



3014 (01-03-11)

ANNUAL REPORT

OF

Name: RICHLAND CENTER WATER UTILITY

Principal Office: 450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

For the Year Ended: DECEMBER 31, 2010

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I JAN LEONARD of
(Person responsible for accounts)

Richland Center Water Utility, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 04/01/2011
(Date)

OFFICE MANAGER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)
General footnotes

ACCOUNTANTS' COMPILATION REPORT

Richland Center Water Utility
Richland Center, Wisconsin

We have compiled the balance sheets of the Richland Center Water Utility, an enterprise fund of the City of Richland, as of December 31, 2010 and 2009, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2010 included in accompanying prescribed form. We have not audited or reviewed the accompanying financial statements referred to above and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with requirements prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than the specified party.

Madison, Wisconsin
April 1, 2011

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RICHLAND CENTER WATER UTILITY**Utility Address:** 450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

When was utility organized? 6/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JANICE LEONARD**Title:** OFFICE MANAGER**Office Address:**

450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844**Fax Number:** (608) 647 - 2830**Email Address:** jleonard@wppsysys.org

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

Name: AMY MANTHEY**Title:** MANAGER**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP

10 TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT 2495**Fax Number:** (608) 24 - 9853**Email Address:** amy.manthey@bakertilly.com

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

Name: RODNEY PERRY**Title:** PRESIDENT OF THE UTILITY COMMISSION**Office Address:**

P.O. BOX 312

RICHLAND CENTER, WI 53581

Telephone: (608) 347 - 3844**Fax Number:****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:**Title:****Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP

10 TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**Email Address:**

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/11/2010

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

Names and titles of utility management including manager or superintendent:

Name: N/A

Title: N/A

Office Address:

P.O. BOX N/A

N/A, WI 53707

Telephone:

Fax Number:

Email Address:

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

RICHARD BEGGS

LORNA DILLEY

JIM HEIAR

RODNEY PERRY, PRESIDENT

SCOTT SAWLE

DAVID SIEFKES

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)? YES

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

Firm Name: BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Contact Person:

Title:

Telephone: (608) 249 - 6622 EXT

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates: 1/1/2010 12/31/2010

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

n/a

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,023,849	985,707	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	537,962	443,531	2
Depreciation Expense (403)	205,635	167,645	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	175,968	126,539	5
Total Operating Expenses	919,565	737,715	
Net Operating Income	104,284	247,992	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	104,284	247,992	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	309	102	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,500	20,634	10
Miscellaneous Nonoperating Income (421)	0	456,841	11
Total Other Income	14,809	477,577	
Total Income	119,093	725,569	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(20,106)	(20,106)	12
Other Income Deductions (426)	42,006	39,088	13
Total Miscellaneous Income Deductions	21,900	18,982	
Income Before Interest Charges	97,193	706,587	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,263	7,467	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	14,483	0	19
Total Interest Charges	1,780	7,467	
Net Income	95,413	699,120	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,652,074	6,465,923	20
Balance Transferred from Income (433)	95,413	699,120	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	512,469	23
Appropriations of Surplus--Debit (436)	0	500	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,747,487	6,652,074	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,023,849	0	1,023,849	1
Total (Acct. 400):	1,023,849	0	1,023,849	
Operation and Maintenance Expense (401-402):				
Derived	537,962	0	537,962	2
Total (Acct. 401-402):	537,962	0	537,962	
Depreciation Expense (403):				
Derived	205,635	0	205,635	3
Total (Acct. 403):	205,635	0	205,635	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	175,968	0	175,968	5
Total (Acct. 408):	175,968	0	175,968	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	104,284	0	104,284	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	309	0	309	8
Total (Acct. 415-416):	309	0	309	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENT	14,500		14,500	11
Total (Acct. 419):	14,500	0	14,500	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
NONE	0		0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	14,809	0	14,809	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(20,106)	0	(20,106)	14
NONE			0	15
Total (Acct. 425):	(20,106)	0	(20,106)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	42,006	42,006	16
NONE			0	17
Total (Acct. 426):	0	42,006	42,006	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(20,106)	42,006	21,900	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	16,263	0	16,263	18
Total (Acct. 427):	16,263	0	16,263	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
TOTAL INTEREST CHARGE	14,483		14,483	23
Total (Acct. 432):	14,483	0	14,483	
TOTAL INTEREST CHARGES:	1,780	0	1,780	
NET INCOME:	137,419	(42,006)	95,413	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,070,198	1,581,876	6,652,074	24
Total (Acct. 216):	5,070,198	1,581,876	6,652,074	
Balance Transferred from Income (433):				
Derived	137,419	(42,006)	95,413	25
Total (Acct. 433):	137,419	(42,006)	95,413	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,207,617	1,539,870	6,747,487	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	309				309	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	309	0	0	0	309	

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	1,023,849	0	0	0	1,023,849	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,023,849	0	0	0	1,023,849	

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	0	0	0	1
Electric operating expenses	352,878	0	352,878	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	0	0	0	8
Electric utility plant accounts	89,685	0	89,685	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	19,375	0	19,375	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	461,938	0	461,938	

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	3.8	1
Electric	6.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	10,101,236	9,660,608	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,451,454	2,201,898	2
Net Utility Plant	7,649,782	7,458,710	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	334,580	333,382	5
Other Investments (124)	0	0	6
Sinking Funds (125)	77,397	81,675	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	26,821	21,307	9
Total Other Property and Investments	438,798	436,364	
CURRENT AND ACCRUED ASSETS			
Cash (131)	56,631	101,617	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,287,148	1,480,400	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	100,047	102,753	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	41,106	29,118	18
Plant Materials and Operating Supplies (154)	80,065	64,698	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	4,574	2,770	24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,569,571	1,781,356	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	1,884	1,884	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	1,884	1,884	
Total Assets and Other Debits	9,660,035	9,678,314	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,504,850	1,504,850	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	6,747,487	6,652,074	35
Total Proprietary Capital	8,252,337	8,156,924	
LONG-TERM DEBT			
Bonds (221)	999,980	1,047,593	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	999,980	1,047,593	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	30,723	88,137	40
Payables to Municipality (233)	18,179	12,559	41
Customer Deposits (235)			42
Taxes Accrued (236)	23,909	15,198	43
Interest Accrued (237)	2,668	2,795	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	70,860	73,623	46
Total Current and Accrued Liabilities	146,339	192,312	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	261,379	281,485	49
Total Deferred Credits	261,379	281,485	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,660,035	9,678,314	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	9,660,608	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,878,716	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,207,666	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)	14,854				8
Total Utility Plant	10,101,236	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,773,589	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	677,865	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,451,454	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	7,649,782	0	0	0	

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

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

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,563,724				1,563,724	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	205,635				205,635	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,502				16,502	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	20,005				20,005	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	242,142	0	0	0	242,142	16
Debits during year						17
Book cost of plant retired	31,337				31,337	18
Cost of removal	940				940	19
Other debits (specify):						20
Change in Prior Yar Depr. after PSC					0	21
					0	22
					0	23
					0	24
Total debits	32,277	0	0	0	32,277	25
Balance end of year (111.1)	1,773,589	0	0	0	1,773,589	26
Footnotes						27

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

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

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	638,174				638,174	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	42,006				42,006	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	42,006	0	0	0	42,006	16
Debits during year						17
Book cost of plant retired	2,315				2,315	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,315	0	0	0	2,315	25
Balance end of year (111.2)	677,865	0	0	0	677,865	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|---|
| <ol style="list-style-type: none"> 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121. 2. Other items may be grouped by classes of property. 3. Describe in detail any investment in sewer department carried in this account. |
|---|

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	80,065	64,698	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	80,065	64,698	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,504,850	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,504,850</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)	
2009 CLEAN WATER FUND	04/22/2009	05/01/2028	1.60%	999,980	1
Total Bonds (Account 221):				999,980	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	15,198	1
Accruals:		
Charged water department expense	184,026	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	184,026	
Taxes paid during year:		
County, state and local taxes	162,420	6
Social Security taxes	11,938	7
PSC Remainder Assessment	957	8
Other (explain):		
NONE		9
Total payments and other debits	175,315	
Balance end of year	23,909	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2009 CLEAN WATER FUND ACCRUED INTEREST	2,795	16,263	16,390	2,668	1
Subtotal	2,795	16,263	16,390	2,668	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,795	16,263	16,390	2,668	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
MISC RECEIVABLE FROM TIF	450	1
ADVANCE TO TIF DISTRICT	334,130	2
Total (Acct. 123):	334,580	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Sinking Funds (125):		
EQUIPMENT REPLACEMENT ACCOUNT	77,397	4
Total (Acct. 125):	77,397	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
2009 CLEAN WATER REPAYMENT FUND	26,821	6
Total (Acct. 128):	26,821	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	100,047	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	100,047	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER FOR JOINT METER ALLOCATION	38,567	16
UTILITY BILLS DUE FROM CITY	2,539	17
Total (Acct. 145):	41,106	

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)	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY SURVEY AND INVESTIGATION	1,884	20
Total (Acct. 183):	1,884	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO ELECTRIC UTILITY FOR ALLOCATION OF SHARED COSTS	3,051	24
DUE TO SEWER UTILITY FOR ALLOCATION OF SHARED COSTS	15,128	25
Total (Acct. 233):	18,179	
Other Deferred Credits (253):		
Regulatory Liability	261,379	26
NONE		27
Total (Acct. 253):	261,379	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

145 - The value of meters increased during the year, therefore increased the depreciation expense which derives the joint meter allocation

233 - This is due to costs associated with construction of fiber ring which increased PILOT.

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	7,657,244	0	0	0	7,657,244	1
Materials and Supplies	72,381	0	0	0	72,381	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,668,656	0	0	0	1,668,656	4
Customer Advances for Construction					0	5
Regulatory Liability	271,432	0	0	0	271,432	6
NONE					0	7
Average Net Rate Base	5,789,537	0	0	0	5,789,537	
Net Operating Income	104,284	0	0	0	104,284	8
Net Operating Income as a percent of						
Average Net Rate Base	1.80%	N/A	N/A	N/A	1.80%	

**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	281,485	0	0	0	281,485	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	20,106	0	0	0	20,106	3
Other (specify):						
NONE					0	4
Balance End of Year	261,379	0	0	0	261,379	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,005,533	970,742	1
Total Sales of Water	1,005,533	970,742	
Other Operating Revenues			
Forfeited Discounts (470)	2,010	2,034	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	16,306	12,931	5
Total Other Operating Revenues	18,316	14,965	
Total Operating Revenues	1,023,849	985,707	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	3,784	6
Pumping Expenses (620-625)	146,151	90,736	7
Water Treatment Expenses (630-635)	16,880	19,392	8
Transmission and Distribution Expenses (640-655)	216,681	193,205	9
Customer Accounts Expenses (901-906)	39,062	35,109	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	119,188	101,305	12
Total Operation and Maintenance Expenses	537,962	443,531	
Other Operating Expenses			
Depreciation Expense (403)	205,635	167,645	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	175,968	126,539	15
Total Other Operating Expenses	381,603	294,184	
Total Operating Expenses	919,565	737,715	
NET OPERATING INCOME	104,284	247,992	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,752	74,958	294,242	5
Commercial (461.2)	587	47,262	117,655	6
Industrial (461.3)	19	241,242	269,678	7
Public Authority (461.4)	31	25,004	37,767	8
Total Metered Sales to General Customers (461)	2,389	388,466	719,342	
Private Fire Protection Service (462)	31		16,765	9
Public Fire Protection Service (463)	2,110		269,426	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,530	388,466	1,005,533	

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
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	269,426	3
NONE		4
Total Public Fire Protection Service (463)	269,426	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,010	6
Other (specify):		
Total Forfeited Discounts (470)	2,010	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	1,110	9
Return on net investment in meters charged to sewer department	15,196	10
Other (specify):		
Total Other Water Revenues (474)	16,306	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, 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.

This is due to joint meter allocation increasing due to an overall increase in meters in 2010.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		3,784	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	3,784	
PUMPING EXPENSES			
Operation Labor (620)	5,088	3,286	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	79,549	65,149	7
Operation Supplies and Expenses (623)	9,219	7,544	8
Maintenance of Pumping Plant (625)	52,295	14,757	9
Total Pumping Expenses	146,151	90,736	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,228	3,401	10
Chemicals (631)	13,652	15,991	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	16,880	19,392	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	79,951	60,671	14
Operation Supplies and Expenses (641)	8,654	9,936	15
Maintenance of Distribution Reservoirs and Standpipes (650)	150	1,260	16
Maintenance of Mains (651)	28,832	65,422	17
Maintenance of Services (652)	82,351	26,138	18
Maintenance of Meters (653)	5,806	21,770	19
Maintenance of Hydrants (654)	9,250	8,008	20
Maintenance of Other Plant (655)	1,687	0	21
Total Transmission and Distribution Expenses	216,681	193,205	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	242	1,177	22
Accounting and Collecting Labor (902)	34,370	29,626	23
Supplies and Expenses (903)	4,450	3,979	24
Uncollectible Accounts (904)	0	327	25

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0	0	26
Total Customer Accounts Expenses	39,062	35,109	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	0	0	28
Office Supplies and Expenses (921)	9,104	8,125	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	15,220	13,223	31
Property Insurance (924)	13,804	0	32
Injuries and Damages (925)	412	1,629	33
Employee Pensions and Benefits (926)	61,099	62,497	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	6,742	6,470	36
Transportation Expenses (933)	12,807	9,361	37
Maintenance of General Plant (935)	0	0	38
Total Administrative and General Expenses	119,188	101,305	
Total Operation and Maintenance Expenses	537,962	443,531	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

924- increase is due to payment of insurance for both 2009 and 2010. No invoice was received in 2009.

651 - Decrease is due to no water main break in 2010

652 - Increase is mainly due to increased activity to ensure the water won't be freeze during winter for customers.

653 - Decrease is due to in 2009 RCU installed all new meters and the project is done in 2010

640 - Increase is mainly due to salary increase for superintendent and back pay to all employees.

625 - Increase is mainly due to salary increase for water superintendant and higher energy price.

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		171,133	116,863	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,263	2,372	2
Net property tax equivalent		165,870	114,491	
Social Security		11,938	11,173	3
PSC Remainder Assessment		957	875	4
Other (specify):				
TRUE UP		(2,797)	0	5
Total tax expense		175,968	126,539	

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			Richland				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.167755				2
County tax rate	mills		6.071479				3
Local tax rate	mills		6.470035				4
School tax rate	mills		10.026185				5
Voc. school tax rate	mills		2.105178				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		24.840632				9
Less: state credit	mills		1.574402				10
Net tax rate	mills		23.266230				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.470035				12
Combined School Tax Rate	mills		12.131363				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		18.601398				15
Total Tax Rate	mills		24.840632				16
Ratio of Local and School Tax to Total	dec.		0.748829				17
Total tax net of state credit	mills		23.266230				18
Net Local and School Tax Rate	mills		17.422439				19
Utility Plant, Jan. 1	\$	9,660,608	9,660,608				20
Materials & Supplies	\$	64,698	64,698				21
Subtotal	\$	9,725,306	9,725,306				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	9,725,306	9,725,306				24
Assessment Ratio	dec.		1.010000				25
Assessed Value	\$	9,822,559	9,822,559				26
Net Local & School Rate	mills		17.422439				27
Tax Equiv. Computed for Current Year	\$	171,133	171,133				28
Tax Equivalent per 1994 PSC Report	\$	82,240					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	171,133					31
Footnotes							32

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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	1,910,020	83,377			1,993,397	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,910,020	83,377	0	0	1,993,397	
PUMPING PLANT						
Land and Land Rights (320)	1,671				1,671	11
Structures and Improvements (321)	188,913				188,913	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	243,084				243,084	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	21,813				21,813	16
Total Pumping Plant	455,481	0	0	0	455,481	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	6,896				6,896	18
Sand or Other Media Filtration Equipment (332)	3,481				3,481	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	10,377	0	0	0	10,377	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	5,301				5,301	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	196,442				196,442	24
Transmission and Distribution Mains (343)	2,681,913	337,899	4,250		3,015,562	25
Services (345)	416,676	1,465	825		417,316	26
Meters (346)	598,128	3,919			602,047	27
Hydrants (348)	332,848	6,049	255		338,642	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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	1,030				1,030	29
Total Transmission and Distribution Plant	4,232,338	349,332	5,330	0	4,576,340	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	461,634				461,634	31
Office Furniture and Equipment (391)	22,844				22,844	32
Computer Equipment (391.1)	27,291	2,617			29,908	33
Transportation Equipment (392)	109,101	35,454	26,007		118,548	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	51,402				51,402	36
Laboratory Equipment (395)	8,505				8,505	37
Power Operated Equipment (396)	86,332				86,332	38
Communication Equipment (397)	34,288				34,288	39
SCADA Equipment (397.1)	26,160	3,500			29,660	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	827,557	41,571	26,007	0	843,121	
Total utility plant in service directly assignable	7,435,773	474,280	31,337	0	7,878,716	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	7,435,773	474,280	31,337	0	7,878,716	

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

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

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

314 - increase related to capital additions to existing wells

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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	128,741				128,741	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	128,741	0	0	0	128,741	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	221,444				221,444	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	70,687				70,687	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	292,131	0	0	0	292,131	
WATER TREATMENT PLANT						
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
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,413,590		1,825		1,411,765	25
Services (345)	208,204		435		207,769	26
Meters (346)	0		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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	167,315		55		167,260	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,789,109	0	2,315	0	1,786,794	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,209,981	0	2,315	0	2,207,666	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,209,981	0	2,315	0	2,207,666	

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			27,149	27,149	1
February			28,308	28,308	2
March			31,779	31,779	3
April			41,135	41,135	4
May			55,316	55,316	5
June			32,847	32,847	6
July			37,846	37,846	7
August			34,492	34,492	8
September			35,676	35,676	9
October			34,178	34,178	10
November			32,045	32,045	11
December			27,886	27,886	12
Total annual pumpage	0	0	418,657	418,657	

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.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	418,657	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	418,657	4
Less: Gallons (000's) sold (Revenue Water):	388,466	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	30,191	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	6,500	8
Gallons (000's) used for fire protection:	215	9
Gallons (000's) used to prevent freezing of distribution system:	410	10
Gallons (000's) used for other system uses:	173	11
Subtotal Authorized System Uses:	7,298	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	225	14
Gallons (000's) lost due to service leaks or breaks:	94	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	22,574	18
Subtotal Water Losses:	22,893	19
Percentage of water entering distribution system sold:	93%	20
Percentage of Real and Apparent Losses:	5%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,533	29
Date of maximum: 05/26/2010		30
Cause of maximum: flushing		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	553	33
Date of minimum: 11/10/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	802,236	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	9	40
Number of service breaks repaired this year:	9	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	5,167	43
Outside municipality?	6	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
26500 PLEASANT VALLEY DRIVE	HN581	510	18	1,587,600	Yes	1
23155 HWY 14 WEST	None provided	505	18	1,584,000	Yes	2
47 EAST ROBB ROAD	EK382	406	19	1,606,800	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1-BOOSTER STATION	2 BOOSTER STATION	3 BOOSTER STATION	1
Location	761 N CEDAR STREET	761 N CEDAR STREET	761 N CEDAR STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	DEMING	DEMING	FAIRBANKS	5
Year Installed	2006	2006	1992	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	100	1,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9
Year Installed	2006	2006	1992	10
Type	OTHER	OTHER	OTHER	11
Horsepower	15	15	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6	WELL 7	WELL 8	15
Location	47 EAST ROBB ROAD	26500 PL WALLEY DR	23155 HWY 14 WEST	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	FAIRBANKS	FAIRBANKS	FAIRBANKS	19
Year Installed	1992	2000	2009	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,000	1,000	1,100	22
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	US MOTOR	23
Year Installed	1992	2000	2009	24
Type	OTHER	OTHER	OTHER	25
Horsepower	50	100	125	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 RESERVOIR	WEST RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1957	1978		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	190	190		6
Total capacity in gallons (actual)	500,000	500,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	3.0000		13
Is a corrosion control chemical used (yes, no)?	N	N		14
Is water fluoridated (yes, no)?	Y	Y		15
Footnotes				16

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	447				447	1
A	D	4.000	0				0	2
M	D	4.000	31,569		1,311		30,258	3
P	D	4.000	42	78			120	4
M	D	6.000	60,681		730		59,951	5
M	D	8.000	29,027		80		28,947	6
P	D	8.000	2,542	2,467			5,009	7
M	D	10.000	31,554				31,554	8
M	D	12.000	21,786				21,786	9
P	D	12.000	926				926	10
M	D	14.000	9,211				9,211	11
Total Within Municipality			187,785	2,545	2,121	0	188,209	
M	S	14.000	4,000				4,000	12
Total Outside of Municipality			4,000	0	0	0	4,000	
Total Utility			191,785	2,545	2,121	0	192,209	

WATER MAINS

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.

Added new meters during 2010.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	253	0	14		239		1
M	0.750	1,247	12	43		1,216		2
P	0.750		3			3		3
M	1.000	507	45	4		548		4
P	1.000		2			2		5
M	1.250	25	0	0		25		6
M	1.500	64	0			64		7
M	2.000	43	0			43		8
P	2.000	2	0			2		9
M	3.000	7	0			7		10
P	4.000	1	0			1		11
M	4.000	23	0			23		12
M	6.000	19	0			19		13
M	8.000	14	0			14		14
M	12.000	1	0			1		15
Total Utility		2,206	62	61	0	2,207	0	

WATER SERVICES

Water Services (Page W-22)

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

Meter is financed by utility

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

All in used.

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	2,134		20		2114	40	1
0.750	62				62	1	2
1.000	78				78	3	3
1.500	33				33	4	4
2.000	55				55	8	5
3.000	15				15	5	6
4.000	8				8	2	7
6.000	2	1			3	2	8
Total:	2,387	1	20	0	2368	65	

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	1,732	159	0	0	11	212	2114	1
0.750	22	30	0	0		10	62	2
1.000	9	51	1	2	5	10	78	3
1.500	0	20	4	1	2	6	33	4
2.000	0	24	7	11	6	7	55	5
3.000	0	2	1	1	5	6	15	6
4.000	0	1	4	1	0	2	8	7
6.000	0	0	2	0	0	1	3	8
Total:	1,763	287	19	16	29	254	2368	

METERS

Meters (Page W-23)

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

Retirement is related to adjustment

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

meters are tested every 10 years or replaced every 20 years.

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

No station meters

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)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	355	2		1	358	2
Total Fire Hydrants	355	2	0	1	358	
Flushing Hydrants						
	2		1	1	2	3
Total Flushing Hydrants	2	0	1	1	2	

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:	358
Number of distribution system valves end of year:	790
Number of distribution valves operated during year:	400

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

Explain all reported Adjustments.

- Fire hydrants beginning balance adjustment
 - Flushing hydrants beginning balance adjustment
-

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)
Richland County	
Towns	
RICHLAND	2,089
Total Towns:	2,089
Total Richland County:	2,089
Total Company:	2,089