



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: EAU CLAIRE MUNICIPAL WATER UTILITY

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

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For the Year Ended: DECEMBER 31, 2009

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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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## SIGNATURE PAGE

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I THOMAS R HOFF of  
(Person responsible for accounts)

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

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/31/2010  
(Date)

FINANCIAL SERVICES MANAGER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** EAU CLAIRE MUNICIPAL WATER UTILITY

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

**When was utility organized?** 2/19/1885

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR THOMAS R HOFF

**Title:** FINANCIAL SERVICES MANAGER

**Office Address:**

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

**Telephone:** (715) 839 - 4954

**Fax Number:** (715) 839 - 3878

**Email Address:** tom.hoff@eauclairewi.gov

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

**Name:** MIKE HUGGINS

**Title:** CITY MANAGER

**Office Address:**

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

**Telephone:** (715) 839 - 4903

**Fax Number:**

**Email Address:** mike.huggins@eauclairewi.gov

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

YES

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

**Name:** BAKER TILLY VIRCHOW KRAUSE, LLP

**Title:** PARTNER

**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP  
2519 N HILLCREST PKWY SUITE 2300  
ALTOONA, WI 54720

**Telephone:** (715) 271 - 8366

**Fax Number:** (612) 238 - 9095

**Email Address:** James.Murray@bakertilly.com

**Date of most recent audit report:** 6/25/2009

**Period covered by most recent audit:** 2008

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR BRIAN G AMUNDSON

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

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

**Telephone:** (715) 839 - 4934

**Fax Number:**

**Email Address:** brian.amundson@eauclairewi.gov

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**Name:** MS REBECCA K NOLAND

**Title:** FINANCE DIRECTOR

**Office Address:**

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

**Telephone:** (715) 839 - 6044

**Fax Number:**

**Email Address:** rebecca.noland@eauclairewi.gov

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

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

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**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

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

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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**Contract/Agreement beginning-ending dates:**

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	8,322,852	7,758,425	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,104,561	3,967,603	2
Depreciation Expense (403)	1,102,318	1,081,157	3
Amortization Expense (404-407)	30,000	30,000	4
Taxes (408)	1,379,309	1,260,565	5
<b>Total Operating Expenses</b>	<b>6,616,188</b>	<b>6,339,325</b>	
<b>Net Operating Income</b>	<b>1,706,664</b>	<b>1,419,100</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,706,664</b>	<b>1,419,100</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,666	(4,153)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	83,150	261,571	10
Miscellaneous Nonoperating Income (421)	378,597	933,621	11
<b>Total Other Income</b>	<b>464,413</b>	<b>1,191,039</b>	
<b>Total Income</b>	<b>2,171,077</b>	<b>2,610,139</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(141,996)	(141,996)	12
Other Income Deductions (426)	381,617	372,526	13
<b>Total Miscellaneous Income Deductions</b>	<b>239,621</b>	<b>230,530</b>	
<b>Income Before Interest Charges</b>	<b>1,931,456</b>	<b>2,379,609</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	443,700	435,648	14
Amortization of Debt Discount and Expense (428)	19,960	17,646	15
Amortization of Premium on Debt--Cr. (429)	3,859	3,275	16
Interest on Debt to Municipality (430)	247,420	271,869	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	21,900	24,500	19
<b>Total Interest Charges</b>	<b>685,321</b>	<b>697,388</b>	
<b>Net Income</b>	<b>1,246,135</b>	<b>1,682,221</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	44,042,358	42,360,137	20
Balance Transferred from Income (433)	1,246,135	1,682,221	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>45,288,493</b>	<b>44,042,358</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	8,322,852	0	8,322,852	1
<b>Total (Acct. 400):</b>	<b>8,322,852</b>	<b>0</b>	<b>8,322,852</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	4,104,561	0	4,104,561	2
<b>Total (Acct. 401-402):</b>	<b>4,104,561</b>	<b>0</b>	<b>4,104,561</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,102,318	0	1,102,318	3
<b>Total (Acct. 403):</b>	<b>1,102,318</b>	<b>0</b>	<b>1,102,318</b>	
<b>Amortization Expense (404-407):</b>				
Derived	30,000	0	30,000	4
<b>Total (Acct. 404-407):</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>	
<b>Taxes (408):</b>				
Derived	1,379,309	0	1,379,309	5
<b>Total (Acct. 408):</b>	<b>1,379,309</b>	<b>0</b>	<b>1,379,309</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>1,706,664</b>	<b>0</b>	<b>1,706,664</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	2,666	0	2,666	8
<b>Total (Acct. 415-416):</b>	<b>2,666</b>	<b>0</b>	<b>2,666</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	83,150		83,150	11
<b>Total (Acct. 419):</b>	<b>83,150</b>	<b>0</b>	<b>83,150</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		378,597	378,597	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>378,597</b>	<b>378,597</b>	
<b>TOTAL OTHER INCOME:</b>	<b>85,816</b>	<b>378,597</b>	<b>464,413</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	(141,996)	0	(141,996)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(141,996)</b>	<b>0</b>	<b>(141,996)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	381,617	381,617	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>381,617</b>	<b>381,617</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(141,996)</b>	<b>381,617</b>	<b>239,621</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	443,700	0	443,700	18
<b>Total (Acct. 427):</b>	<b>443,700</b>	<b>0</b>	<b>443,700</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
2001 REVENUE BONDS	19,960		19,960	19
<b>Total (Acct. 428):</b>	<b>19,960</b>	<b>0</b>	<b>19,960</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
2001-2009 REVENUE BONDS	3,859		3,859	20
<b>Total (Acct. 429):</b>	<b>3,859</b>	<b>0</b>	<b>3,859</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	247,420	0	247,420	21
<b>Total (Acct. 430):</b>	<b>247,420</b>	<b>0</b>	<b>247,420</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>				
REVENUE BOND FOR CONSTRUCTION	21,900		21,900	23
<b>Total (Acct. 432):</b>	<b>21,900</b>	<b>0</b>	<b>21,900</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>685,321</b>	<b>0</b>	<b>685,321</b>	
<b>NET INCOME:</b>	<b>1,249,155</b>	<b>(3,020)</b>	<b>1,246,135</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	24,948,804	19,093,554	44,042,358	24
<b>Total (Acct. 216):</b>	<b>24,948,804</b>	<b>19,093,554</b>	<b>44,042,358</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	1,249,155	(3,020)	1,246,135	25
<b>Total (Acct. 433):</b>	<b>1,249,155</b>	<b>(3,020)</b>	<b>1,246,135</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</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	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>26,197,959</b>	<b>19,090,534</b>	<b>45,288,493</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	14,496				14,496	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	2,391				2,391	3
Materials	9,439				9,439	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>11,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,830</b>	
<b>Net income (or loss)</b>	<b>2,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,666</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	8,322,852	0	0	0	<b>8,322,852</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	1,694				<b>1,694</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 Wisconsin Remainder Assessment</b>	<b>8,321,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,321,158</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	1,395,871	0	1,395,871	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	2,391	0	2,391	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	99,701	0	99,701	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>1,497,963</b>	<b>0</b>	<b>1,497,963</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	29.0	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)	77,726,897	75,553,541	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	22,488,140	20,991,684	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>55,238,757</b>	<b>54,561,857</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	703,767	708,388	8
Sinking Funds (125)	1,810,639	1,896,397	9
Depreciation Fund (126)	50,000	50,000	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>2,564,406</b>	<b>2,654,785</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	5,876,155	4,992,061	12
Special Deposits (134)	0	0	13
Working Funds (135)	0	0	14
Temporary Cash Investments (136)	0	0	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,661,211	1,331,834	17
Other Accounts Receivable (143)	67,960	67,960	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	482,417	419,893	20
Plant Materials and Operating Supplies (154)	229,627	161,917	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	7,416	8,029	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>8,324,786</b>	<b>6,981,694</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	192,116	124,558	29
Extraordinary Property Losses (182)	180,000	210,000	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>372,116</b>	<b>334,558</b>	
<b>Total Assets and Other Debits</b>	<b>66,500,065</b>	<b>64,532,894</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)	5,137,182	5,137,182	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	45,288,493	44,042,358	37
<b>Total Proprietary Capital</b>	<b>50,425,675</b>	<b>49,179,540</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	10,070,000	9,015,000	38
Advances from Municipality (223)	3,004,214	3,362,595	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>13,074,214</b>	<b>12,377,595</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	437,733	383,494	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)		130	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	140,359	102,817	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	214,698	201,997	48
<b>Total Current and Accrued Liabilities</b>	<b>792,790</b>	<b>688,438</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	49,663	31,472	49
Customer Advances for Construction (252)	27,000		50
Other Deferred Credits (253)	2,130,723	2,255,849	51
<b>Total Deferred Credits</b>	<b>2,207,386</b>	<b>2,287,321</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)		0	55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>66,500,065</b>	<b>64,532,894</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	75,553,541	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)	51,974,665	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	23,523,328	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)	2,228,904				8
<b>Total Utility Plant</b>	<b>77,726,897</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)	17,360,841	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	5,127,299	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>22,488,140</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>55,238,757</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>	16,230,915				<b>16,230,915</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,102,318				<b>1,102,318</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	110,304				<b>110,304</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	6,303				<b>6,303</b>	<b>10</b>
Other credits (specify):						<b>11</b>
	0				<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>1,218,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,218,925</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	88,999				<b>88,999</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
	0				<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>88,999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,999</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>17,360,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,360,841</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

General footnotes

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

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## 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>	4,760,769				<b>4,760,769</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	381,617				<b>381,617</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>381,617</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>381,617</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	15,087				<b>15,087</b>	18
Cost of removal	0				<b>0</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>15,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,087</b>	25
<b>Balance end of year (111.2)</b>	<b>5,127,299</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,127,299</b>	26
<b>Footnotes</b>						27

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

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

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

## 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)	229,627	161,917	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>229,627</b>	<b>161,917</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>				
2001 REVENUE BONDS-DEFERRED AMT ON REFUNDING	9,146	428	34,299	1
2001-2009 REVENUE BONDS-UNAMORTIZED DISCOUNT/EXPENSE	10,814	428	157,817	2
<b>Total</b>			<b>192,116</b>	
<b>Unamortized premium on debt (251)</b>				
2001 REFUNDING OF 1992 & 1993	686	429	4,633	3
2003 REFUNDING OF 1995	1,978	429	15,332	4
2007 REVENUE BONDS	610	429	8,232	5
2009 REFUNDING OF 1997	320	429	10,200	6
2009 REVENUE BONDS	264	429	11,266	7
<b>Total</b>			<b>49,663</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	5,137,182	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>5,137,182</u></u>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2001 REFUNDING REVENUE	08/15/2001	10/01/2016	4.56%	3,300,000	1
2003 REFUNDING REVENUE	09/15/2003	10/01/2017	3.84%	1,105,000	2
2007 REFUNDING REVENUE	05/01/2007	10/01/2023	4.23%	1,840,000	3
2009 REFUNDING 1997 REVENUE	07/15/2009	10/01/2024	4.43%	1,825,000	* 4
2009 REVENUE	07/15/2009	10/01/2028	4.43%	2,000,000	* 5
<b>Total Bonds (Account 221):</b>				<b>10,070,000</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>					
ADVANCE FOR 1987 STATE TRUST FUND	01/01/1988	03/15/2016	7.24%	1,653,943	1
ADVANCE FOR 1989 STATE TRUST FUND	01/01/1989	01/25/2019	7.68%	1,350,271	2
<b>Total for Account 223</b>				<b>3,004,214</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		4
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,379,309	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,379,309</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,265,786	6
Social Security taxes	106,784	7
PSC Remainder Assessment	6,739	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,379,309</b>	
<b>Balance end of year</b>	<b>0</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>					
2009 REFUNDING		32,782	0	<b>32,782</b>	1
2009 REVENUE		39,524	0	<b>39,524</b>	2
2007 REVENUE	20,622	81,362	82,487	<b>19,497</b>	3
1996 REVENUE	3,066	4,088	7,154	<b>0</b>	4
1997 REVENUE	26,723	80,170	106,893	<b>0</b>	5
2003 REVENUE	12,715	49,061	50,861	<b>10,915</b>	6
2001 REVENUE	39,691	156,713	158,763	<b>37,641</b>	7
<b>Subtotal</b>	<b>102,817</b>	<b>443,700</b>	<b>406,158</b>	<b>140,359</b>	
<b>Advances from Municipality (223)</b>					
1987 ADVANCE	0	138,447	138,447	<b>0</b>	8
1989 ADVANCE	0	108,973	108,973	<b>0</b>	9
<b>Subtotal</b>	<b>0</b>	<b>247,420</b>	<b>247,420</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			<b>0</b>	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			<b>0</b>	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>102,817</b>	<b>691,120</b>	<b>653,578</b>	<b>140,359</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>		
NON-CURRENT & DEFERRED SPECIAL ASSESSMENTS	703,767	2
<b>Total (Acct. 124):</b>	<b>703,767</b>	
<b>Sinking Funds (125):</b>		
CASH RESERVE REVENUE BONDS O&M P&I	1,810,639	3
<b>Total (Acct. 125):</b>	<b>1,810,639</b>	
<b>Depreciation Fund (126):</b>		
RESERVED FOR DEPRECIATION	50,000	4
<b>Total (Acct. 126):</b>	<b>50,000</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,661,211	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>1,661,211</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
DUE FROM STATE	67,960	* 14
<b>Total (Acct. 143):</b>	<b>67,960</b>	
<b>Receivables from Municipality (145):</b>		
CURRENT SPECIAL ASSESSMENTS - TAX ROLL	482,417	* 15
<b>Total (Acct. 145):</b>	<b>482,417</b>	
<b>Prepayments (165):</b>		
PSC REMAINDER ASSESSMENT	7,416	16
<b>Total (Acct. 165):</b>	<b>7,416</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>Extraordinary Property Losses (182):</b>		
DEFERRED COST OF REMOVAL - HYDRANTS	180,000	* 17
<b>Total (Acct. 182):</b>	<b>180,000</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,987,953	23
OPEB LIABILITY	142,770	24
<b>Total (Acct. 253):</b>	<b>2,130,723</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

(182) Deferred cost of Removal - Hydrant accumulated depreciation deficiency balance expensed over a 10 year period beginning in 2006.

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

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

(145) Receivables from Municipality - Current due includes delinquent utility bills for water balance transferred to tax roll and utility construction due as special assessments.

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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)	51,501,867	0	0	0	<b>51,501,867</b>	<b>1</b>
Materials and Supplies	195,772	0	0	0	<b>195,772</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	16,795,878	0	0	0	<b>16,795,878</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	2,058,951	0	0	0	<b>2,058,951</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>32,842,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,842,810</b>	
Net Operating Income	1,706,664	0	0	0	<b>1,706,664</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.20%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.20%</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	2,129,949	0	0	0	<b>2,129,949</b>	1
<b>Add credits during year:</b>					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	141,996	0	0	0	<b>141,996</b>	3
<b>Other (specify):</b>					<b>0</b>	4
<b>Balance End of Year</b>	<b>1,987,953</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,987,953</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.**

The change in revenues due to rate change is estimated at \$587,000 is inclusive of all customer classes but calculated against each separately. The rate change, effective May 2009, accounts for 9% of the revenue in 2009.

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**5. Obligations incurred or assumed, excluding commercial paper.**

A bond issue of \$2,000,000 for 2009 capital projects.

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**6. Formal proceedings with the Public Service Commission.**

Rate Case Docket 1740-WR-110.

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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)	8,024,454	7,472,655	1
<b>Total Sales of Water</b>	<b>8,024,454</b>	<b>7,472,655</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	79,181	76,583	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	219,217	209,187	5
<b>Total Other Operating Revenues</b>	<b>298,398</b>	<b>285,770</b>	
<b>Total Operating Revenues</b>	<b>8,322,852</b>	<b>7,758,425</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	116,021	114,993	6
Pumping Expenses (620-633)	924,690	941,997	7
Water Treatment Expenses (640-652)	576,441	529,798	8
Transmission and Distribution Expenses (660-678)	1,254,269	1,059,873	9
Customer Accounts Expenses (901-906)	299,422	323,965	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	933,718	996,977	12
<b>Total Operation and Maintenance Expenses</b>	<b>4,104,561</b>	<b>3,967,603</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	1,102,318	1,081,157	13
Amortization Expense (404-407)	30,000	30,000	* 14
Taxes (408 )	1,379,309	1,260,565	15
<b>Total Other Operating Expenses</b>	<b>2,511,627</b>	<b>2,371,722</b>	
<b>Total Operating Expenses</b>	<b>6,616,188</b>	<b>6,339,325</b>	
<b>NET OPERATING INCOME</b>	<b>1,706,664</b>	<b>1,419,100</b>	

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## WATER OPERATING REVENUES & EXPENSES

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**Water Operating Revenues & Expenses (Page W-01)**

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

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

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## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )	2	713	1,421	2
Industrial (460.3 )				3
Public Authority (460.4 )	1	78,696	129,406	4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>79,409</b>	<b>130,827</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	23,152	1,288,528	3,984,884	5
Commercial (461.2 )	2,591	666,873	1,461,530	6
Industrial (461.3 )	109	517,711	760,605	7
Public Authority (461.4 )	211	181,173	356,073	8
<b>Total Metered Sales to General Customers (461)</b>	<b>26,063</b>	<b>2,654,285</b>	<b>6,563,092</b>	
Private Fire Protection Service (462 )	248		52,245	9
Public Fire Protection Service (463 )	26,144		1,278,290	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>52,458</b>	<b>2,733,694</b>	<b>8,024,454</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)	
NONE				1
<b>Total</b>		<u><u>0</u></u>	<u><u>0</u></u>	

## 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>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	1,278,290	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>1,278,290</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	79,181	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>79,181</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISC SERVICE REVENUES	63,777	9
AIRSTRIPPER REIMBURSEMENT	64,060	10
Return on net investment in meters charged to sewer department	91,380	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>219,217</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.

Revenue reimbursement from sewer utility for shared depreciation expense on meters @ 50%.

Reimbursement of expense by National Presto @ 90% of cost for operating airstripper tower per contract. Other miscellaneous service revenues not recordable elsewhere.

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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)	20,081	18,509	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	1,018	959	3
Miscellaneous Expenses (603)	10,211	2,461	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	18,303	17,831	6
Maintenance of Structures and Improvements (611)	11,646	10,366	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	54,762	64,867	* 10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
<b>Total Source of Supply Expenses</b>	<b>116,021</b>	<b>114,993</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	18,174	16,664	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	431,192	444,613	16
Pumping Labor and Expenses (624)	147,432	156,799	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	59,592	58,167	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	18,495	17,888	21
Maintenance of Structures and Improvements (631)	108,023	122,230	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	141,782	125,636	24
<b>Total Pumping Expenses</b>	<b>924,690</b>	<b>941,997</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	9,677	11,142	25
Chemicals (641)	251,801	228,185	26
Operation Labor and Expenses (642)	155,113	153,220	27
Miscellaneous Expenses (643)	42,330	38,397	28
Rents (644)	55,756	45,879	29
Maintenance Supervision and Engineering (650)	31,608	18,922	* 30
Maintenance of Structures and Improvements (651)	21,545	21,343	31
Maintenance of Water Treatment Equipment (652)	8,611	12,710	32
<b>Total Water Treatment Expenses</b>	<b>576,441</b>	<b>529,798</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)	0	0	33
Storage Facilities Expenses (661)	4,442	4,858	34
Transmission and Distribution Lines Expenses (662)	128,276	120,950	35
Meter Expenses (663)	47,370	57,707	* 36
Customer Installations Expenses (664)	178,081	201,876	37
Miscellaneous Expenses (665)	88,253	50,180	* 38
Rents (666)	12,373	12,118	39
Maintenance Supervision and Engineering (670)	59,273	47,243	* 40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	317,279	7	* 42
Maintenance of Transmission and Distribution Mains (673)	124,644	342,818	* 43
Maintenance of Services (675)	133,313	35,961	* 44
Maintenance of Meters (676)	61,011	65,835	45
Maintenance of Hydrants (677)	99,954	120,320	46
Maintenance of Miscellaneous Plant (678)	0	0	47
<b>Total Transmission and Distribution Expenses</b>	<b>1,254,269</b>	<b>1,059,873</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	88,366	109,079	* 49
Customer Records and Collection Expenses (903)	209,362	202,012	50
Uncollectible Accounts (904)	1,694	12,874	* 51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
<b>Total Customer Accounts Expenses</b>	<b>299,422</b>	<b>323,965</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	237,567	305,615	* 55
Office Supplies and Expenses (921)	19,533	15,621	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	5,021	6,262	58
Property Insurance (924)	35,075	25,196	59
Injuries and Damages (925)	40,600	40,600	60
Employee Pensions and Benefits (926)	594,237	602,186	61
Regulatory Commission Expenses (928)	1,685	1,497	62
Duplicate Charges--Credit (929)	0	0	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	0	0	64
Rents (931)	0	0	65
Maintenance of General Plant (932)	0	0	66
<b>Total Administrative and General Expenses</b>	<b>933,718</b>	<b>996,977</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,104,561</b>	<b>3,967,603</b>	

## 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.

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

### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		1,307,653	1,185,959	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		42,052	39,356	2
<b>Net property tax equivalent</b>		<b>1,265,601</b>	<b>1,146,603</b>	
Social Security		106,784	106,487	3
PSC Remainder Assessment		6,739	7,290	4
Other (specify): SPECIAL ASSESSMENTS-RESERVOIR		185	185	5
<b>Total tax expense</b>		<b>1,379,309</b>	<b>1,260,565</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	Eau Claire			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.167611	0.163897			3
County tax rate	mills		3.165860	3.379384			4
Local tax rate	mills		7.510235	7.344033			5
School tax rate	mills		9.428292	9.219386			6
Voc. school tax rate	mills		1.641847	1.605465			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>21.913845</b>	<b>21.712165</b>			<b>10</b>
Less: state credit	mills		1.454966	1.526675			11
<b>Net tax rate</b>	mills		<b>20.458879</b>	<b>20.185490</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.510235</b>	<b>7.344033</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.070139</b>	<b>10.824851</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.580374</b>	<b>18.168884</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.913845</b>	<b>21.712165</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.847883</b>	<b>0.836807</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.458879</b>	<b>20.185490</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.346733</b>	<b>16.891352</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>75,553,541</b>	2,069,003	73,484,538			22
Materials & Supplies	\$	<b>161,917</b>	0	161,917			23
<b>Subtotal</b>	\$	<b>75,715,458</b>	<b>2,069,003</b>	<b>73,646,455</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>958,631</b>	0	958,631			25
<b>Taxable Assets</b>	\$	<b>74,756,827</b>	<b>2,069,003</b>	<b>72,687,824</b>			<b>26</b>
Assessment Ratio	dec.		1.012501	1.035444			27
<b>Assessed Value</b>	\$	<b>77,359,039</b>	<b>2,094,868</b>	<b>75,264,171</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.346733</b>	<b>16.891352</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,307,653</b>	<b>36,339</b>	<b>1,271,314</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	899,112					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,307,653</b>					<b>34</b>
Footnotes							35

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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)	191,670				191,670	4
Structures and Improvements (311)	21,532				21,532	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	423,860				423,860	8
Supply Mains (316)	469,395				469,395	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>1,106,457</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,106,457</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	5,620				5,620	11
Structures and Improvements (321)	1,364,786				1,364,786	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	3,040,650				3,040,650	14
Diesel Pumping Equipment (326)	15,573				15,573	15
Other Pumping Equipment (328)	51,840				51,840	16
<b>Total Pumping Plant</b>	<b>4,478,469</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,478,469</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	300				300	17
Structures and Improvements (331)	1,975,126				1,975,126	18
Sand or Other Media Filtration Equipment (332)	3,125,802				3,125,802	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>5,101,228</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,101,228</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	86,684				86,684	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	3,722,615				3,722,615	24
Transmission and Distribution Mains (343)	22,224,062	524,130	36,543		22,711,649	25
Services (345)	5,681,396	179,323	1,927		5,858,792	26
Meters (346)	3,992,023	66,983	28,942		4,030,064	27
Hydrants (348)	4,031,006	264,159	21,587		4,273,578	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)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>39,737,786</b>	<b>1,034,595</b>	<b>88,999</b>	<b>0</b>	<b>40,683,382</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	11,609				11,609	31
Office Furniture and Equipment (391)	1,075				1,075	32
Computer Equipment (391.1)	118,492				118,492	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	151,373				151,373	36
Laboratory Equipment (395)	93,904				93,904	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	228,676				228,676	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>605,129</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>605,129</b>	
<b>Total utility plant in service directly assignable</b>	<b>51,029,069</b>	<b>1,034,595</b>	<b>88,999</b>	<b>0</b>	<b>51,974,665</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>51,029,069</b>	<b>1,034,595</b>	<b>88,999</b>	<b>0</b>	<b>51,974,665</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				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	55,337				55,337	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>55,337</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,337</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)	0				0	24
Transmission and Distribution Mains (343)	17,205,878	185,449			17,391,327	25
Services (345)	3,162,828	57,542			3,220,370	26
Meters (346)	0				0	27
Hydrants (348)	2,817,181	54,200	15,087		2,856,294	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>23,185,887</b>	<b>297,191</b>	<b>15,087</b>	<b>0</b>	<b>23,467,991</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>23,241,224</b>	<b>297,191</b>	<b>15,087</b>	<b>0</b>	<b>23,523,328</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>23,241,224</b>	<b>297,191</b>	<b>15,087</b>	<b>0</b>	<b>23,523,328</b>	

## 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)	19,232	3.20%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	353,970	2.90%	12,292	4
Supply Mains (316)	316,631	1.80%	8,449	5
Other Water Source Plant (317)	0	0.00%	0	6
<b>Total Source of Supply Plant</b>	<b>689,833</b>		<b>20,741</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	838,237	3.20%	43,673	7
Other Power Production Equipment (323)	0	0.00%	0	8
Electric Pumping Equipment (325)	1,858,946	4.40%	133,789	9
Diesel Pumping Equipment (326)	15,573	4.40%	0	10
Other Pumping Equipment (328)	51,231	4.40%	609	11
<b>Total Pumping Plant</b>	<b>2,763,987</b>		<b>178,071</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,069,803	3.20%	63,204	12
Sand or Other Media Filtration Equipment (332)	2,438,921	3.30%	103,151	13
Membrane Filtration Equipment (333)	0	0.00%	0	14
Other Water Treatment Equipment (334)	0	0.00%	0	15
<b>Total Water Treatment Plant</b>	<b>3,508,724</b>		<b>166,355</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%	0	16
Distribution Reservoirs and Standpipes (342)	1,361,466	1.90%	70,730	17
Transmission and Distribution Mains (343)	3,216,042	1.30%	292,082	18
Services (345)	1,989,041	2.90%	167,333	19
Meters (346)	1,301,207	5.50%	220,607	20
Hydrants (348)	804,878	2.20%	91,350 *	21
Other Transmission and Distribution Plant (349)	0	0.00%	0	22
<b>Total Transmission and Distribution Plant</b>	<b>8,672,634</b>		<b>842,102</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	7,233	2.90%	337	23
Office Furniture and Equipment (391)	1,075	5.80%	0	24
Computer Equipment (391.1)	118,491	26.70%	0	25
Transportation Equipment (392)	0	0.00%	0	26
Stores Equipment (393)	0	0.00%	0	27
Tools, Shop and Garage Equipment (394)	151,373	5.80%	0	28
Laboratory Equipment (395)	88,889	5.80%	5,015	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					19,232	1
312					0	2
313					0	3
314					366,262	4
316					325,080	5
317					0	6
	0	0	0	0	710,574	
321					881,910	7
323					0	8
325					1,992,735	9
326					15,573	10
328					51,840	11
	0	0	0	0	2,942,058	
331					1,133,007	12
332					2,542,072	13
333					0	14
334					0	15
	0	0	0	0	3,675,079	
341					0	16
342					1,432,196	17
343	36,543				3,471,581	18
345	1,927				2,154,447	19
346	28,942		6,303		1,499,175	20
348	21,587				874,641 *	21
349					0	22
	88,999	0	6,303	0	9,432,040	
390					7,570	23
391					1,075	24
391.1					118,491	25
392					0	26
393					0	27
394					151,373	28
395					93,904	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)	0	0.00%		30
Communication Equipment (397)	228,676	9.20%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
<b>Total General Plant</b>	<b>595,737</b>		<b>5,352</b>	
<b>Total accum. prov. directly assignable</b>	<b>16,230,915</b>		<b>1,212,621</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
<b>Total accum. prov. for depreciation</b>	<b>16,230,915</b>		<b>1,212,621</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					0	30
397					228,676	31
397.1					0	32
398					0	33
	0	0	0	0	601,089	
	88,999	0	6,303	0	17,360,840	
					0	34
	88,999	0	6,303	0	17,360,840	

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

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

If Adjustments for any account are nonzero, please explain.

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

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

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## 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	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	8,550	3.20%	1,771	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>8,550</b>		<b>1,771</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	2,700,859	1.30%	224,882	18
Services (345)	1,545,854	2.90%	92,556	19
Meters (346)	0	0.00%		20
Hydrants (348)	505,506	2.20%	62,408	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>4,752,219</b>		<b>379,846</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					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					10,321	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	10,321	
341					0	16
342					0	17
343					2,925,741	18
345					1,638,410	19
346					0	20
348	15,087				552,827	21
349					0	22
	15,087	0	0	0	5,116,978	
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>4,760,769</b>		<b>381,617</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
<b>Total accum. prov. for depreciation</b>	<b>4,760,769</b>		<b>381,617</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	
	15,087	0	0	0	5,127,299	
					0	34
	15,087	0	0	0	5,127,299	

## 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	85		247,599	247,684	1
February			223,432	223,432	2
March			239,278	239,278	3
April	95		250,541	250,636	4
May			303,165	303,165	5
June			302,934	302,934	6
July	89		379,880	379,969	7
August			295,668	295,668	8
September			333,589	333,589	9
October	228		244,602	244,830	10
November			218,534	218,534	11
December			222,641	222,641	12
<b>Total annual pumpage</b>	<b>497</b>	<b>0</b>	<b>3,261,863</b>	<b>3,262,360</b>	

## WATER LOSS AND OTHER STATISTICS

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

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	3,262,360	1
Less: Gallons (000's) used in the treatment process:	80,238	2
Subtotal: Gallons (000's) entering distribution system:	<b>3,182,122</b>	3
Less: Gallons (000's) sold:	2,733,694	4
Gallons (000's) entering distribution system but not sold:	<b>448,428</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	72,000	7
Gallons (000's) used for fire protection:	10,000	8
Gallons (000's) used to prevent freezing of distribution system:	25,000	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>107,000</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	10,000	13
Gallons (000's) lost due to service leaks or breaks:	5,000	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>326,428</b>	17
Subtotal of Estimated Losses:	<b>341,428</b>	18
Percentage of water entering distribution system sold:	<b>86%</b>	19
Percentage of unaccounted for water:	<b>10%</b>	20
If more than 15%, indicate causes:		21

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

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	15,749	22
Date of maximum: 07/20/2009		23
Cause of maximum: Lawn Watering		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	5,266	25
Date of minimum: 12/26/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	5,848,800	27
If water is purchased:		28
Vendor Name: CITY OF ALTOONA		29
Point of Delivery: CITY OF EAU CLAIRE CUSTOMERS		30
What percentage of purchased water is surface water? 10000%		31
Number of main breaks repaired this year:	16	32
Number of service breaks repaired this year:	44	33
Population served (estimate the number of individuals served):		34
Inside municipality?	63,000	35
Outside municipality?	4,000	36

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RIVERVIEW	17	100	20	1,900,000	Yes	<b>1</b>
RIVERVIEW	18	105	20	2,300,000	Yes	<b>2</b>
RIVERVIEW	19	98	20	2,000,000	Yes	<b>3</b>
RIVERVIEW	21	100	20	3,000,000	Yes	<b>4</b>
RIVERVIEW	04	85	16	700,000	Yes	<b>5</b>
RIVERVIEW	06	84	20	1,000,000	Yes	<b>6</b>
RIVERVIEW	08	90	20	2,000,000	Yes	<b>7</b>
RIVERVIEW	09	95	20	2,000,000	Yes	<b>8</b>
RIVERVIEW	10	95	20	1,000,000	Yes	<b>9</b>
RIVERVIEW	11	90	20	2,300,000	Yes	<b>10</b>
RIVERVIEW	12	89	20	2,300,000	Yes	<b>11</b>
RIVERVIEW	13	95	20	1,300,000	Yes	<b>12</b>
RIVERVIEW	14	101	16	2,000,000	Yes	<b>13</b>
RIVERVIEW	15	88	16	1,900,000	Yes	<b>14</b>
RIVERVIEW	16	99	20	1,700,000	Yes	<b>15</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	AH1	AH2	AH3	1
Location	ABBE HILL	ABBE HILL	ABBE HILL	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1978	1978	1978	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	FORD	9 10
Year Installed	1978	1978	1978	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	60	60	120	13
Footnotes				14

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	JR4	MSA1	MSA2	1
Location	JEFFERS ROAD	MINNESOTA ST.	MINNESOTA ST.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1996	1986	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	2,500	2,500	8
Pump Motor or Standby Engine Mfr	SQUARE D	U.S.	U.S.	9 10
Year Installed	1996	1986	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	40	13
Footnotes				14

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NS2	NS3	NS4	1
Location	NORTH STATION	NORTH STATION	NORTH STATION	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	DELEVAL	DELEVAL	ALLIS CHALMERS	5
Year Installed	1945	1945	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	5,600	4,200	5,600	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	IDEAL	9 10
Year Installed	2000	2000	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	400	500	13
Footnotes				14

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ABBE	DAMON STREET	MT WASHINGTON	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3 4
Year constructed	1975	1986	1970	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	229	66	229	9 10
Total capacity in gallons (actual)	1,000,000	5,600,000	4,000,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		14 15
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		16 17 18
Filters, type (gravity, pressure, other, none)		GRAVITY		19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		24.0000		21 22 23
Is a corrosion control chemical used (yes, no)?		Y		24 25
Is water fluoridated (yes, no)?		Y		26 27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MT. TOM	NW-FOLSOM	OAKWOOD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3 4 5
Year constructed	1920	1998	1986	6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	228	132	186	9 10
Total capacity in gallons (actual)	3,200,000	2,000,000	500,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	16 17 18
Filters, type (gravity, pressure, other, none)			GRAVITY	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			24.0000	21 22 23
Is a corrosion control chemical used (yes, no)?			N	24 25
Is water fluoridated (yes, no)?			Y	26 27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RIVERVIEW		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1952		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	83		6
Total capacity in gallons (actual)	150,000		7
<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	684				684		1
M	D	3.000	1,636				1,636		2
M	D	4.000	32,076		812		31,264		3
M	D	6.000	582,764	117	9,295		573,586	*	4
M	D	8.000	743,288	8,018	2,514		748,792	*	5
M	D	10.000	121,215	1,018	885		121,348	*	6
M	S	10.000	30				30		7
M	D	12.000	216,581	374			216,955	*	8
M	S	12.000	1,641				1,641		9
M	D	14.000	18,698				18,698		10
M	S	14.000	1,260				1,260		11
M	D	16.000	139,153	8	8		139,153	*	12
M	S	16.000	1,308				1,308		13
M	D	20.000	8,456				8,456		14
M	S	20.000	2,832				2,832		15
M	D	24.000	39,012				39,012		16
M	S	24.000	3,672				3,672		17
M	D	30.000	29,120				29,120		18
M	S	30.000	764				764		19
M	S	36.000	2,445				2,445		20
<b>Total Within Municipality</b>			<b>1,946,635</b>	<b>9,535</b>	<b>13,514</b>	<b>0</b>	<b>1,942,656</b>		
<b>Total Utility</b>			<b>1,946,635</b>	<b>9,535</b>	<b>13,514</b>	<b>0</b>	<b>1,942,656</b>		

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## WATER MAINS

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**Water Mains (Page W-19)**

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

Capital expenditures for water main are financed through a combination of issued debt and utility earnings. New mains are assessed against property owners over a period of 10 years.

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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)	
L	0.625	9				9		1
L	0.750	1,345		8		1,337		* 2
M	0.750	6,131	2	5		6,128		* 3
L	1.000	68		1		67		* 4
M	1.000	14,270	86	4		14,352		* 5
L	1.250	23				23		6
M	1.250	178				178		7
L	1.500	8				8		8
M	1.500	318				318		9
L	2.000	5	1			6		10
M	2.000	400	12			412		11
M	3.000	43				43		12
M	4.000	365				365		13
M	6.000	182	2			184		14
M	8.000	14				14		15
M	10.000	3				3		16
M	12.000	1				1		17
<b>Total Utility</b>		<b>23,363</b>	<b>103</b>	<b>18</b>	<b>0</b>	<b>23,448</b>	<b>0</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

**Explain all reported Adjustments.**

None.

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

Water services are financed through a combination of debt issuance and utility earnings. New services are assessed against the property owner over a period of 10 years.

**If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.**

Services being replaced by newer services.

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

The number of utility-owned services not in use has not been reported to date. A procedure will be put in place to reconcile the total utility services against those in use by size and pipe material.

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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.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	8,933		20		8,913	1,082	1
0.750	16,859		22		16,837	1,955	2
1.000	686	48	6		728	91	3
1.500	389	12	22		379	96	4
2.000	331	12	21		322	86	5
3.000	142	25	18		149	48	6
4.000	51		2		49	6	7
6.000	22				22	18	8
8.000	4				4	2	9
<b>Total:</b>	<b>27,417</b>	<b>97</b>	<b>111</b>	<b>0</b>	<b>27,403</b>	<b>3,384</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	7,961	531	5	5	0	411	8,913	1
0.750	15,130	1,049	34	55	0	569	16,837	2
1.000	129	449	22	21	0	107	728	3
1.500	5	284	10	35	0	45	379	4
2.000	0	212	16	55	0	39	322	5
3.000	0	43	4	31	0	71	149	6
4.000	0	22	7	11	0	9	49	7
6.000	0	7	8	3	0	4	22	8
8.000	0	0	2	0	0	2	4	9
<b>Total:</b>	<b>23,225</b>	<b>2,597</b>	<b>108</b>	<b>216</b>	<b>0</b>	<b>1,257</b>	<b>27,403</b>	

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## METERS

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### Meters (Page W-21)

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

Meters are changed and tested in the utility meter shop on a 10 year basis.

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

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

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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	0				0	1
Within Municipality	3,703	45	52		3,696	2
<b>Total Fire Hydrants</b>	<b>3,703</b>	<b>45</b>	<b>52</b>	<b>0</b>	<b>3,696</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:	3,620
Number of distribution system valves end of year:	75
Number of distribution valves operated during year:	183