



3013 (02-05-09)

ANNUAL REPORT

OF

Name: JANESVILLE WATER UTILITY

Principal Office: 18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

For the Year Ended: DECEMBER 31, 2008

**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 _____ DANIEL L LYNCH, P.E., BCEE _____ of

(Person responsible for accounts)

JANESVILLE WATER UTILITY _____ , certify that I

(Utility Name)

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

(Signature of person responsible for accounts) 12/07/2009
(Date)

DIRECTOR OF UTILITIES _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: JANESVILLE WATER UTILITY

Utility Address: 18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

When was utility organized? 4/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS AMANDA M PRICE, CPA

Title: SENIOR ACCOUNTANT

Office Address:

18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

Telephone: (608) 755 - 3023

Fax Number: (608) 755 - 3196

Email Address: pricem@ci.janesville.wi.us

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

Name: MR ERIC LEVITT

Title: CITY MANAGER

Office Address:

18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

Telephone: (608) 755 - 3000

Fax Number: (608) 755 - 3196

Email Address: levitte@ci.janesville.wi.us

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

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

Name: MR JOHN C ANDRES

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: jandres@virchowkrause.com

Date of most recent audit report: 12/31/2008

Period covered by most recent audit: 2008

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL L LYNCH

Title: DIRECTOR OF UTILITIES

Office Address:

18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

Telephone: (608) 755 - 3115

Fax Number: (608) 755 - 3125

Email Address: lynchd@ci.janesville.wi.us

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MR GEORGE BRUNNER
- MRS AMY LOASCHING, PRESIDENT
- MR THOMAS MCDONALD
- MR YURI RASHKIN
- MR RUSS STEEBER
- MR WILLIAM TRUMAN, VICE PRESIDENT
- MRS KATHLEEN VOSKUIL

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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)	6,048,253	5,915,168	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,061,182	2,866,865	2
Depreciation Expense (403)	1,015,987	991,120	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,017,062	942,693	5
Total Operating Expenses	5,094,231	4,800,678	
Net Operating Income	954,022	1,114,490	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	954,022	1,114,490	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,345	2,624	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	173,973	356,107	10
Miscellaneous Nonoperating Income (421)	760,223	1,313,679	11
Total Other Income	936,541	1,672,410	
Total Income	1,890,563	2,786,900	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(143,750)	(143,750)	12
Other Income Deductions (426)	397,523	381,121	13
Total Miscellaneous Income Deductions	253,773	237,371	
Income Before Interest Charges	1,636,790	2,549,529	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	76,355	80,218	14
Amortization of Debt Discount and Expense (428)	9,460	9,782	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	523,534	508,013	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	105,100	46,361	19
Total Interest Charges	504,249	551,652	
Net Income	1,132,541	1,997,877	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	36,114,040	34,116,163	20
Balance Transferred from Income (433)	1,132,541	1,997,877	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)	37,246,581	36,114,040	

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	6,048,253	0	6,048,253	1
Total (Acct. 400):	6,048,253	0	6,048,253	
Operation and Maintenance Expense (401-402):				
Derived	3,061,182	0	3,061,182	2
Total (Acct. 401-402):	3,061,182	0	3,061,182	
Depreciation Expense (403):				
Derived	1,015,987	0	1,015,987	3
Total (Acct. 403):	1,015,987	0	1,015,987	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,017,062	0	1,017,062	5
Total (Acct. 408):	1,017,062	0	1,017,062	
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:	954,022	0	954,022	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	2,345	0	2,345	8
Total (Acct. 415-416):	2,345	0	2,345	
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 INCOME	173,973		173,973	11
Total (Acct. 419):	173,973	0	173,973	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		760,223	760,223	12
NONE			0	13
Total (Acct. 421):	0	760,223	760,223	
TOTAL OTHER INCOME:	176,318	760,223	936,541	

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	(143,750)	0	(143,750)	14
NONE			0	15
Total (Acct. 425):	(143,750)	0	(143,750)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	397,523	397,523	16
NONE			0	17
Total (Acct. 426):	0	397,523	397,523	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(143,750)	397,523	253,773	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	76,355	0	76,355	18
Total (Acct. 427):	76,355	0	76,355	
Amortization of Debt Discount and Expense (428):				
DEBT DISCOUNT	9,460		9,460	19
Total (Acct. 428):	9,460	0	9,460	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	523,534	0	523,534	21
Total (Acct. 430):	523,534	0	523,534	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
INTEREST CHARGED TO CONSTRUCTION	105,100		105,100	23
Total (Acct. 432):	105,100	0	105,100	
TOTAL INTEREST CHARGES:	504,249	0	504,249	
NET INCOME:	769,841	362,700	1,132,541	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	34,580,393	1,533,647	36,114,040	24
Total (Acct. 216):	34,580,393	1,533,647	36,114,040	
Balance Transferred from Income (433):				
Derived	769,841	362,700	1,132,541	25
Total (Acct. 433):	769,841	362,700	1,132,541	
Miscellaneous Credits to Surplus (434):				
CORRECT CLOSEOUT OF 271 (CONTRIBUTIONS) PER K BUTZLAF	(18,809,587)	18,809,587	0	26
Total (Acct. 434):	(18,809,587)	18,809,587	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	16,540,647	20,705,934	37,246,581	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	25,535				25,535	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	7,505				7,505	3
Materials	14,654				14,654	4
Taxes					0	5
Other (list by major classes):						
VEHICLE RENTAL/MAINTENANCE	1,031				1,031	6
Total costs and expenses	23,190	0	0	0	23,190	
Net income (or loss)	2,345	0	0	0	2,345	

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	6,048,253	0	0	0	6,048,253	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	6,938				6,938	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	6,041,315	0	0	0	6,041,315	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,163,158	0	1,163,158	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	7,505	0	7,505	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	208,743	0	208,743	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	1,379,406	0	1,379,406	

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	25.4	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)	64,872,355	62,214,556	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	15,294,169	13,932,645	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	49,578,186	48,281,911	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	801,572	955,276	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
Total Other Property and Investments	801,572	955,276	
CURRENT AND ACCRUED ASSETS			
Cash (131)	4,914,440	4,815,904	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	807,093	821,469	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	1,242,532	1,022,147	20
Plant Materials and Operating Supplies (154)	349,133	362,620	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)	708,100	689,814	27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	8,021,298	7,711,954	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	63,426	64,120	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	63,426	64,120	
Total Assets and Other Debits	58,464,482	57,013,261	

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)	48,704	48,704	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	37,246,581	36,114,040	37
Total Proprietary Capital	37,295,285	36,162,744	
LONG-TERM DEBT			
Bonds (221)	2,993,000	3,148,079	38
Advances from Municipality (223)	14,380,000	13,675,000	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	17,373,000	16,823,079	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	339,088	629,083	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	940,995	865,605	45
Interest Accrued (237)	196,634	166,954	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	153,992	65,797	* 48
Total Current and Accrued Liabilities	1,630,709	1,727,439	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	9,239	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	2,156,249	2,299,999	51
Total Deferred Credits	2,165,488	2,299,999	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	58,464,482	57,013,261	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

Miscellaneous Current & Accrued Liabilities (242) includes \$153,992 in Other Post Employment Benefits that were recorded in 2008 as required by Governmental Accounting Standards Board statement No. 45. Please note that at the current time, the City has opted to not fund this obligation.

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	62,214,556	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)	39,162,903	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	25,554,252	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)	155,200				8
Total Utility Plant	64,872,355	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)	10,435,885	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,858,284	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	15,294,169	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	49,578,186	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)	9,456,947				9,456,947	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,015,987				1,015,987	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	72,105				72,105	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	12,318				12,318	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	1,100,410	0	0	0	1,100,410	16
Debits during year						17
Book cost of plant retired	121,472				121,472	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	121,472	0	0	0	121,472	25
Balance end of year (111.1)	10,435,885	0	0	0	10,435,885	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)	4,475,698				4,475,698	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	397,523				397,523	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	397,523	0	0	0	397,523	16
Debits during year						17
Book cost of plant retired	14,937				14,937	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	14,937	0	0	0	14,937	25
Balance end of year (111.2)	4,858,284	0	0	0	4,858,284	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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
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)	349,133	362,620	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	349,133	362,620	

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)				
1999 GO ADVANCE ISSUANCE EXPENSE	99	428	49	1
2000 GO ADVANCE ISSUANCE EXPENSE	324	428	486	2
2001 GO ADVANCE ISSUANCE EXPENSE	1,557	428	3,893	3
2002 GO ADVANCE ISSUANCE EXPENSE	333	428	1,166	4
2003 GO ADVANCE ISSUANCE EXPENSE	657	428	2,956	5
2003 REVENUE BOND SDWLP #5119-02	250	428	3,625	6
2003A GO ADVANCE ISSUANCE EXPENSE	559	428	2,515	7
2004 GO ADVANCE ISSUANCE EXPENSE	1,012	428	5,567	8
2004 REVENUE BOND SDWLP #5119-01	250	428	3,875	9
2005 GO ADVANCE ISSUANCE EXPENSE	672	428	4,369	10
2005A GO ADVANCE ISSUANCE EXPENSE	1,157	428	1,737	11
2006 GO ADVANCE ISSUANCE EXPENSE	711	428	5,332	12
2006A GO ADVANCE ISSUANCE EXPENSE	1,985	428	14,890	13
2007 GO ADVANCE ISSUANCE EXPENSE	431	428	3,662	14
2008 GO ADVANCE ISSUANCE EXPENSE	490	428	9,304	15
Total			63,426	
Unamortized premium on debt (251)				
2008 GO ADVANCE ISSUANCE - PREMIUM	1,027	429	9,239	16
Total			9,239	

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	48,704	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>48,704</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)	
SDWLP REVENUE BOND #5519-02	12/10/2003	05/01/2023	2.74%	1,883,295	1
SDWLP REVENUE BOND #5519-01	12/08/2004	05/01/2024	2.37%	1,109,705	2
Total Bonds (Account 221):				2,993,000	

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)					
GENERAL OBLIGATION ADVANCES	06/01/2000	06/01/2010	5.16%	160,000	1
GENERAL OBLIGATION ADVANCES	12/01/2003	02/01/2013	2.95%	415,000	2
GENERAL OBLIGATION ADVANCES	07/01/2002	12/01/2012	3.66%	320,000	3
GENERAL OBLIGATION ADVANCES	07/01/2007	02/01/2017	4.21%	1,275,000	4
GENERAL OBLIGATION ADVANCES	07/01/2003	02/01/2013	2.75%	515,000	5
GENERAL OBLIGATION ADVANCES	12/01/1999	06/01/2009	4.96%	25,000	6
GENERAL OBLIGATION ADVANCES	07/01/2004	02/01/2014	3.75%	1,610,000	7
GENERAL OBLIGATION ADVANCES	07/01/2005	02/01/2015	3.55%	945,000	8
GENERAL OBLIGATION ADVANCES	01/01/2006	06/01/2010	3.62%	1,470,000	9
GENERAL OBLIGATION ADVANCES	07/01/2006	02/01/2015	3.99%	290,000	10
GENERAL OBLIGATION ADVANCES	12/15/2006	12/01/2016	3.77%	3,130,000	11
GENERAL OBLIGATION ADVANCES	07/01/2008	08/01/2018	3.99%	3,050,000	12
GENERAL OBLIGATION ADVANCES	05/01/2001	05/01/2011	4.47%	1,175,000	13
Total for Account 223				14,380,000	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		14
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		15
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	865,605	1
Accruals:		
Charged water department expense	1,017,062	2
Charged electric department expense		3
Charged sewer department expense	20,474	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,037,536	
Taxes paid during year:		
County, state and local taxes	865,605	6
Social Security taxes	91,122	7
PSC Remainder Assessment	5,419	8
Other (explain):		
NONE		9
Total payments and other debits	962,146	
Balance end of year	940,995	

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)					
SDWFL 5119-01 REVENUE BOND	7,802	45,296	45,674	7,424	1
SDWFL 5119-02 REVENUE BOND	5,357	31,059	31,330	5,086	2
Subtotal	13,159	76,355	77,004	12,510	
Advances from Municipality (223)					
1999A GENERAL OBLIGATION DEBT	213	1,806	1,913	106	3
2000 GENERAL OBLIGATION DEBT	1,018	9,945	10,270	693	4
2001 GENERAL OBLIGATION DEBT	11,905	59,843	62,740	9,008	5
2002 GENERAL OBLIGATION DEBT	6,433	12,727	13,960	5,200	6
2003 GENERAL OBLIGATION DEBT	8,691	15,586	17,982	6,295	7
2003A GENERAL OBLIGATION DEBT	6,643	13,801	14,775	5,669	8
2004 GENERAL OBLIGATION DEBT	31,322	63,487	68,799	26,010	9
2005 GENERAL OBLIGATION DEBT	17,063	33,204	36,725	13,542	10
2005A GENERAL OBLIGATION DEBT	1,687	14,782	15,563	906	11
2006 GENERAL OBLIGATION DEBT	29,500	59,800	64,800	24,500	12
2006A GENERAL OBLIGATION DEBT	10,507	125,404	126,087	9,824	13
2007 GENERAL OBLIGATION DEBT	28,813	53,041	59,927	21,927	14
2008 GENERAL OBLIGATION DEBT		60,108	(336)	60,444	15
Subtotal	153,795	523,534	493,205	184,124	
Other Long-Term Debt (224)					
NONE	0			0	16
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	17
Subtotal	0	0	0	0	
Total	166,954	599,889	570,209	196,634	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
WATER MAIN ASSESSMENTS	801,572	2
Total (Acct. 124):	801,572	
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	807,093	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	807,093	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM OTHER CITY FUNDS	1,242,532	* 15
Total (Acct. 145):	1,242,532	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

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)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	2,156,249	23
NONE		24
Total (Acct. 253):	2,156,249	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

The balance in Receivables from Municipality (145) includes \$309,684 in special assessments and \$437,080 for delinquent accounts from the tax collection fund, \$365,990 from the Stormwater Utility and \$129,778 from the Transit fund. With the exception of the tax collection fund, these items are cash advance/book only entries for financial statement purposes as of 12/31/2008.

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)	37,701,543	0	0	0	37,701,543	1
Materials and Supplies	355,876	0	0	0	355,876	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	9,946,416	0	0	0	9,946,416	4
Customer Advances for Construction					0	5
Regulatory Liability	2,228,124	0	0	0	2,228,124	6
NONE					0	7
Average Net Rate Base	25,882,879	0	0	0	25,882,879	
Net Operating Income	954,022	0	0	0	954,022	8
Net Operating Income as a percent of						
Average Net Rate Base	3.69%	N/A	N/A	N/A	3.69%	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	2,299,999	0	0	0	2,299,999	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	143,750	0	0	0	143,750	3
Other (specify):						
NONE					0	4
Balance End of Year	2,156,249	0	0	0	2,156,249	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

In 2008, a Water Tower at Pumping Station #15 (2931 Ridgewood Drive) was brought online.

2. Leaseholder changes.

None

3. Extensions of service.

In 2008, the Utility added a net of 19,255 feet of watermain throughout the City.

4. Estimated changes in revenues due to rate changes.

On 1/1/2008, the Utility implemented 2740-WR-106, Step II. The rate provided for a 6% increase and allowed for a 6% rate of return.

5. Obligations incurred or assumed, excluding commercial paper.

In 2008, the Utility entered into the following General Obligation Note Issues:
2008 - \$3,050,000

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

In December of 2008, General Motors which was one of our largest industrial customers, shut down the line at the Janesville Plant. In 2008, GM was budgeted to consume 459,000 CCF or 9% of the total consumption, and generate \$362,000 or 5.7% of the total rate-driven revenue.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	5,895,246	5,783,895	1
Total Sales of Water	5,895,246	5,783,895	
Other Operating Revenues			
Forfeited Discounts (470)	44,139	37,712	2
Rents from Water Property (472)	58,348	39,574	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	50,520	53,987	5
Total Other Operating Revenues	153,007	131,273	
Total Operating Revenues	6,048,253	5,915,168	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	16,639	16,486	6
Pumping Expenses (620-633)	740,682	745,388	7
Water Treatment Expenses (640-652)	140,338	108,448	8
Transmission and Distribution Expenses (660-678)	842,801	909,857	9
Customer Accounts Expenses (901-906)	197,020	201,537	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	1,123,702	885,149	12
Total Operation and Maintenance Expenses	3,061,182	2,866,865	
Other Operating Expenses			
Depreciation Expense (403)	1,015,987	991,120	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	1,017,062	942,693	15
Total Other Operating Expenses	2,033,049	1,933,813	
Total Operating Expenses	5,094,231	4,800,678	
NET OPERATING INCOME	954,022	1,114,490	

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)			0	1
Commercial (460.2)	167	4,380	10,251	2
Industrial (460.3)			0	3
Public Authority (460.4)			0	4
Total Unmetered Sales to General Customers (460)	167	4,380	10,251	
Metered Sales to General Customers (461)				
Residential (461.1)	22,144	1,331,319	2,757,190	5
Commercial (461.2)	1,837	551,317	839,340	6
Industrial (461.3)	75	1,242,994	1,306,947	7
Public Authority (461.4)	133	191,201	196,051	8
Total Metered Sales to General Customers (461)	24,189	3,316,831	5,099,528	
Private Fire Protection Service (462)	1		42,520	9
Public Fire Protection Service (463)	1		742,947	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	24,358	3,321,211	5,895,246	

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):		
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)	742,947	3
NONE		4
Total Public Fire Protection Service (463)	742,947	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	44,139	6
Other (specify):		
Total Forfeited Discounts (470)	44,139	
Rents from Water Property (472):		
TRUCK & EQUIPMENT RENTALS	58,348	7
Total Rents from Water Property (472)	58,348	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS SALE OF MATERIALS	9,526	9
Return on net investment in meters charged to sewer department	40,994	10
Other (specify):		
Total Other Water Revenues (474)	50,520	

OTHER OPERATING REVENUES (WATER)

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

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

Other Water Revenues (474) - \$9,256 classified as Miscellaneous Sale of Materials is made up of

- \$2,560 - Connect charges
- \$1,559 - Bankruptcy recoveries
- \$3,406 - Replacement of frozen meters
- \$1,339 - Sales of clear water meters
- \$ 661 - Other

Other Water Revenues (474) - Return on net investment in meters charged to sewer department. The approved rate of return for 2008 was 6%. The total return on net investment in meters was \$81,987, of which half was allocated to the Wastewater Utility (\$40,994).

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	16,639	16,486	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	16,639	16,486	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	485,621	510,005	16
Pumping Labor and Expenses (624)	107,718	89,957	* 17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	56,021	60,216	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	11,034	10,255	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	80,288	74,955	24
Total Pumping Expenses	740,682	745,388	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	25
Chemicals (641)	67,439	37,309	* 26
Operation Labor and Expenses (642)	72,899	71,024	27
Miscellaneous Expenses (643)	0	0	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	0	0	31
Maintenance of Water Treatment Equipment (652)	0	115	32
Total Water Treatment Expenses	140,338	108,448	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	33
Storage Facilities Expenses (661)	0	0	34
Transmission and Distribution Lines Expenses (662)	157,200	203,074	* 35
Meter Expenses (663)	70,418	66,503	36
Customer Installations Expenses (664)	0	0	37
Miscellaneous Expenses (665)	0	0	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	253	475	42
Maintenance of Transmission and Distribution Mains (673)	287,145	308,457	43
Maintenance of Services (675)	208,195	218,081	44
Maintenance of Meters (676)	29,258	29,328	45
Maintenance of Hydrants (677)	90,332	83,939	46
Maintenance of Miscellaneous Plant (678)	0	0	47
Total Transmission and Distribution Expenses	842,801	909,857	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	33,483	35,891	48
Meter Reading Expenses (902)	26,874	29,966	49
Customer Records and Collection Expenses (903)	136,663	135,680	50
Uncollectible Accounts (904)	0	0	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	197,020	201,537	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	348,601	306,556	55
Office Supplies and Expenses (921)	38,056	38,157	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	7,150	4,964	58
Property Insurance (924)	11,226	10,501	59
Injuries and Damages (925)	40,043	37,876	60
Employee Pensions and Benefits (926)	636,161	450,376	* 61
Regulatory Commission Expenses (928)	0	2,727	62
Duplicate Charges--Credit (929)	0	0	63
Miscellaneous General Expenses (930)	0	0	64

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Rents (931)	18,911	20,459	65
Maintenance of General Plant (932)	23,554	13,533	* 66
Total Administrative and General Expenses	1,123,702	885,149	
 Total Operation and Maintenance Expenses	3,061,182	2,866,865	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Employee Pensions & Benefits (926) includes \$153,992 in Other Post Employment Benefits that were recorded for the first time in 2009 as required by Government Accounting Standards Board Statement No. 45. At this time, the City is opting to not fund the benefits.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Pumping Labor and Expenses (624) - 2008 was high due to bringing Pumping Station #15 and the elevated tower at that site online. Additionally, the June 2008 flooding required significant effort to sandbag and protect a number of pumping stations.

Chemicals (641) - In 2008, the prices of fluoride and chlorine increased significantly.

Transmission and Distribution Lines Expenses (662) - 2007 was unusually high due to overtime and materials related to the record number of main breaks (127 in 2007 vs. prior 5-year average of 94). 2008 is also higher than budget due to a higher than average number of main breaks/repairs.

Maintenance of General Plant (932) - 2008 is high due to the allocation of Computer Services (Information Technology) which is based on actual activity levels.

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		940,995	865,605	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		20,474	19,280	2
Net property tax equivalent		920,521	846,325	
Social Security		91,122	90,015	3
PSC Remainder Assessment		5,419	6,353	4
Other (specify): NONE			0	5
Total tax expense		1,017,062	942,693	

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			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213100				3
County tax rate	mills		6.386500				4
Local tax rate	mills		7.025000				5
School tax rate	mills		9.921000				6
Voc. school tax rate	mills		2.068100				7
Other tax rate - Local	mills		1.803400				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.417100				10
Less: state credit	mills		1.711300				11
Net tax rate	mills		25.705800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.025000				14
Combined School Tax Rate	mills		11.989100				15
Other Tax Rate - Local	mills		1.803400				16
Total Local & School Tax	mills		20.817500				17
Total Tax Rate	mills		27.417100				18
Ratio of Local and School Tax to Total	dec.		0.759289				19
Total tax net of state credit	mills		25.705800				20
Net Local and School Tax Rate	mills		19.518129				21
Utility Plant, Jan. 1	\$	62,214,556	62,214,556				22
Materials & Supplies	\$	362,620	362,620				23
Subtotal	\$	62,577,176	62,577,176				24
Less: Plant Outside Limits	\$	2,305,478	2,305,478				25
Taxable Assets	\$	60,271,698	60,271,698				26
Assessment Ratio	dec.		0.799900				27
Assessed Value	\$	48,211,331	48,211,331				28
Net Local & School Rate	mills		19.518129				29
Tax Equiv. Computed for Current Year	\$	940,995	940,995				30
Tax Equivalent per 1994 PSC Report	\$	624,601					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	940,995					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other Tax Rate - Local is the tax rate for the City of Janesville TIF Districts.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0	0	0		0	1
Franchises and Consents (302)	0	0	0		0	2
Miscellaneous Intangible Plant (303)	0	0	0		0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	203,818	0	401		203,417	4
Structures and Improvements (311)	0	0	0		0	5
Collecting and Impounding Reservoirs (312)	0	0	0		0	6
Lake, River and Other Intakes (313)	0	0	0		0	7
Wells and Springs (314)	2,283,716	0	0		2,283,716	8
Supply Mains (316)	0	0	0		0	9
Other Water Source Plant (317)	0	0	0		0	10
Total Source of Supply Plant	2,487,534	0	401	0	2,487,133	
PUMPING PLANT						
Land and Land Rights (320)	11,565	0	0		11,565	11
Structures and Improvements (321)	4,115,949	134,576	0		4,250,525	* 12
Other Power Production Equipment (323)	0	0	0		0	13
Electric Pumping Equipment (325)	3,793,007	33,093	0		3,826,100	14
Diesel Pumping Equipment (326)	0	0	0		0	15
Other Pumping Equipment (328)	0	0	0		0	16
Total Pumping Plant	7,920,521	167,669	0	0	8,088,190	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0		0	17
Structures and Improvements (331)	0	0	0		0	18
Sand or Other Media Filtration Equipment (332)	0	0	0		0	19
Membrane Filtration Equipment (333)	0	0	0		0	20
Other Water Treatment Equipment (334)	193,912	33,093	0		227,005	21
Total Water Treatment Plant	193,912	33,093	0	0	227,005	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	90,496	0	0		90,496	22
Structures and Improvements (341)	0	0	0		0	23
Distribution Reservoirs and Standpipes (342)	2,401,616	1,006,843	0		3,408,459	* 24
Transmission and Distribution Mains (343)	14,881,011	989,779	1,237		15,869,553	25
Services (345)	1,438,482	309,686	1,055		1,747,113	26
Meters (346)	2,253,396	206,188	75,721		2,383,863	27
Hydrants (348)	1,082,286	57,405	731		1,138,960	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0	0	0		0	29
Total Transmission and Distribution Plant	22,147,287	2,569,901	78,744	0	24,638,444	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0		0	30
Structures and Improvements (390)	691,241	2,790	0		694,031	31
Office Furniture and Equipment (391)	43,765	0	0		43,765	32
Computer Equipment (391.1)	650,102	39,557	6,476		683,183	33
Transportation Equipment (392)	526,535	56,151	34,956		547,730	34
Stores Equipment (393)	15,938	0	0		15,938	35
Tools, Shop and Garage Equipment (394)	158,011	0	0		158,011	36
Laboratory Equipment (395)	0	0	0		0	37
Power Operated Equipment (396)	410,206	175,431	0		585,637	* 38
Communication Equipment (397)	995,132	0	1,296		993,836	39
SCADA Equipment (397.1)	0	0	0		0	40
Miscellaneous Equipment (398)	0	0	0		0	41
Total General Plant	3,490,930	273,929	42,728	0	3,722,131	
Total utility plant in service directly assignable	36,240,184	3,044,592	121,873	0	39,162,903	
Common Utility Plant Allocated to Water Department (300)	0	0	0		0	42
Total utility plant in service	36,240,184	3,044,592	121,873	0	39,162,903	

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 \$100,000, please explain. If applicable, provide construction authorization.

Structures and Improvements (321) - 2008 includes \$66,187 for an Electronic Records Management System, and \$59,000 for improvements at Pumping Station #15.

Distribution Reservoirs and Standpipes (342) - Because of the elevation of the northwest side of the City, adequate water pressure could not be achieved to new developments in the area with the existing infrastructure. The Utility's engineering consultant completed an analysis of the system pressure and recommended construction of a 500,000 gallon water tower and booster pump station to serve the northwest pressure zone. Construction of the water tower is complete and was placed in service in 2008. The booster station was placed in service in 2007. DNR approval number 2740-CW-107.

Power Operated Equipment (396) - 2008 includes \$124,769 for an Electronic Records Management System, and \$41,569 for a 125KW portable generator.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0	0	0		0	1
Franchises and Consents (302)	0	0	0		0	2
Miscellaneous Intangible Plant (303)	0	0	0		0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0		0	4
Structures and Improvements (311)	0	0	0		0	5
Collecting and Impounding Reservoirs (312)	0	0	0		0	6
Lake, River and Other Intakes (313)	0	0	0		0	7
Wells and Springs (314)	0	0	0		0	8
Supply Mains (316)	0	0	0		0	9
Other Water Source Plant (317)	0	0	0		0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0		0	11
Structures and Improvements (321)	0	0	0		0	12
Other Power Production Equipment (323)	0	0	0		0	13
Electric Pumping Equipment (325)	0	0	0		0	14
Diesel Pumping Equipment (326)	0	0	0		0	15
Other Pumping Equipment (328)	0	0	0		0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0		0	17
Structures and Improvements (331)	0	0	0		0	18
Sand or Other Media Filtration Equipment (332)	0	0	0		0	19
Membrane Filtration Equipment (333)		0	0		0	20
Other Water Treatment Equipment (334)		0	0		0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0		0	22
Structures and Improvements (341)	0	0	0		0	23
Distribution Reservoirs and Standpipes (342)	0	0	0		0	24
Transmission and Distribution Mains (343)	20,359,539	583,217	1,686		20,941,070	25
Services (345)	2,697,388	141,818	1,901		2,837,305	26
Meters (346)	308,489	0	10,366		298,123	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	1,443,550	35,188	984		1,477,754	28
Other Transmission and Distribution Plant (349)	0	0	0		0	29
Total Transmission and Distribution Plant	24,808,966	760,223	14,937	0	25,554,252	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0		0	30
Structures and Improvements (390)	0	0	0		0	31
Office Furniture and Equipment (391)	0	0	0		0	32
Computer Equipment (391.1)	0	0	0		0	33
Transportation Equipment (392)	0	0	0		0	34
Stores Equipment (393)	0	0	0		0	35
Tools, Shop and Garage Equipment (394)	0	0	0		0	36
Laboratory Equipment (395)	0	0	0		0	37
Power Operated Equipment (396)	0	0	0		0	38
Communication Equipment (397)	0	0	0		0	39
SCADA Equipment (397.1)	0	0	0		0	40
Miscellaneous Equipment (398)	0	0	0		0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	24,808,966	760,223	14,937	0	25,554,252	
Common Utility Plant Allocated to Water Department (300)	0	0	0		0	42
Total utility plant in service	24,808,966	760,223	14,937	0	25,554,252	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	516,942	2.90%	66,228	4
Supply Mains (316)	0	0.00%	0	5
Other Water Source Plant (317)	0	0.00%	0	6
Total Source of Supply Plant	516,942		66,228	
PUMPING PLANT				
Structures and Improvements (321)	1,059,619	3.20%	133,864	7
Other Power Production Equipment (323)	0	0.00%	0	8
Electric Pumping Equipment (325)	758,362	4.40%	167,620	9
Diesel Pumping Equipment (326)	0	0.00%	0	10
Other Pumping Equipment (328)	0	0.00%	0	11
Total Pumping Plant	1,817,981		301,484	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%	0	12
Sand or Other Media Filtration Equipment (332)	0	6.00%	0	13
Membrane Filtration Equipment (333)	0	0.00%	0	14
Other Water Treatment Equipment (334)	171,993	6.00%	12,627	15
Total Water Treatment Plant	171,993		12,627	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%	0	16
Distribution Reservoirs and Standpipes (342)	748,118	1.90%	55,196	17
Transmission and Distribution Mains (343)	2,311,198	1.30%	199,879	18
Services (345)	583,913	2.90%	46,191	19
Meters (346)	756,405	5.50%	127,525	20
Hydrants (348)	275,995	2.20%	24,434	21
Other Transmission and Distribution Plant (349)	0	0.00%	0	22
Total Transmission and Distribution Plant	4,675,629		453,225	
GENERAL PLANT				
Structures and Improvements (390)	447,525	2.90%	20,086	23
Office Furniture and Equipment (391)	36,865	5.80%	2,538	24
Computer Equipment (391.1)	650,102	26.70%	39,557	25
Transportation Equipment (392)	526,535	13.30%	53,422	26
Stores Equipment (393)	11,260	5.80%	924	27
Tools, Shop and Garage Equipment (394)	110,098	5.80%	9,165	28
Laboratory Equipment (395)	0	0.00%	0	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0				0	3
314	0				583,170	4
316	0				0	5
317	0				0	6
	0	0	0	0	583,170	
321	0				1,193,483	7
323	0				0	8
325	0				925,982	9
326	0				0	10
328	0				0	11
	0	0	0	0	2,119,465	
331	0				0	12
332	0				0	13
333	0				0	14
334	0				184,620	15
	0	0	0	0	184,620	
341	0				0	16
342	0				803,314	17
343	1,237		805		2,510,645	18
345	1,055				629,049	19
346	75,721		7,068		815,277	20
348	731				299,698	21
349	0				0	22
	78,744	0	7,873	0	5,057,983	
390	0				467,611	23
391	0				39,403	24
391.1	6,476				683,183	25
392	34,956		2,729		547,730	26
393	0				12,184	27
394	0				119,263	28
395	0				0	29

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	157,797	7.50%	37,344	30
Communication Equipment (397)	334,220	9.20%	91,492	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	2,274,402		254,528	
Total accum. prov. directly assignable	9,456,947		1,088,092	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	9,456,947		1,088,092	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	0				195,141	30
397	1,296		1,716		426,132	31
397.1	0				0	32
398	0				0	33
	42,728	0	4,445	0	2,490,647	
	121,472	0	12,318	0	10,435,885	
	0				0	34
	121,472	0	12,318	0	10,435,885	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	3,107,026	1.30%	268,454	18
Services (345)	839,005	2.90%	80,253	19
Meters (346)	156,652	5.50%	16,682	20
Hydrants (348)	373,015	2.20%	32,134	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	4,475,698		397,523	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0				0	3
314	0				0	4
316	0				0	5
317	0				0	6
	0	0	0	0	0	
321	0				0	7
323	0				0	8
325	0				0	9
326	0				0	10
328	0				0	11
	0	0	0	0	0	
331	0				0	12
332	0				0	13
333	0				0	14
334	0				0	15
	0	0	0	0	0	
341	0				0	16
342	0				0	17
343	1,686				3,373,794	18
345	1,901				917,357	19
346	10,366				162,968	20
348	984				404,165	21
349	0				0	22
	14,937	0	0	0	4,858,284	
390	0				0	23
391	0				0	24
391.1	0				0	25
392	0				0	26
393	0				0	27
394	0				0	28
395	0				0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	4,475,698		397,523	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	4,475,698		397,523	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	0				0	30
397	0				0	31
397.1	0				0	32
398	0				0	33
	0	0	0	0	0	
	14,937	0	0	0	4,858,284	
	0				0	34
	14,937	0	0	0	4,858,284	

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	0	0	351,623	351,623	1
February	0	0	340,396	340,396	2
March	0	0	353,821	353,821	3
April	0	0	338,788	338,788	4
May	0	0	352,905	352,905	5
June	0	0	354,626	354,626	6
July	0	0	390,758	390,758	7
August	0	0	426,544	426,544	8
September	0	0	373,338	373,338	9
October	0	0	348,216	348,216	10
November	0	0	316,617	316,617	11
December	0	0	332,410	332,410	12
Total annual pumpage	0	0	4,280,042	4,280,042	

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):	4,280,042	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	4,280,042	3
Less: Gallons (000's) sold:	3,321,211	4
Gallons (000's) entering distribution system but not sold:	958,831	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	32,307	7
Gallons (000's) used for fire protection:	180	8
Gallons (000's) used to prevent freezing of distribution system:	3,510	9
Gallons (000's) used for other system uses:	337	10
Subtotal Estimated Usage:	36,334	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	304,926	13
Gallons (000's) lost due to service leaks or breaks:	113,268	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	252	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	504,051	17
Subtotal of Estimated Losses:	922,497	18
Percentage of water entering distribution system sold:	78%	19
Percentage of unaccounted for water:	12%	20
If more than 15%, indicate causes:		21
		22
		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	15,798	28
Date of maximum: 08/02/2008		29
Cause of maximum: Summer Usage		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	7,998	33
Date of minimum: 11/27/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	6,841,450	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:	169	40
Number of service breaks repaired this year:	184	41
Population served (estimate the number of individuals served):		42
Inside municipality?	63,540	43
Outside municipality?	195	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)	
101 PALMER DRIVE - P S #12	Well #12	1,169	23	3,600,000	Yes	1
1425 PLAINFIELD AVE - P S #14	Well #14	1,142	23	3,600,000	Yes	2
236 WATER STREET - P S #3	Well # 6	100	26	2,880,000	Yes	3
2801 PALMER DR - P S #10	Well # 10	1,150	18	3,600,000	Yes	4
3017 KENNEDY RD - P S #7	Well # 9	215	20	6,000,000	Yes	5
520 MOHAWK DR - P S #5	Well # 8	130	26	6,000,000	Yes	6
6 W DELAVAN DR - P S #2	Well # 5	1,125	12	2,500,000	Yes	7
860 BELOIT AVE- P S #4	Well # 7	105	26	6,480,000	Yes	8

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP STATION #8-1	BOOSTER PUMP STATION #8-2	BOOSTER PUMP STATION #9-1	1
Location	1507 WINCHESTER DRIVE	1507 WINCHESTER DR	2800 W MEMORIAL DR	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	PACIFIC	5
Year Installed	1998	1998	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,100	2,100	200	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	BALDOR	9 10
Year Installed	1998	1998	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	8	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP STATION #9-2	PUMP STATION #15-1	PUMP STATION #2-1	15
Location	2800 W MEMORIAL DR	2931 RIDGEWOOD DR.	6 W DELAVAN DR	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	PACIFIC	FAIRBANKS MORSE	PEERLESS	19
Year Installed	1986	2007	1986	20
Type	CENTRIFUGAL	OTHER	CENTRIFUGAL	21
Actual Capacity (gpm)	200	700	1,750	22
Pump Motor or Standby Engine Mfr	BALDOR	US ELECTRIC	RELIANCE	23 24
Year Installed	1986	2007	1986	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	8	30	150	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP STATION #2-2	PUMP STATION #3	PUMP STATION #4	1
Location	6 W DELAVAN DR	236 WATER STREET	860 БЕЛОIT AVENUE	2
Purpose	P	P	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	2004	2004	2004	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	2,000	4,500	8
Pump Motor or Standby Engine Mfr	FRANKLIN	US MOTOR	U S MOTOR	9
Year Installed	2004	2004	2004	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	175	200	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP STATION #5	PUMP STATION #7	PUMPING STATION #10-1	15
Location	520 MOHAWK DR	3017 KENNEDY RD	2801 PALMER DRIVE	16
Purpose	P	P	P	17
Destination	R	R	R	18
Pump Manufacturer	LAYNE	ITT GOULDS	LAYNE	19
Year Installed	1963	2006	1992	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	4,200	4,200	2,150	22
Pump Motor or Standby Engine Mfr	U S MOTOR	US MOTOR	U S MOTOR	23
Year Installed	1998	2006	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	250	150	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMPING STATION #10-2	PUMPING STATION #10-3	PUMPING STATION #10-4	1
Location	2801 PALMER DRIVE	2801 PALMER DRIVE	2801 PALMER DRIVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1992	1992	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,150	2,150	2,150	8
Pump Motor or Standby Engine Mfr	US MOTOR	U S MOTOR	U S MOTOR	9 10
Year Installed	1992	1992	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	200	200	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMPING STATION #12-1	PUMPING STATION #12-2	PUMPING STATION #12-3	15
Location	101 PALMER DRIVE	101 PALMER DRIVE	101 PALMER DRIVE	16
Purpose	P	B	B	17
Destination	R	D	D	18
Pump Manufacturer	LAYNE	FAIRBANKS MORSE	FAIRBANKS MORSE	19
Year Installed	2004	2004	2004	20
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	2,500	2,400	2,400	22
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	23 24
Year Installed	2004	2004	2004	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	250	200	200	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMPING STATION #12-4	PUMPING STATION #12-5	PUMPING STATION #14-1	1
Location	101 PALMER DRIVE	101 PALMER DRIVE	1425 PLAINFIELD AVE	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	ITT GOULDS	5
Year Installed	2004	2004	2006	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,400	2,400	2,400	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9
Year Installed	2004	2004	2006	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	200	200	300	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMPING STATION #14-2	PUMPING STATION #14-3	PUMPING STATION #14-4	15
Location	1425 PLAINFIELD AVE	1425 PLAINFIELD AVE	1425 PLAINFIELD AVE	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	19
Year Installed	2006	2006	2006	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	2,500	2,500	2,500	22
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	23
Year Installed	2006	2006	2006	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	200	200	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMPING STATION #14-5	PUMPING STATION #15-2	PUMPING STATION #15-3	1
Location	1425 PLAINFIELD AVE	2931 RIDGEWOOD DR.	2931 RIDGEWOOD DR.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	2006	2007	2007	6
Type	CENTRIFUGAL	OTHER	OTHER	7
Actual Capacity (gpm)	2,500	700	700	8
Pump Motor or Standby Engine Mfr	US MOTOR	US ELECTRIC	US ELECTRIC	9
Year Installed	2006	2007	2007	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	200	30	30	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				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	NORTH ZONE RESERVIOR	NORTHWEST ZONE TOWER	RESERVIOR AT PS #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1979	2007	1937	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	OTHER	5
Elevation difference in feet (See Headnote 3.)	80	80	0	6
Total capacity in gallons (actual)	5,000,000	500,000	80,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	10
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	11
Filters, type (gravity, pressure, other, none)			NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000	2.5000	13
Is a corrosion control chemical used (yes, no)?			N	14
Is water fluoridated (yes, no)?			Y	15
Footnotes				16

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVOIR AT PS #10	RESERVOIR AT PS #12	RESERVOIR AT PS #14	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4
Year constructed	1992	2004	2006	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	0	0	0	9 10
Total capacity in gallons (actual)	560,000	300,000	400,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.0000	9.0000	9.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	SOUTH ZONE RESERVIOR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1928		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	80		6
Total capacity in gallons (actual)	9,000,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	0.750	354	0			354	1	
M	D	1.000	1,012	0			1,012	2	
L	D	1.500	0	0			0	3	
M	D	1.500	8,682	0			8,682	4	
M	D	2.000	10,001	0	337		9,664	5	
M	D	4.000	42,054	0	1,320		40,734	6	
M	D	6.000	847,676	3,056			850,732	7	
P	D	6.000	37,894	2,921			40,815	8	
M	D	8.000	342,480	1,523			344,003	9	
P	D	8.000	43,260	4,206			47,466	10	
M	D	10.000	72,677	0			72,677	11	
M	D	12.000	223,005	8,040			231,045	12	
M	D	14.000	6,960	0			6,960	13	
M	D	16.000	134,038	1,166			135,204	14	
M	D	18.000	19,223				19,223	15	
M	D	20.000	79				79	16	
M	D	24.000	29,317				29,317	17	
Total Within Municipality			1,818,712	20,912	1,657	0	1,837,967		
M	D	8.000	14,676				14,676	18	
M	D	12.000	20,521				20,521	19	
M	D	16.000	33,019				33,019	20	
Total Outside of Municipality			68,216	0	0	0	68,216		
Total Utility			1,886,928	20,912	1,657	0	1,906,183		

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 water mains are financed with long-term debt. The debt is repaid with assessments and utility earnings. Water mains from 6" to 12" are assessed against the abutting property at a consistent rate. The utility bears the cost of installing oversized mains. At the present time, deferred assessments are for ten years, interest free.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	6		1		5		1
L	0.625	1,113		71		1,042		2
M	0.625	13				13		3
L	0.750	1,372		34		1,338		4
M	0.750	11,059		13		11,046		5
L	1.000	10				10		6
M	1.000	6,238	138	2		6,374		7
M	1.250	8				8		8
L	1.250	7				7		9
M	1.500	232		1		231		10
L	1.500	1				1		11
M	2.000	134	1			135		12
L	2.000	4				4		13
M	2.500	1				1		14
M	3.000	1				1		15
M	4.000	67		1		66		16
M	6.000	24				24		17
M	8.000	13				13		18
M	10.000	4				4		19
M	12.000	3				3		20
Total Utility		20,310	139	123	0	20,326	0	

WATER SERVICES

Water Services (Page W-20)

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

New services are assessed to the customer based on actual cost of installation of the service.

The cost of installing laterals is assessed to each lot for which laterals are installed.

Lateral assessments are to be paid in full following completion of the work, or with the property taxes the first year following the work.

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

done

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	14,820	1,213	1,043	11	15,001	1,048	1
0.750	8,995	574	250	1	9,320	264	2
1.000	342	13	19	(4)	332	19	3
1.500	312	0	3	(1)	308	29	4
2.000	262	12	8		266	23	5
3.000	96	8	5	3	102	29	6
4.000	51	1			52	18	7
6.000	18			1	19	18	8
8.000	2				2	2	9
10.000	6				6	6	10
Total:	24,904	1,821	1,328	11	25,408	1,456	

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	13,800	603	5	15	0	578	15,001	1
0.750	8,336	510	6	13	0	455	9,320	2
1.000	64	238	10	10	0	10	332	3
1.500	10	247	13	13	0	25	308	4
2.000	5	173	19	40	0	29	266	5
3.000	0	56	3	17	0	26	102	6
4.000	0	14	8	20	0	10	52	7
6.000	0	7	4	5	0	3	19	8
8.000	0	0	0	2	0	0	2	9
10.000	0	0	6	0	0	0	6	10
Total:	22,215	1,848	74	135	0	1,136	25,408	

METERS

Meters (Page W-21)

Explain all reported adjustments.

There is an adjustment to the actual meters installed and in stock as of 12/31/2008.

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

The goal of the Utility is to replace meters on a 20 year cycle per PSC regulation. This goal was met for 2008.

If 2-inch or greater meters are reported as residential, please explain.

There are five 2" meters classified as residential. Three are in group home/assisted living arrangements, the fourth is in a single family home that required the additional size to meet minimum pressure standards. The fifth is a condo development.

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 that was not tested is on a backup line for a hospital and is not used unless the primary meter service fails. This meter will be tested in 2009.

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	70	0	0		70	1
Within Municipality	2,458	34	10		2,482	2
Total Fire Hydrants	2,528	34	10	0	2,552	
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:	2,552
Number of distribution system valves end of year:	2,920
Number of distribution valves operated during year:	1,005