



3014 (01-03-11)

ANNUAL REPORT

OF

Name: ALTOONA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 1303 LYNN AVENUE
ALTOONA, WI 54702

For the Year Ended: DECEMBER 31, 2010

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

City of Altoona
Altoona, Wisconsin

We have compiled the accompanying prescribed financial report form of the City of Altoona as of and for the year ended December 31, 2010. We have not audited or reviewed the accompanying prescribed report and, accordingly, do not express an opinion or provide any assurance about whether the prescribed report is in accordance with the form prescribed by the Wisconsin Public Service Commission.

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

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

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the management of the City of Altoona and the Wisconsin Public Service Commission, and should not be used for any other purposes.

Johnson Block & Co., Inc.
March 31, 2011
Madison, WI

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ALTOONA MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 1303 LYNN AVENUE
ALTOONA, WI 54702

When was utility organized? 11/1/1917

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JON PFEILSTICKER

Title: FINANCE DIRECTOR

Office Address:

1303 LYNN AVENUE
P.O. BOX 8
ALTOONA, WI 54720

Telephone: (715) 839 - 6092

Fax Number: (715) 839 - 1800

Email Address: jonp@ci.altoona.wi.us

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

Name: KEVIN KRYSINSKI

Title: PARTNER

Office Address: JOHNSON BLOCK AND COMPANY, INC.

49 KESSEL COURT, SUITE 210
MADISON, WI 53711

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

Email Address: kkrysinski@johnsonblock.com

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

Name: WILLIAM SPANGLER

Title: MAYOR

Office Address:

1303 LYNN AVENUE
P.O. BOX 8
ALTOONA, WI 54720

Telephone: (715) 839 - 6092

Fax Number: (715) 839 - 1800

Email Address:

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

NO

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

Name: KEVIN KRYSINSKI

Title: PARTNER

Office Address: JOHNSON BLOCK AND COMPANY, INC.

49 KESSEL COURT, SUITE 210
MADISON, WI 53711

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

Email Address: kkrysinski@johnsonblock.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 7/6/2010

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

Names and titles of utility management including manager or superintendent:

Name: MICHAEL GOLAT

Title: CITY ADMINISTRATOR/PUBLIC WORKS DIRECTOR

Office Address:

1303 LYNN AVE
P.O. BOX 8
ALTOONA, WI 54720

Telephone: (715) 839 - 6092

Fax Number: (715) 839 - 1800

Email Address: michaelg@ci.altoona.wi.us

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MR. ROBERT HANKS, ALDERPERSON
- MR RAY HENNING, ALDERPERSON
- MR TOM MEYER, ALDERPERSON
- MR BRENDAN PRATT, ALDERPERSON
- MR WILLIAM SPANGLER, MAYOR
- MR DALE STUBER, ALDERPERSON
- MS COLLEEN WEBER, ALDERPERSON

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	776,697	776,002	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	441,926	363,068	2
Depreciation Expense (403)	170,920	155,959	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	145,289	121,718	5
Total Operating Expenses	758,135	640,745	
Net Operating Income	18,562	135,257	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	18,562	135,257	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,311	7,957	10
Miscellaneous Nonoperating Income (421)	221,371	125,154	11
Total Other Income	235,682	133,111	
Total Income	254,244	268,368	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,316)	(14,317)	12
Other Income Deductions (426)	28,556	26,923	13
Total Miscellaneous Income Deductions	14,240	12,606	
Income Before Interest Charges	240,004	255,762	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	280	0	14
Amortization of Debt Discount and Expense (428)	1,101	801	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	30,753	31,291	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	32,134	32,092	
Net Income	207,870	223,670	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,204,320	1,980,650	20
Balance Transferred from Income (433)	207,870	223,670	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	72	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,412,118	2,204,320	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	776,697	0	776,697	1
Total (Acct. 400):	776,697	0	776,697	
Operation and Maintenance Expense (401-402):				
Derived	441,926	0	441,926	2
Total (Acct. 401-402):	441,926	0	441,926	
Depreciation Expense (403):				
Derived	170,920	0	170,920	3
Total (Acct. 403):	170,920	0	170,920	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	145,289	0	145,289	5
Total (Acct. 408):	145,289	0	145,289	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	18,562	0	18,562	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	14,311		14,311	11
Total (Acct. 419):	14,311	0	14,311	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		50,737	50,737	12
SPECIAL ASSESSMENT REVENUE	0	102,334	102,334	13
CONTRIBUTIONS BY MUNICIPALITY	0	51,858	51,858	14

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
FEDERAL GRANTS		16,442	16,442	15
Total (Acct. 421):	0	221,371	221,371	
TOTAL OTHER INCOME:	14,311	221,371	235,682	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(14,316)	0	(14,316)	16
NONE			0	17
Total (Acct. 425):	(14,316)	0	(14,316)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	28,556	28,556	18
NONE			0	19
Total (Acct. 426):	0	28,556	28,556	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,316)	28,556	14,240	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	280	0	280	20
Total (Acct. 427):	280	0	280	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION - DEBT DISCOUNT	1,101		1,101	21
Total (Acct. 428):	1,101	0	1,101	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	30,753	0	30,753	23
Total (Acct. 430):	30,753	0	30,753	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	32,134	0	32,134	
NET INCOME:	15,055	192,815	207,870	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	876,604	1,327,716	2,204,320	26
Total (Acct. 216):	876,604	1,327,716	2,204,320	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	15,055	192,815	207,870	27
Total (Acct. 433):	15,055	192,815	207,870	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
2009 PRIOR AUDIT ADJUSTMENT	72		72	29
Total (Acct. 435)--Debit:	72	0	72	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	891,587	1,520,531	2,412,118	

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

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

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	776,697	0	0	0	776,697	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	776,697	0	0	0	776,697	

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	110,348	0	110,348	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	110,348	0	110,348	

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	2.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	8,728,079	8,192,806	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,129,737	1,919,542	2
Net Utility Plant	6,598,342	6,273,264	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	3,490	(164,839)	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	170,233	179,009	15
Other Accounts Receivable (143)	71,061	57,055	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	51,664	33,156	18
Plant Materials and Operating Supplies (154)	7,673	16,914	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	110	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	304,121	121,405	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,714	10,815	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	320,687	374,887	32
Total Deferred Debits	336,401	385,702	
Total Assets and Other Debits	7,238,864	6,780,371	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,882,771	1,882,771	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,412,118	2,204,320	35
Total Proprietary Capital	4,294,889	4,087,091	
LONG-TERM DEBT			
Bonds (221)	192,219	0	36
Advances from Municipality (223)	770,000	835,000	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	962,219	835,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	14,554	26,531	40
Payables to Municipality (233)	263,476	113,103	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	2,744	2,572	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)		776	46
Total Current and Accrued Liabilities	280,774	142,982	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	1,700,982	1,715,298	49
Total Deferred Credits	1,700,982	1,715,298	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,238,864	6,780,371	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	8,192,806	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,630,211	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,694,677	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)	403,191				8
Total Utility Plant	8,728,079	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,666,934	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	462,803	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,129,737	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	6,598,342	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,485,295				1,485,295	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	170,920				170,920	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,414				13,414	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	184,334	0	0	0	184,334	16
Debits during year						17
Book cost of plant retired	2,695				2,695	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,695	0	0	0	2,695	25
Balance end of year (111.1)	1,666,934	0	0	0	1,666,934	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	434,247				434,247	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	28,556				28,556	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	28,556	0	0	0	28,556	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	462,803	0	0	0	462,803	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	7,673	16,914	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	7,673	16,914	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2006B NOTE	601	428	8,414	1
2008 GO NOTE	200	428	1,600	2
2010 CWF LOAN	300	428	5,700	3
Total			15,714	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,882,771	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,882,771</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)	
2010 CWF LOAN	12/08/2010	05/01/2030	2.19%	192,219	1
Total Bonds (Account 221):				192,219	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
2008 G.O. OBLIGATION	12/01/2008	12/01/2018	3.20%	410,000	1
2006B G.O. OBLIGATION	08/16/2006	12/01/2024	4.14%	360,000	2
Total for Account 223				770,000	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	140,639	2
Charged electric department expense		3
Charged sewer department expense	4,158	4
Other (explain):		
NONE		5
Total Accruals and other credits	144,797	
Taxes paid during year:		
County, state and local taxes	135,990	6
Social Security taxes	8,039	7
PSC Remainder Assessment	768	8
Other (explain):		
NONE		9
Total payments and other debits	144,797	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2010 CWF LOAN	0	280	0	280	1
Subtotal	0	280	0	280	
Advances from Municipality (223)					
ADVANCE FROM MUNICIPALITY	2,572	30,753	30,861	2,464	2
Subtotal	2,572	30,753	30,861	2,464	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,572	31,033	30,861	2,744	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	170,233	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	170,233	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
SPECIAL ASSESSMENTS RECEIVABLE	70,861	14
INTEREST RECEIVABLE	200	15
Total (Acct. 143):	71,061	
Receivables from Municipality (145):		
TAX LEVY DUE FROM AGENCY FUND	51,664	16
Total (Acct. 145):	51,664	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
DEFERRED MAINT. TOWER PAINT	320,687	22
Total (Acct. 186):	320,687	
Payables to Municipality (233):		
DUE TO GENERAL FUND	263,476	23
Total (Acct. 233):	263,476	
Other Deferred Credits (253):		
Regulatory Liability	186,113	24
OTHER DEFERRED REVENUE	1,514,869	25
Total (Acct. 253):	1,700,982	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

THE CITY RECEIVED AUTHORIZATION TO DEFER PAINTING COSTS FOR WATER TOWER #1, TOTALING \$383,746 OVER 7 YEARS ON MARCH 2, 2010.

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

(143) SPECIAL ASSESSMENTS RECEIVABLE IS FOR 2007 AND 2010 ASSESSMENT FOR PLANT ADDITIONS.

(145) TAX LEVY FOR DELINQUENT UTILITIES AND SPECIAL ASSESSMENTS.

(233) THE BALANCE IN THIS ACCOUNT IS THE AMOUNT DUE TO THE GENERAL FUND FROM WATER FOR BOTH OPERATIONAL AND CAPITAL PURPOSES AND THE TAX EQUIVALENT.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	6,589,538	0	0	0	6,589,538	1
Materials and Supplies	12,293	0	0	0	12,293	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,576,114	0	0	0	1,576,114	4
Customer Advances for Construction					0	5
Regulatory Liability	193,271	0	0	0	193,271	6
NONE					0	7
Average Net Rate Base	4,832,446	0	0	0	4,832,446	
Net Operating Income	18,562	0	0	0	18,562	8
Net Operating Income as a percent of						
Average Net Rate Base	0.38%	N/A	N/A	N/A	0.38%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	200,429	0	0	0	200,429	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	14,316	0	0	0	14,316	3
Other (specify):						
NONE					0	4
Balance End of Year	186,113	0	0	0	186,113	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	738,556	738,309	1
Total Sales of Water	738,556	738,309	
Other Operating Revenues			
Forfeited Discounts (470)	2,156	1,964	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	35,985	35,729	5
Total Other Operating Revenues	38,141	37,693	
Total Operating Revenues	776,697	776,002	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	20,344	22,470	6
Pumping Expenses (620-625)	85,100	87,934	7
Water Treatment Expenses (630-635)	37,543	43,833	8
Transmission and Distribution Expenses (640-655)	164,915	91,066	9
Customer Accounts Expenses (901-906)	12,226	12,837	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	121,798	104,928	12
Total Operation and Maintenance Expenses	441,926	363,068	
Other Operating Expenses			
Depreciation Expense (403)	170,920	155,959	13
Amortization Expense (404-407)		0	14
Taxes (408)	145,289	121,718	15
Total Other Operating Expenses	316,209	277,677	
Total Operating Expenses	758,135	640,745	
NET OPERATING INCOME	18,562	135,257	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	2,370	118,199	397,031	5
Commercial (461.2)	148	28,838	74,708	6
Industrial (461.3)				7
Public Authority (461.4)	32	9,672	21,458	8
Total Metered Sales to General Customers (461)	2,550	156,709	493,197	
Private Fire Protection Service (462)	16		6,191	9
Public Fire Protection Service (463)	2,554		239,168	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	5,120	156,709	738,556	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	1
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	239,168	3
NONE		4
Total Public Fire Protection Service (463)	239,168	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,156	6
Other (specify):		
Total Forfeited Discounts (470)	2,156	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
DELQ UTILITY TAX ROLL PENALTY	4,001	9
OTHER WATER SALES	1,454	10
OTHER WATER REVENUE	22,193	11
Return on net investment in meters charged to sewer department	8,337	12
Other (specify):		
Total Other Water Revenues (474)	35,985	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

RETURN ON NET INVESTMENT IN METERS CHARGED TO SEWER DEPARTMENT: DONE.

OTHER WATER REVENUE: VARIOUS WATER INCOME INCLUDING WATER METERS INSTALLED, RECONNECTION FEES, ETC.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	216	0	1
Purchased Water (601)	4,288	0	2
Operation Supplies and Expenses (602)	13,598	13,468	3
Maintenance of Water Source Plant (605)	2,242	9,002	4
Total Source of Supply Expenses	20,344	22,470	
PUMPING EXPENSES			
Operation Labor (620)	4,793	12,567	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	79,184	73,531	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	1,123	1,836	9
Total Pumping Expenses	85,100	87,934	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	37,543	43,833	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	37,543	43,833	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	59,290	44,601	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	57,173	9,348	16
Maintenance of Mains (651)	22,720	19,515	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	15,575	8,600	19
Maintenance of Hydrants (654)	4,073	444	20
Maintenance of Other Plant (655)	6,084	8,558	21
Total Transmission and Distribution Expenses	164,915	91,066	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,881	5,455	22
Accounting and Collecting Labor (902)		0	23
Supplies and Expenses (903)	6,345	7,382	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	12,226	12,837	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	40,404	39,954	28
Office Supplies and Expenses (921)	2,284	540	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	4,146	3,948	31
Property Insurance (924)	10,251	7,738	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	62,869	49,139	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	844	619	36
Transportation Expenses (933)		0	37
Maintenance of General Plant (935)	1,000	2,990	38
Total Administrative and General Expenses	121,798	104,928	
Total Operation and Maintenance Expenses	441,926	363,068	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

(605) MAINTENANCE WATER SOURCE PLANT DECREASE RESULT OF REPAIRS MADE IN 2008, LESS REPAIRS IN 2009.

(620) 2010 CHANGE IN ALLOCATION OF TIME LESS TIME SPENT ON OPERATION

(640) 2010 CHANGE IN ALLOCATION OF TIME LESS TIME SPENT ON OPERATION

(650) 54,200 IS AMORTIZATION OF DEFERRED MAINTENANCE FOR PAINTING OF WATERTOWER.

(653) INVENTORY ADJUSTMENT FOR PARTS USED IN 2010.

(926) INCREASED HEALTH CARE COSTS.

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		140,639	116,982	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,157	3,853	2
Net property tax equivalent		136,482	113,129	
Social Security		8,039	7,655	3
PSC Remainder Assessment		768	934	4
Other (specify): NONE			0	5
Total tax expense		145,289	121,718	

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			Eau Claire				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.160915				3
County tax rate	mills		3.723363				4
Local tax rate	mills		5.960965				5
School tax rate	mills		9.766260				6
Voc. school tax rate	mills		1.664563				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.276066				10
Less: state credit	mills		1.405207				11
Net tax rate	mills		19.870859				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.960965				14
Combined School Tax Rate	mills		11.430823				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.391788				17
Total Tax Rate	mills		21.276066				18
Ratio of Local and School Tax to Total	dec.		0.817434				19
Total tax net of state credit	mills		19.870859				20
Net Local and School Tax Rate	mills		16.243123				21
Utility Plant, Jan. 1	\$	8,192,806	8,192,806				22
Materials & Supplies	\$	16,914	16,914				23
Subtotal	\$	8,209,720	8,209,720				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,209,720	8,209,720				26
Assessment Ratio	dec.		1.054651				27
Assessed Value	\$	8,658,389	8,658,389				28
Net Local & School Rate	mills		16.243123				29
Tax Equiv. Computed for Current Year	\$	140,639	140,639				30
Tax Equivalent per 1994 PSC Report	\$	75,471					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	140,639					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	24,511				24,511	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)	397,705	13,090			410,795	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	422,216	13,090	0	0	435,306	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	609,125				609,125	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	250,454	6,450			256,904	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	859,579	6,450	0	0	866,029	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	15,338				15,338	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	15,338	0	0	0	15,338	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	5,689				5,689	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,498,246				1,498,246	24
Transmission and Distribution Mains (343)	2,152,339	37,433		(9,242)	2,180,530	25
Services (345)	301,348	4,784	100	9,160	315,192	26
Meters (346)	485,387	2,221	2,445		485,163	27
Hydrants (348)	323,881	11,944	150	(301)	335,374	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	4,766,890	56,382	2,695	(383)	4,820,194	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	73,091				73,091	31
Office Furniture and Equipment (391)	18,778				18,778	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	60,514				60,514	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)	311,748				311,748	40
Miscellaneous Equipment (398)	20,712	8,500		1	29,213	41
Total General Plant	484,843	8,500	0	1	493,344	
Total utility plant in service directly assignable	6,548,866	84,422	2,695	(382)	6,630,211	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	6,548,866	84,422	2,695	(382)	6,630,211	

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

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

If Adjustments for any account are nonzero, please explain.

(343) ALLOCATIONS OF 2009 PLANT CHANGED WITH FINAL AUDIT.

(345) ALLOCATION OF 2009 PLANT CHANGED WITH FINAL AUDIT.

(348) ALLOCATIONS OF 2009 PLANT CHANGED WITH FINAL AUDIT.

(398) ROUNDING

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,137,817	28,558			1,166,375	25
Services (345)	306,574	15,379			321,953	26
Meters (346)	0				0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	199,549	6,800			206,349	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,643,940	50,737	0	0	1,694,677	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,643,940	50,737	0	0	1,694,677	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,643,940	50,737	0	0	1,694,677	

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			26,873	26,873	1
February			26,377	26,377	2
March			27,336	27,336	3
April			27,975	27,975	4
May			33,430	33,430	5
June	22		29,940	29,962	6
July			33,384	33,384	7
August			31,930	31,930	8
September			28,377	28,377	9
October			26,482	26,482	10
November			23,060	23,060	11
December			27,228	27,228	12
Total annual pumpage	22	0	342,392	342,414	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	342,414	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	342,414	4
Less: Gallons (000's) sold (Revenue Water):	156,709	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	185,705	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	4,445	8
Gallons (000's) used for fire protection:	840	9
Gallons (000's) used to prevent freezing of distribution system:	2,617	10
Gallons (000's) used for other system uses:	3,107	11
Subtotal Authorized System Uses:	11,009	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	229	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	90	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	174,377	18
Subtotal Water Losses:	174,696	19
Percentage of water entering distribution system sold:	46%	20
Percentage of Real and Apparent Losses:	51%	21
If water losses exceed 15%, indicate causes:		22
MALFUNCTION OF THE SCADA SYSTEM. SCADA WAS REGISTERING WATER BEING PUMPED FROM THE WELL INTO THE WATER DISTRIBUTION SYSTEM YET THE PUMP WAS TURNED OFF.		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
EQUIPMENT WAS REPAIRED IN MARCH 2010. CITY HAD ALL OF THE SCADA SYSTEM CHECKED BY THE SUPPLIER SO THEY ANTICIPATE HAVING LOWER UNACCOUNTED WATER PERCENTAGES IN 2011.		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,501	29
Date of maximum: 05/30/2010		30
Cause of maximum: high Demand, One of Two Storage Reservoirs out of Service		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	718	33
Date of minimum: 01/21/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	761,623	35
If water is purchased:		36
Vendor Name: CITY OF EAU CLAIRE		37
Point of Delivery: NEIGHBORHOOD BOUNDED BY HWY 12 AND SPOONER AVE.		38
What percentage of purchased water is surface water? 0%		39
Number of main breaks repaired this year:		40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals within service area):		42
Inside municipality?		43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 5TH AND BARTLETT	5	174	20	196,000	Yes	1
WELL BRADWOOD AND 7TH	3	195	29	345,000	Yes	2
WELL BRADWOOD AND BARTLETT	4	192	12	230,000	Yes	3
WELL DEVNEY AND 3RD STREET	6	184	21	225,000	Yes	4
WELL SOUTHEND 1ST ST WEST	1	194	12	213,000	Yes	5

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)	1
Identification	1	3	4	1
Location	1ST STREET WEST	7TH AND BRADWOOD	6TH STEET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRUNDFOS	FAIRBANKS	FAIRBANKS	5
Year Installed	1993	1959	1967	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	125	300	155	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FAIRBANKS	FAIRBANKS	9
Year Installed	1993	1959	1967	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	15	10	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	5	6		15
Location	SHOP	DEVNEY AND 3RD		16
Purpose	P	P		17
Destination	D	D		18
Pump Manufacturer	FAIRBANKS	AURORA		19
Year Installed	1972	1984		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	157	189		22
Pump Motor or Standby Engine Mfr	FAIRBANKS	AURORA		23
Year Installed	1972	1984		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	10	10		26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	C B AND I	UNIVERSAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	2006	1974		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	110	110		6
Total capacity in gallons (actual)	500,000	500,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER	POWDER		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y	Y		14
Is water fluoridated (yes, no)?	N	N		15
Footnotes				16

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	336				336	1
M	D	4.000	12,552				12,552	2
M	D	6.000	67,140	1,274			68,414	3
M	D	8.000	69,679	355			70,034	4
M	D	10.000	12,399				12,399	5
M	D	12.000	13,902	437			14,339	6
M	D	14.000	2,485				2,485	7
M	D	16.000	390				390	8
M	D	18.000	0				0	9
M	D	21.000	0				0	10
Total Within Municipality			178,883	2,066	0	0	180,949	
Total Utility			178,883	2,066	0	0	180,949	

WATER MAINS

Water Mains (Page W-21)

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

FINANCED BY UTILITY	
SPOONER AVE/CTH A REHAB.	355
S WILLSON STORM WATER FACILITY	437
FINANCED BY DEVELOPER	
RIVER PRAIRIE TWIN HOMES	1,274

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,396				1,396		1
M	0.750	16				16		2
M	1.000	1,375	28	1		1,402	24	3
M	1.500	199				199		4
M	2.000	12	1			13	2	5
M	3.000	3				3		6
M	4.000	1				1		7
M	6.000	1				1		8
Total Utility		3,003	29	1	0	3,031	26	

WATER SERVICES

Water Services (Page W-22)

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

FINANCED BY UTILITY

SPOONER AVE/CTH A REHAB	1
2010 MAJESTIC WOODS	1

FINANCED BY DEVELOPER

RIVER PRAIRIE TWIN HOMES	26
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METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,287		57		3230	165	1
1.000	89				89	0	2
1.500	18				18	0	3
2.000	21	1			22	0	4
3.000	7				7	2	5
4.000	1				1	1	6
6.000	1	1			2	1	7
Total:	3,424	2	57	0	3369	169	

1) Indicate your residential meter replacement schedule:

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

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

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

METERS (cont.)

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

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,310	121	0	13		786	3230	1
1.000	24	38	0	5		22	89	2
1.500	0	12	0	3		3	18	3
2.000	0	9	0	10		3	22	4
3.000	0	5	0	0		2	7	5
4.000	0	0	0	1		0	1	6
6.000	0	0	0	0	2	0	2	7
Total:	2,334	185	0	32	2	816	3369	

METERS

Meters (Page W-23)

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

CITY DOES NOT PRESENTLY TEST SMALL METERS. THEY ARE IN THE PROCESS OF CONVERTING ALL METERS TO RADIO READS, SO THEY SIMPLY REPALCE THE OLD METERS. BEGINNING IN 2011 THEY WILL BEGIN TESTING THE RADIO READS.

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.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	360	5	1		364	2
Total Fire Hydrants	360	5	1	0	364	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	210
Number of distribution system valves end of year:	396
Number of distribution valves operated during year:	89

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	<= 4-inch	WELL #4	Magnetic	1/1/2010	1
Station Meter	6	WELL #7	Magnetic	1/1/2010	2
Station Meter	6	WELL#5	Other	8/1/2010	3
Station Meter	6	WELL #6	Other	8/1/2010	4
Station Meter	6	WELL #3	Other	8/1/2010	5
Station Meter	6	WELL #1	Magnetic	1/1/2010	6

LIST OF ALL STATION AND WHOLESale METERS

List of All Station and Wholesale Meters (Page W-26)

If Meter Type is "other," please explain.

WELL #3: PROPELLER

WELL #5: PROPELLER

WELL #6: PROPELLER

WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
Eau Claire County	
Cities	
ALTOONA	2,551
Total Cities:	2,551
Total Eau Claire County:	2,551
Total Company:	2,551