	EAST EDDY	WEST EDDY	EAST EDDY	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	19
Year Installed	1962	1999	1999	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	650	1,000	1,100	22
Pump Motor or Standby Engine Mfr	US ELECTRIC	EMERSON	US ELECTRIC	23
Year Installed	1962	2005	1976	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	150	100	26
Footnotes				27
				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	PUMP #2W	PUMP #3E	PUMP #3W	1
Location	WEST EDDY	EAST EDDY	WEST EDDY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN TURBINE	FOUR STAGE-GOULD'S 12CMC	5
Year Installed	2005	1998	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,000	900	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC	US ELECTRIC	9
Year Installed	2005	1998	2004	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	100	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #4E	PUMP #5E	PUMP #6E	15
Location	EAST EDDY	EAST EDDY	EAST EDDY	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	US MOTORS	LAYNE-BOWLER	FAIRBANKS-MORSE	19
Year Installed	2009	1997	1995	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	790	1,250	1,000	22
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	US ELECTRIC	23
Year Installed	2009	1997	1972	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	100	100	26
Footnotes				27
				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	EAST HILL	SOUTH EAST	SOUTH SIDE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1976	2007	1962	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	138	124	152	6
Total capacity in gallons (actual)	1,000,000	500,000	500,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			11
Filters, type (gravity, pressure, other, none)	OTHER			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.8800			13
Is a corrosion control chemical used (yes, no)?	Y			14
Is water fluoridated (yes, no)?	N			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	WEST HILL		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1962		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	151		6
Total capacity in gallons (actual)	750,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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	9,034		8		9,026	1
P	D	2.000	0	8			8	2
M	D	4.000	5,862				5,862	3
M	D	6.000	207,885		8		207,877	4
P	D	6.000	3,274	729			4,003	5
M	D	8.000	74,299		5		74,294	6
P	D	8.000	360	87			447	7
M	D	10.000	4,493				4,493	8
M	D	12.000	122,106		9		122,097	9
P	D	12.000	0	973			973	10
M	D	16.000	49,315				49,315	11
M	D	20.000	6,086				6,086	12
<b>Total Within Municipality</b>			<b>482,714</b>	<b>1,797</b>	<b>30</b>	<b>0</b>	<b>484,481</b>	
M	D	6.000	70				70	13
M	D	8.000	700				700	14
M	D	12.000	760				760	15
<b>Total Outside of Municipality</b>			<b>1,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,530</b>	
<b>Total Utility</b>			<b>484,244</b>	<b>1,797</b>	<b>30</b>	<b>0</b>	<b>486,011</b>	

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## WATER MAINS

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**Water Mains (Page W-21)**

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

Mains were partially financed by the customer through special assessments and partially financed by the utility.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	332				332		1
M	0.750	956		13		943		2
M	1.000	2,931		21		2,910	200	3
P	1.000	83	35			118		4
M	1.250	5				5		5
M	1.500	136		1		135		6
P	1.500		1			1		7
M	2.000	266				266	45	8
P	2.000	5		1		4	1	9
M	4.000	17				17		10
P	6.000	5				5	4	11
M	6.000	61	1			62	13	12
M	8.000	102				102	44	13
M	10.000	3				3		14
M	12.000	7				7	2	15
<b>Total Utility</b>		<b>4,909</b>	<b>37</b>	<b>36</b>	<b>0</b>	<b>4,910</b>	<b>309</b>	

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## WATER SERVICES

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### Water Services (Page W-22)

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

One new service was financed by the customer and the remaining services were financed by the utility.

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## 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.

### 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	1,980	12	38		<b>1954</b>	378	<b>1</b>
0.750	3,224	86	53		<b>3257</b>	374	<b>2</b>
1.000	254	1	5		<b>250</b>	57	<b>3</b>
1.500	107				<b>107</b>	15	<b>4</b>
2.000	90	1	3		<b>88</b>	33	<b>5</b>
3.000	30	2	1		<b>31</b>	16	<b>6</b>
4.000	17				<b>17</b>	5	<b>7</b>
6.000	4				<b>4</b>	2	<b>8</b>
8.000	3				<b>3</b>	2	<b>9</b>
<b>Total:</b>	<b>5,709</b>	<b>102</b>	<b>100</b>	<b>0</b>	<b>5711</b>	<b>882</b>	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

**METERS (cont.)**

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.

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,794	117	1	2	0	40	<b>1954</b>	<b>1</b>
0.750	2,746	379	29	10	0	93	<b>3257</b>	<b>2</b>
1.000	44	139	26	9	0	32	<b>250</b>	<b>3</b>
1.500	0	54	14	6	0	33	<b>107</b>	<b>4</b>
2.000	0	37	15	14	0	22	<b>88</b>	<b>5</b>
3.000	0	10	9	1	0	11	<b>31</b>	<b>6</b>
4.000	0	3	8	2	0	4	<b>17</b>	<b>7</b>
6.000	0	0	2	0	0	2	<b>4</b>	<b>8</b>
8.000	0	1	0	1	0	1	<b>3</b>	<b>9</b>
<b>Total:</b>	<b>4,584</b>	<b>740</b>	<b>104</b>	<b>45</b>	<b>0</b>	<b>238</b>	<b>5711</b>	

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## METERS

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### Meters (Page W-23)

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

The utility tests or replaces meters on a 10 year rotating schedule.

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

Yes.

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**METERS (cont.)**

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	4				4	1
Within Municipality	798	7	4	25	826	* 2
<b>Total Fire Hydrants</b>	<b>802</b>	<b>7</b>	<b>4</b>	<b>25</b>	<b>830</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	459
Number of distribution system valves end of year:	1,245
Number of distribution valves operated during year:	629

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-25)

#### Explain all reported Adjustments.

Willow Creek (2009) - 10

Chippewa Crossing (2009) - 15

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## LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter		NONE			1
Wholesale Meter		NONE			2

## WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

Location (a)	Customers End of Year (b)
<b>Chippewa County</b>	
<b>Cities</b>	
CHIPPEWA FALLS	5,597
<b>Total Cities:</b>	<b>5,597</b>
<b>Total Chippewa County:</b>	<b>5,597</b>
<b>Total Company:</b>	<b>5,597</b>