



3014 (02-05-09)

ANNUAL REPORT

OF

Name: ALTOONA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 1303 LYNN AVENUE
ALTOONA, WI 54702

For the Year Ended: DECEMBER 31, 2009

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I MICHAEL GOLAT of
(Person responsible for accounts)

ALTOONA MUNICIPAL WATER AND SEWER 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) 03/31/2009
(Date)

CITY ADMINISTRATOR
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

INDEPENDENT ACCOUNTANT'S REPORT

City of Altoona
Altoona, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Altoona Municipal Water Utility as of December 31, 2009 in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designated for those who are not informed about such difference.

Johnson Block & Co., Inc.
March 31, 2010

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	N/A

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: TOM MEYER**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: 8/7/2009

Period covered by most recent audit: 1/1/2008-12/31/2008

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, MAYOR
- MR BRENDAN PRATT, ALDERPERSON
- MR WILLIAM SPANGLER, ALDERPERSON
- 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)	776,002	785,939	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	363,068	319,651	2
Depreciation Expense (403)	155,959	138,295	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	121,718	97,832	5
Total Operating Expenses	640,745	555,778	
Net Operating Income	135,257	230,161	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	135,257	230,161	
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)	7,957	9,171	10
Miscellaneous Nonoperating Income (421)	125,154	389,079	11
Total Other Income	133,111	398,250	
Total Income	268,368	628,411	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,317)	(14,317)	12
Other Income Deductions (426)	26,923	25,772	13
Total Miscellaneous Income Deductions	12,606	11,455	
Income Before Interest Charges	255,762	616,956	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	801	601	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	31,291	26,397	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	32,092	26,998	
Net Income	223,670	589,958	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,980,650	1,390,692	20
Balance Transferred from Income (433)	223,670	589,958	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,204,320	1,980,650	

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	776,002	0	776,002	1
Total (Acct. 400):	776,002	0	776,002	
Operation and Maintenance Expense (401-402):				
Derived	363,068	0	363,068	2
Total (Acct. 401-402):	363,068	0	363,068	
Depreciation Expense (403):				
Derived	155,959	0	155,959	3
Total (Acct. 403):	155,959	0	155,959	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	121,718	0	121,718	5
Total (Acct. 408):	121,718	0	121,718	
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:	135,257	0	135,257	
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):				
SPECIAL ASSESSMENT INTEREST	7,957		7,957	11
Total (Acct. 419):	7,957	0	7,957	
Miscellaneous Nonoperating Income (421):				
NONE			0	12
Contributed Plant - Water		125,154	125,154	13
Total (Acct. 421):	0	125,154	125,154	
TOTAL OTHER INCOME:	7,957	125,154	133,111	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(14,317)	0	(14,317)	14
Total (Acct. 425):	(14,317)	0	(14,317)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	26,923	26,923	15
NONE			0	16
Total (Acct. 426):	0	26,923	26,923	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,317)	26,923	12,606	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	17
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION - DEBT DISCOUNT	801		801	18
Total (Acct. 428):	801	0	801	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	19
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	31,291	0	31,291	20
Total (Acct. 430):	31,291	0	31,291	
Other Interest Expense (431):				
Derived	0	0	0	21
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	22
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	32,092	0	32,092	
NET INCOME:	125,439	98,231	223,670	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	751,165	1,229,485	1,980,650	23
Total (Acct. 216):	751,165	1,229,485	1,980,650	
Balance Transferred from Income (433):				
Derived	125,439	98,231	223,670	24
Total (Acct. 433):	125,439	98,231	223,670	
Miscellaneous Credits to Surplus (434):				
NONE			0	25
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	26
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	27
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	28
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	876,604	1,327,716	2,204,320	

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	776,002	0	0	0	776,002	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	776,002	0	0	0	776,002	

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	100,664	0	100,664	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	100,664	0	100,664	

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)	8,192,806	7,636,006	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,919,542	1,770,827	2
Net Utility Plant	6,273,264	5,865,179	
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)	(164,839)	520,043	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)	179,009	184,764	15
Other Accounts Receivable (143)	57,055	66,668	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	33,156	30,856	18
Plant Materials and Operating Supplies (154)	16,914	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	110	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	121,405	802,331	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,815	11,616	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)	374,887	0	32
Total Deferred Debits	385,702	11,616	
Total Assets and Other Debits	6,780,371	6,679,126	

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)	2,204,320	1,980,650	35
Total Proprietary Capital	4,087,091	3,863,421	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	835,000	920,000	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	835,000	920,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	26,531	66,231	40
Payables to Municipality (233)	113,103	96,121	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	2,572	2,664	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	776	1,074	46
Total Current and Accrued Liabilities	142,982	166,090	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	1,715,298	1,729,615	49
Total Deferred Credits	1,715,298	1,729,615	
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	6,780,371	6,679,126	

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	7,636,006	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)	6,548,866	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,643,940	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)					8
Total Utility Plant	8,192,806	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)	1,485,295	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	434,247	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	1,919,542	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	6,273,264	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)	1,363,503				1,363,503	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	155,959				155,959	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,590				13,590	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	169,549	0	0	0	169,549	16
Debits during year						17
Book cost of plant retired	47,757				47,757	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	47,757	0	0	0	47,757	25
Balance end of year (111.1)	1,485,295	0	0	0	1,485,295	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)	407,324				407,324	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	26,923				26,923	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	26,923	0	0	0	26,923	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)	434,247	0	0	0	434,247	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	16,914	0	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	16,914	0	

**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	9,015	1
2008 GO NOTE	200	428	1,800	2
Total			10,815	
Unamortized premium on debt (251)				
NONE				3
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)	1
NONE					1
Total Bonds (Account 221):				<u><u>0</u></u>	

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
2003 G.O. OBLIGATION	03/20/2003	12/01/2012	2.37%	65,000	3
Total for Account 223				835,000	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	109,337	2
Charged electric department expense		3
Charged sewer department expense	12,355	4
Other (explain):		
NONE		5
Total Accruals and other credits	121,692	
Taxes paid during year:		
County, state and local taxes	113,103	6
Social Security taxes	7,655	7
PSC Remainder Assessment	934	8
Other (explain):		
NONE		9
Total payments and other debits	121,692	
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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCE FROM MUNICIPALITY	2,664	31,291	31,383	2,572	2
Subtotal	2,664	31,291	31,383	2,572	
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	2,664	31,291	31,383	2,572	

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	179,009	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	179,009	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER RECEIVABLES	2,383	14
SPECIAL ASSESSMENTS RECEIVABLE	54,672	15
Total (Acct. 143):	57,055	
Receivables from Municipality (145):		
TAX LEVY DUE FROM AGENCY FUND	33,156	16
Total (Acct. 145):	33,156	

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):		
PREPAID EXPENDITURES	110	17
Total (Acct. 165):	110	
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 MAINTENANCE	374,887	22
Total (Acct. 186):	374,887	
Payables to Municipality (233):		
DUE TO GENERAL FUND	113,103	23
Total (Acct. 233):	113,103	
Other Deferred Credits (253):		
Regulatory Liability	200,429	24
ADVANCES FROM CONSTRUCTION	1,514,869	25
Total (Acct. 253):	1,715,298	

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 ASSESSMENT FOR PLANT ADDITIONS.

(145) TAX LEVY FOR DELINQUENT UTILITIES OF \$28,254, INSPECTION \$472 AND SPECIAL ASSESSMENTS OF \$4,430.

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

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)	6,148,181	0	0	0	6,148,181	1
Materials and Supplies	8,457	0	0	0	8,457	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,424,399	0	0	0	1,424,399	4
Customer Advances for Construction					0	5
Regulatory Liability	200,429	0	0	0	200,429	6
NONE					0	7
Average Net Rate Base	4,531,810	0	0	0	4,531,810	
Net Operating Income	135,257	0	0	0	135,257	8
Net Operating Income as a percent of						
Average Net Rate Base	2.98%	N/A	N/A	N/A	2.98%	

**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	14,317				14,317	2
Deduct charges:						
Miscellaneous Amortization (425)	14,317	0	0	0	14,317	3
Other (specify):						
NONE					0	4
Balance End of Year	200,429	0	0	0	200,429	

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)	738,309	746,368	1
Total Sales of Water	738,309	746,368	
Other Operating Revenues			
Forfeited Discounts (470)	1,964	1,629	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	35,729	37,942	5
Total Other Operating Revenues	37,693	39,571	
Total Operating Revenues	776,002	785,939	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	22,470	43,979	6
Pumping Expenses (620-625)	87,934	67,531	7
Water Treatment Expenses (630-635)	43,833	35,950	8
Transmission and Distribution Expenses (640-655)	91,066	83,410	9
Customer Accounts Expenses (901-906)	12,837	18,071	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	104,928	70,710	12
Total Operation and Maintenance Expenses	363,068	319,651	
Other Operating Expenses			
Depreciation Expense (403)	155,959	138,295	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	121,718	97,832	15
Total Other Operating Expenses	277,677	236,127	
Total Operating Expenses	640,745	555,778	
NET OPERATING INCOME	135,257	230,161	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
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)	2,430	121,221	401,974	5
Commercial (461.2)	182	27,253	72,205	6
Industrial (461.3)				7
Public Authority (461.4)	32	9,493	19,834	8
Total Metered Sales to General Customers (461)	2,644	157,967	494,013	
Private Fire Protection Service (462)	16		6,103	9
Public Fire Protection Service (463)	2,554		238,193	10
Other Water Sales (465)	1			11
Sales for Resale (466)	1	0	0	12
Interdepartmental Sales (467)	1			13
Total Sales of Water	5,217	157,967	738,309	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Wholesale fire protection billed		1
NONE		2
Amount billed (usually per rate schedule F-1 or Fd-1)	238,193	3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Other (specify):		
Total Public Fire Protection Service (463)	238,193	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,964	6
Other (specify):		
Total Forfeited Discounts (470)	1,964	
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):		
POOL FILLS	899	9
ANTENNA RENTAL PAYMENTS	13,200	10
DELINQUENT UTILITY TAX ROLL PENALTY	2,569	11
OTHER WATER SALES	2,333	12
SCRAP METERS, SELL FOR COPPER	485	13
REIMBURSEMENT OF NOVEMBER 2006 OVERPAYMENT	1,833	14
OTHER WATER REVENUE	923	15
SPRINKLER METERS	1,097	16
UTILITY SEARCHES	2,715	17
Return on net investment in meters charged to sewer department	8,808	18
Other (specify):		
RECONNECTION FEES	425	19
THAW WATER PIPES	400	20
PURCHASED WATER	42	21
Total Other Water Revenues (474)	35,729	

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 of Meters	
Average Meter Balance	494,174.00
Accum Depn Meters 1/1/09	205,885.38
Accum Depn Meters 12/31/09	195,264.93
Total	401,150.31
	50.00%
Less Average meter depreciation	200,575.16

ANTENNA RENTAL PAYMENTS ARE \$1,100 PER AGREEMENT PER MONTH

Net Meter Balance	293,598.84
Percent Return on Meters	6.00%
Return on Meters	17,615.93
Percent Sewer	50.00%
SEWER PORTION	8,807.97

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	13,468	13,711	3
Maintenance of Water Source Plant (605)	9,002	30,268	4
Total Source of Supply Expenses	22,470	43,979	
PUMPING EXPENSES			
Operation Labor (620)	12,567	4,702	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	73,531	61,722	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	1,836	1,107	9
Total Pumping Expenses	87,934	67,531	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	43,833	35,950	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	43,833	35,950	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	44,601	51,628	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	9,348	1,453	16
Maintenance of Mains (651)	19,515	22,228	17
Maintenance of Services (652)	0	0	18
Maintenance of Meters (653)	8,600	4,011	19
Maintenance of Hydrants (654)	444	1,418	20
Maintenance of Other Plant (655)	8,558	2,672	21
Total Transmission and Distribution Expenses	91,066	83,410	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,455	4,425	22
Accounting and Collecting Labor (902)	0	5,950	23
Supplies and Expenses (903)	7,382	7,696	24
Uncollectible Accounts (904)	0	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	0	26
Total Customer Accounts Expenses	12,837	18,071	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	39,954	19,915	28
Office Supplies and Expenses (921)	540	590	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	3,948	8,494	31
Property Insurance (924)	7,738	9,509	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	49,139	28,265	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	619	674	36
Transportation Expenses (933)	0	0	37
Maintenance of General Plant (935)	2,990	3,263	38
Total Administrative and General Expenses	104,928	70,710	
Total Operation and Maintenance Expenses	363,068	319,651	

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

(631) CHEMICALS \$5,744 ORDER PLACED LATE DECEMBER BOOKED AS A/P 12/31/09

(620) PUMPING EXPENSES LABOR STAFF SPENT MORE TIME DEALING WITH PUMP ISSUES IN 2009

(650) MAINT DISTRIB RESERVOIRS: INCREASE IS RESULT OF WATER TOWER PAINTING. PSC APPROVE DEFERRED MAINTENANCE OVER 7 YEARS. 12 MONTHS \$54,200 ONE MONTH AMORTIZATION TAKEN IN 2009 AS PAINTING NOT COMPLETED TILL LATE NOVEMBER

(902) DECREASE RESULT OF INCLUDING ACCOUNTING & COLLECTING LABOR IN ADMIN SALARIES 920

(920) INCREASE ADMIN WAGES RELATED TO WATER TOWER PAINTING, ADDRESSING WATER RELATED ISSUES AND NOT ALLOCATING PART OF ADMIN COSTS TO CUSTOMER AACTING COLLECTIONS

(926) INCREASE IS RELATED TO 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		116,982	94,525	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,853	3,410	2
Net property tax equivalent		113,129	91,115	
Social Security		7,655	6,266	3
PSC Remainder Assessment		934	451	4
Other (specify): NONE			0	5
Total tax expense		121,718	97,832	

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		0.167799				3
County tax rate	mills		3.567921				4
Local tax rate	mills		5.455751				5
School tax rate	mills		9.436169				6
Voc. school tax rate	mills		1.536812				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.164452				10
Less: state credit	mills		1.576833				11
Net tax rate	mills		18.587619				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.455751				14
Combined School Tax Rate	mills		10.972981				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.428732				17
Total Tax Rate	mills		20.164452				18
Ratio of Local and School Tax to Total	dec.		0.814737				19
Total tax net of state credit	mills		18.587619				20
Net Local and School Tax Rate	mills		15.144027				21
Utility Plant, Jan. 1	\$	7,636,006	7,636,006				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	7,636,006	7,636,006				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,636,006	7,636,006				26
Assessment Ratio	dec.		1.011609				27
Assessed Value	\$	7,724,652	7,724,652				28
Net Local & School Rate	mills		15.144027				29
Tax Equiv. Computed for Current Year	\$	116,982	116,982				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)	\$	116,982					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)	111,785	285,920			397,705	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	136,296	285,920	0	0	422,216	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	270,517	338,608			609,125	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	250,454				250,454	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	520,971	338,608	0	0	859,579	
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)	2,062,045	98,726	8,432		2,152,339	25
Services (345)	285,115	16,683	450		301,348	26
Meters (346)	502,961	20,226	37,800		485,387	27
Hydrants (348)	297,009	27,947	1,075		323,881	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	4,651,065	163,582	47,757	0	4,766,890	
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)	33,240	27,274			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)	278,005	33,743			311,748	40
Miscellaneous Equipment (398)	20,712				20,712	41
Total General Plant	423,826	61,017	0	0	484,843	
Total utility plant in service directly assignable	5,747,496	849,127	47,757	0	6,548,866	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,747,496	849,127	47,757	0	6,548,866	

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

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

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

(314) WELL #7 BECAME OPERATIONAL IN 2009 \$285,920

(321) PUMPHOUSE FOR WELL #7 BECAME OPERATIONAL IN 2009 \$338,608

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)	1,063,806	74,011			1,137,817	25
Services (345)	276,189	30,385			306,574	26
Meters (346)	0				0	27
Hydrants (348)	178,791	20,758			199,549	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 \$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	1,518,786	125,154	0	0	1,643,940	
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	1,518,786	125,154	0	0	1,643,940	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,518,786	125,154	0	0	1,643,940	

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			18,534	18,534	1
February			19,269	19,269	2
March			21,977	21,977	3
April			21,599	21,599	4
May			24,576	24,576	5
June			24,839	24,839	6
July			24,902	24,902	7
August			25,981	25,981	8
September			33,985	33,985	9
October			25,132	25,132	10
November			22,022	22,022	11
December			24,577	24,577	12
Total annual pumpage	0	0	287,393	287,393	

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):	287,393	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	287,393	3
Less: Gallons (000's) sold:	157,967	4
Gallons (000's) entering distribution system but not sold:	129,426	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	6,720	7
Gallons (000's) used for fire protection:	132	8
Gallons (000's) used to prevent freezing of distribution system:	4,682	9
Gallons (000's) used for other system uses:	6,315	10
Subtotal Estimated Usage:	17,849	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	991	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	306	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	110,280	17
Subtotal of Estimated Losses:	111,577	18
Percentage of water entering distribution system sold:	55%	19
Percentage of unaccounted for water:	38%	20
If more than 25%, indicate causes:		21
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.		22
		23
		24
If more than 25%, state what action has been 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 2010..		26
		27
		28
OTHER STATISTICS		29
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.):	3,231	30
Date of maximum: 07/02/2009		31
Cause of maximum: WATER TOWER FLOODED		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.):	428	33
Date of minimum: 05/04/2009		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	552,570	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	6	40
Number of service breaks repaired this year:	3	41
Population served (estimate the number of individuals served):		42
Inside municipality?	6,831	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
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER	POWDER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		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				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	0	336		336	1	
M	D	4.000	12,552			12,552	2	
M	D	6.000	67,140			67,140	3	
M	D	8.000	68,079	3,708	2,108	69,679	4	
M	D	10.000	12,399			12,399	5	
M	D	12.000	13,644	258		13,902	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			176,689	4,302	2,108	0	178,883	
Total Utility			176,689	4,302	2,108	0	178,883	

WATER MAINS

Water Mains (Page W-19)

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

ALL ADDITIONS WERE FINANCED BY THE UTILITY THROUGH RATES

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	18	18		1,396		1
M	0.750	16				16		2
M	1.000	1,331	44			1,375	20	3
M	1.500	199				199		4
M	2.000	12				12	2	5
M	3.000	3				3		6
M	4.000	1				1		7
M	6.000	1				1		8
Total Utility		2,959	62	18	0	3,003	22	

WATER SERVICES

Water Services (Page W-20)

General footnotes

20 1" SERVICES IN ESTATES AT RIVER PRAIRIE
2 2" SERVICES AS PART OF HIGHWAY 12 PROJECT

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

ALL ADDITIONS WERE FINANCED BY UTILITY, NO SPECIAL ASSESSMENTS

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	3,618	172	503		3,287	0	1
1.000	109	4	24		89	0	2
1.500	20	0	2		18	0	3
2.000	29	0	8		21	0	4
3.000	7	2	2		7	0	5
4.000	5	0	4		1	0	6
6.000	0	1	0		1	0	7
Total:	3,788	179	543	0	3,424	0	

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	2,422	120	0	14	0	731	3,287	1
1.000	24	38	0	4	0	23	89	2
1.500	0	12	0	3	0	3	18	3
2.000	0	9	0	10	0	2	21	4
3.000	0	5	0	0	0	2	7	5
4.000	0	0	0	1	0	0	1	6
6.000	0	0	0	1	0	0	1	7
Total:	2,446	184	0	33	0	761	3,424	

METERS

Meters (Page W-21)

If Tested During Year column total is zero, please explain.

NO METERS WERE TESTED IN 2009 AS THE CITY IS IN PROCESS OF REPLACING ALL METERS TO RADIO READS. WILL START TESTING IN 2011.

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 REPLACE 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

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

THE 6" METER WAS NEW IN 2009. IT WAS TESTED AT THE FACTORY BEFORE INSTALLATION.

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	354	12	6		360	2
Total Fire Hydrants	354	12	6	0	360	
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:	195
Number of distribution system valves end of year:	392
Number of distribution valves operated during year:	202

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

RETIRED:

- 2 REMOVED BARTLETT
- 2 REMOVED 2ND STREET EAST
- 2 OTHERS

NEW:

- 3 BARTLETT
 - 5 RIVER'S EDGE DRIVE
 - 2 2ND STREET EAST
 - 2 OTHER
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