



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: JANESVILLE WATER UTILITY

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

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For the Year Ended: DECEMBER 31, 2009

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

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

## GENERAL RULES FOR REPORTING

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



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### 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:**

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**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

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**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

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

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

**Name:** MR JOHN C ANDRES

**Title:** PARTNER

**Office Address:** BAKER TILLY

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

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**Email Address:** john.andres@bakertilly.com

**Date of most recent audit report:** 12/31/2009

**Period covered by most recent audit:** 2009

### IDENTIFICATION AND OWNERSHIP

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

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**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

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**Name of utility commission/committee:** CITY COUNCIL

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**Names of members of utility commission/committee:**

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

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [REDACTED]

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

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

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	5,817,708	6,048,253	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,117,266	3,061,182	2
Depreciation Expense (403)	1,087,167	1,015,987	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,083,573	1,017,062	5
<b>Total Operating Expenses</b>	<b>5,288,006</b>	<b>5,094,231</b>	
<b>Net Operating Income</b>	<b>529,702</b>	<b>954,022</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>529,702</b>	<b>954,022</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,199	2,345	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	79,724	173,973	10
Miscellaneous Nonoperating Income (421)	208,051	760,223	11
<b>Total Other Income</b>	<b>293,974</b>	<b>936,541</b>	
<b>Total Income</b>	<b>823,676</b>	<b>1,890,563</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(143,750)	(143,750)	12
Other Income Deductions (426)	404,470	397,523	13
<b>Total Miscellaneous Income Deductions</b>	<b>260,720</b>	<b>253,773</b>	
<b>Income Before Interest Charges</b>	<b>562,956</b>	<b>1,636,790</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	72,394	76,355	14
Amortization of Debt Discount and Expense (428)	14,731	9,460	15
Amortization of Premium on Debt--Cr. (429)	1,026	0	16
Interest on Debt to Municipality (430)	491,062	523,534	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	80,639	105,100	19
<b>Total Interest Charges</b>	<b>496,522</b>	<b>504,249</b>	
<b>Net Income</b>	<b>66,434</b>	<b>1,132,541</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	37,246,581	36,114,040	20
Balance Transferred from Income (433)	66,434	1,132,541	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>37,313,015</b>	<b>37,246,581</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	5,817,708	0	5,817,708	1
<b>Total (Acct. 400):</b>	<b>5,817,708</b>	<b>0</b>	<b>5,817,708</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,117,266	0	3,117,266	2
<b>Total (Acct. 401-402):</b>	<b>3,117,266</b>	<b>0</b>	<b>3,117,266</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,087,167	0	1,087,167	3
<b>Total (Acct. 403):</b>	<b>1,087,167</b>	<b>0</b>	<b>1,087,167</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,083,573	0	1,083,573	5
<b>Total (Acct. 408):</b>	<b>1,083,573</b>	<b>0</b>	<b>1,083,573</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>529,702</b>	<b>0</b>	<b>529,702</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	6,199	0	6,199	8
<b>Total (Acct. 415-416):</b>	<b>6,199</b>	<b>0</b>	<b>6,199</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	79,724	0	79,724	11
<b>Total (Acct. 419):</b>	<b>79,724</b>	<b>0</b>	<b>79,724</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		208,051	208,051	12
NONE	0	0	0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>208,051</b>	<b>208,051</b>	
<b>TOTAL OTHER INCOME:</b>	<b>85,923</b>	<b>208,051</b>	<b>293,974</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(143,750)	0	(143,750)	14
NONE	0	0	0	15
<b>Total (Acct. 425):</b>	<b>(143,750)</b>	<b>0</b>	<b>(143,750)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	404,470	404,470	16
NONE	0	0	0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>404,470</b>	<b>404,470</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(143,750)</b>	<b>404,470</b>	<b>260,720</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	72,394	0	72,394	18
<b>Total (Acct. 427):</b>	<b>72,394</b>	<b>0</b>	<b>72,394</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
DEBT DISCOUNT	14,731		14,731	19
<b>Total (Acct. 428):</b>	<b>14,731</b>	<b>0</b>	<b>14,731</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
DEBT PREMIUM	1,026		1,026	20
<b>Total (Acct. 429):</b>	<b>1,026</b>	<b>0</b>	<b>1,026</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	491,062	0	491,062	21
<b>Total (Acct. 430):</b>	<b>491,062</b>	<b>0</b>	<b>491,062</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
INTEREST CHARGED TO CONSTRUCTION	80,639		80,639	23
<b>Total (Acct. 432):</b>	<b>80,639</b>	<b>0</b>	<b>80,639</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>496,522</b>	<b>0</b>	<b>496,522</b>	
<b>NET INCOME:</b>	<b>262,853</b>	<b>(196,419)</b>	<b>66,434</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	16,540,647	20,705,934	37,246,581	24
<b>Total (Acct. 216):</b>	<b>16,540,647</b>	<b>20,705,934</b>	<b>37,246,581</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	262,853	(196,419)	66,434	25
<b>Total (Acct. 433):</b>	<b>262,853</b>	<b>(196,419)</b>	<b>66,434</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE	0	0	0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE	0	0	0	27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215	0		0	28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE	0	0	0	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>16,803,500</b>	<b>20,509,515</b>	<b>37,313,015</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	134,032				134,032	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	22,725				22,725	3
Materials	102,844				102,844	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
VEHICLE RENTAL/MAINTENANCE	2,264				2,264	6
<b>Total costs and expenses</b>	<b>127,833</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,833</b>	
<b>Net income (or loss)</b>	<b>6,199</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,199</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	5,817,708	0	0	0	<b>5,817,708</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	7,481				<b>7,481</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>5,810,227</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,810,227</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,193,969	0	1,193,969	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	22,725	0	22,725	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	204,781	0	204,781	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>1,421,475</b>	<b>0</b>	<b>1,421,475</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	25.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	67,169,133	64,872,355	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	16,736,950	15,294,169	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>50,432,183</b>	<b>49,578,186</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	462,003	801,572	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>462,003</b>	<b>801,572</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	4,339,694	4,914,440	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	923,543	807,093	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	816,436	1,242,532	20
Plant Materials and Operating Supplies (154)	302,454	349,133	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	3,000	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)	731,575	708,100	27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>7,116,702</b>	<b>8,021,298</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	58,154	63,426	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>58,154</b>	<b>63,426</b>	
<b>Total Assets and Other Debits</b>	<b>58,069,042</b>	<b>58,464,482</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	48,704	48,704	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	37,313,015	37,246,581	37
<b>Total Proprietary Capital</b>	<b>37,361,719</b>	<b>37,295,285</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,834,026	2,993,000	38
Advances from Municipality (223)	13,915,000	14,380,000	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>16,749,026</b>	<b>17,373,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	442,911	339,088	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	1,007,000	940,995	45
Interest Accrued (237)	154,534	196,634	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	333,140	153,992	48
<b>Total Current and Accrued Liabilities</b>	<b>1,937,585</b>	<b>1,630,709</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	8,213	9,239	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	2,012,499	2,156,249	51
<b>Total Deferred Credits</b>	<b>2,020,712</b>	<b>2,165,488</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>58,069,042</b>	<b>58,464,482</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	64,872,355	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	41,124,430	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	25,745,133	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)	299,570				8
<b>Total Utility Plant</b>	<b>67,169,133</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	11,491,367	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	5,245,583	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>16,736,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>50,432,183</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	10,435,885				<b>10,435,885</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,087,167				<b>1,087,167</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	75,320				<b>75,320</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	12,476				<b>12,476</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>1,174,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,174,963</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	119,481				<b>119,481</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>119,481</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>119,481</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>11,491,367</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,491,367</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	4,858,284				<b>4,858,284</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	404,470				<b>404,470</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>404,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>404,470</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	17,171				<b>17,171</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>17,171</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,171</b>	25
<b>Balance end of year (111.2)</b>	<b>5,245,583</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,245,583</b>	26
<b>Footnotes</b>						27

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

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

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

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	302,454	349,133	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>302,454</b>	<b>349,133</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1999 GO ADVANCE ISSUANCE EXPENSE	49	428	0	1
2000 GO ADVANCE ISSUANCE EXPENSE	486	428	0	2
2001 GO ADVANCE ISSUANCE EXPENSE	3,893	428	0	3
2002 GO ADVANCE ISSUANCE EXPENSE	1,166	428	0	4
2003 GO ADVANCE ISSUANCE EXPENSE	657	428	2,299	5
2003 REVENUE BOND SDWLP #5119-02	250	428	3,375	6
2003A GO ADVANCE ISSUANCE EXPENSE	559	428	1,956	7
2004 GO ADVANCE ISSUANCE EXPENSE	1,012	428	4,555	8
2004 REVENUE BOND SDWLP #5119-01	250	428	3,625	9
2005 GO ADVANCE ISSUANCE EXPENSE	672	428	3,697	10
2005A GO ADVANCE ISSUANCE EXPENSE	1,158	428	579	11
2006 GO ADVANCE ISSUANCE EXPENSE	711	428	4,621	12
2006A GO ADVANCE ISSUANCE EXPENSE	1,985	428	12,905	13
2007 GO ADVANCE ISSUANCE EXPENSE	431	428	3,232	14
2008 GO ADVANCE ISSUANCE EXPENSE	979	428	8,324	15
2009 GO ADVANCE ISSUANCE EXPENSE	309	428	5,867	16
2009B GO ADVANCE ISSUANCE EXPENSE	164	428	3,119	17
<b>Total</b>			<b>58,154</b>	
<b>Unamortized premium on debt (251)</b>				
2008 GO ADVANCE ISSUANCE - PREMIUM	1,027	429	8,213	18
<b>Total</b>			<b>8,213</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	48,704	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>48,704</u></b>	

**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%	1,048,938	<b>1</b>
SDWLP REVENUE BOND #5519-01	12/08/2004	05/01/2024	2.37%	1,785,088	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,834,026</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
GENERAL OBLIGATION ADVANCES	07/01/2004	02/01/2014	3.75%	1,265,000	1
GENERAL OBLIGATION ADVANCES	05/01/2001	05/01/2011	4.47%	0	2
GENERAL OBLIGATION ADVANCES	12/01/1999	06/01/2009	4.96%	0	3
GENERAL OBLIGATION ADVANCES	07/01/2007	02/01/2017	4.21%	1,115,000	4
GENERAL OBLIGATION ADVANCES	07/01/2003	02/01/2013	2.75%	280,000	5
GENERAL OBLIGATION ADVANCES	12/01/2003	02/01/2013	2.95%	335,000	6
GENERAL OBLIGATION ADVANCES	06/01/2000	06/01/2010	5.16%	0	7
GENERAL OBLIGATION ADVANCES	07/01/2005	02/01/2015	3.55%	685,000	8
GENERAL OBLIGATION ADVANCES	01/01/2006	06/01/2010	3.62%	1,175,000	9
GENERAL OBLIGATION ADVANCES	07/01/2006	02/01/2015	3.99%	40,000	10
GENERAL OBLIGATION ADVANCES	12/15/2006	12/01/2016	3.77%	2,925,000	11
GENERAL OBLIGATION ADVANCES	07/01/2008	08/01/2018	3.99%	2,845,000	12
GENERAL OBLIGATION ADVANCES	11/09/2009	02/01/2018	2.74%	1,105,000	13
GENERAL OBLIGATION ADVANCES	11/09/2009	02/01/2019	3.29%	2,145,000	14
GENERAL OBLIGATION ADVANCES	07/01/2002	12/01/2012	3.66%	0	15
<b>Total for Account 223</b>				<b>13,915,000</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		16
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		17
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	940,995	1
<b>Accruals:</b>		
Charged water department expense	1,083,573	2
Charged electric department expense		3
Charged sewer department expense	21,539	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,105,112</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	940,995	6
Social Security taxes	92,871	7
PSC Remainder Assessment	5,241	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,039,107</b>	
<b>Balance end of year</b>	<b>1,007,000</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
SDWFL 5119-02 REVENUE BOND	5,086	29,403	29,681	4,808	1
SDWFL 5119-01 REVENUE BOND	7,424	42,991	43,379	7,036	2
<b>Subtotal</b>	<b>12,510</b>	<b>72,394</b>	<b>73,060</b>	<b>11,844</b>	
<b>Advances from Municipality (223)</b>					
1999A GENERAL OBLIGATION DEBT	106	531	637	0	3
2000 GENERAL OBLIGATION DEBT	693	5,720	6,413	0	4
2001 GENERAL OBLIGATION DEBT	9,008	40,829	49,837	0	5
2002 GENERAL OBLIGATION DEBT	5,200	9,337	14,537	0	6
2003 GENERAL OBLIGATION DEBT	6,295	9,184	11,877	3,602	7
2003A GENERAL OBLIGATION DEBT	5,669	11,406	12,406	4,669	8
2004 GENERAL OBLIGATION DEBT	26,010	50,564	55,955	20,619	9
2005 GENERAL OBLIGATION DEBT	13,542	24,754	28,275	10,021	10
2005A GENERAL OBLIGATION DEBT	906	5,407	6,188	125	11
2006 GENERAL OBLIGATION DEBT	24,500	47,983	52,900	19,583	12
2006A GENERAL OBLIGATION DEBT	9,824	117,205	117,888	9,141	13
2007 GENERAL OBLIGATION DEBT	21,927	46,759	49,425	19,261	14
2008 GENERAL OBLIGATION DEBT	60,444	114,310	127,374	47,380	15
2009 GENERAL OBLIGATION DEBT		4,732	(1,216)	5,948	16
2009B GENERAL OBLIGATION DEBT		2,341	0	2,341	17
<b>Subtotal</b>	<b>184,124</b>	<b>491,062</b>	<b>532,496</b>	<b>142,690</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	18
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	19
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>196,634</b>	<b>563,456</b>	<b>605,556</b>	<b>154,534</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
WATER MAIN ASSESSMENTS	462,003	2
<b>Total (Acct. 124):</b>	<b>462,003</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	923,543	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>923,543</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM OTHER CITY FUNDS	816,436	* 15
<b>Total (Acct. 145):</b>	<b>816,436</b>	
<b>Prepayments (165):</b>		
PREPAYMENTS	3,000	16
<b>Total (Acct. 165):</b>	<b>3,000</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	2,012,499	23
NONE		24
<b>Total (Acct. 253):</b>	<b>2,012,499</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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### 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 \$305,448 in special assessments and \$510,998 from the tax collection fund.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	40,143,666	0	0	0	<b>40,143,666</b>	<b>1</b>
Materials and Supplies	325,793	0	0	0	<b>325,793</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	10,963,626	0	0	0	<b>10,963,626</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	2,084,374	0	0	0	<b>2,084,374</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>27,421,459</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,421,459</b>	
Net Operating Income	529,702	0	0	0	<b>529,702</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.93%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.93%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	2,156,249	0	0	0	<b>2,156,249</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	143,750	0	0	0	<b>143,750</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>2,012,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,012,499</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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**Report changes of any of the following types:**

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**1. Acquisitions.**

None.

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**2. Leaseholder changes.**

None.

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**3. Extensions of service.**

In 2009, the City added 6,481feet of watermain throughout the City. 3,539 feet was retired due to replacement or removed from service.

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**4. Estimated changes in revenues due to rate changes.**

On 10/13/2009, the Utility implemented 2740-WR-107. The rate provided for a 15% rate increase and allowed for a 5.35% rate of return.

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

In 2009, the Utility entered into the following General Obligation Note Issues:  
2009 - \$2,145,000  
2009B - \$1,105,000 (refunded portions of 2000, 2001 and 2002)

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

In May of 2009, the Utility filed rate increase application 2740-WR-107. The public hearing was held on October 6, 2009. The rate was approved and implemented on October 13, 2009.

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**7. Any additional matters.**

None.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	5,691,309	5,895,246	1
<b>Total Sales of Water</b>	<b>5,691,309</b>	<b>5,895,246</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	47,271	44,139	2
Rents from Water Property (472 )	25,126	58,348	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	54,002	50,520	5
<b>Total Other Operating Revenues</b>	<b>126,399</b>	<b>153,007</b>	
<b>Total Operating Revenues</b>	<b>5,817,708</b>	<b>6,048,253</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	57,117	16,639	6
Pumping Expenses (620-633)	724,463	740,682	7
Water Treatment Expenses (640-652)	155,145	140,338	8
Transmission and Distribution Expenses (660-678)	890,677	842,801	9
Customer Accounts Expenses (901-906)	196,824	197,020	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	1,093,040	1,123,702	12
<b>Total Operation and Maintenance Expenses</b>	<b>3,117,266</b>	<b>3,061,182</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	1,087,167	1,015,987	13
Amortization Expense (404-407)		0	14
Taxes (408 )	1,083,573	1,017,062	15
<b>Total Other Operating Expenses</b>	<b>2,170,740</b>	<b>2,033,049</b>	
<b>Total Operating Expenses</b>	<b>5,288,006</b>	<b>5,094,231</b>	
<b>NET OPERATING INCOME</b>	<b>529,702</b>	<b>954,022</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )	161	2,205	5,023	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>161</b>	<b>2,205</b>	<b>5,023</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	22,216	1,271,567	2,746,234	5
Commercial (461.2 )	1,876	508,982	825,177	6
Industrial (461.3 )	74	1,038,940	1,126,054	7
Public Authority (461.4 )	138	129,400	192,193	8
<b>Total Metered Sales to General Customers (461)</b>	<b>24,304</b>	<b>2,948,889</b>	<b>4,889,658</b>	
Private Fire Protection Service (462 )	1		44,175	9
Public Fire Protection Service (463 )	1		752,453	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>24,467</b>	<b>2,951,094</b>	<b>5,691,309</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	752,453	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>752,453</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	47,271	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>47,271</b>	
<b>Rents from Water Property (472):</b>		
TRUCK & EQUIPMENT RENTALS	25,126	7
<b>Total Rents from Water Property (472)</b>	<b>25,126</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS SALE OF MATERIALS	12,288	9
Return on net investment in meters charged to sewer department	41,714	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>54,002</b>	

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## OTHER OPERATING REVENUES (WATER)

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

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

Other Water Revenues (474) - \$12,288 classified as Miscellaneous Sale of Materials is made up of:

\$4,104 - Connect charges  
\$1,007 - Bankruptcy recoveries  
\$4,543 - Replacement of frozen meters  
\$2,290 - Sales of clear water meters  
\$ 344 - Other

Other Water Revenues (474) - Return on net investment in meters charged to sewer department. The approved rate of return for 1/1/2009 - 10/12/2009 was 6% and for 10/13/2009 - 12/31/2009 was 5.35%. We used a blended rate of 5.86% for the year. The total return on net investment in meters was \$83,428, of which half was allocated to the Wastewater Utility (\$41,714).

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## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	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)	57,117	16,639	* 10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
<b>Total Source of Supply Expenses</b>	<b>57,117</b>	<b>16,639</b>	
<b>PUMPING EXPENSES</b>			
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)	484,170	485,621	16
Pumping Labor and Expenses (624)	90,892	107,718	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	53,426	56,021	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	13,677	11,034	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	82,298	80,288	24
<b>Total Pumping Expenses</b>	<b>724,463</b>	<b>740,682</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0	0	25
Chemicals (641)	72,109	67,439	26
Operation Labor and Expenses (642)	82,011	72,899	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)	1,025	0	32
<b>Total Water Treatment Expenses</b>	<b>155,145</b>	<b>140,338</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	0	0	33
Storage Facilities Expenses (661)	0	0	34
Transmission and Distribution Lines Expenses (662)	157,790	157,200	35
Meter Expenses (663)	74,442	70,418	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)	386	253	42
Maintenance of Transmission and Distribution Mains (673)	309,227	287,145	43
Maintenance of Services (675)	232,409	208,195	* 44
Maintenance of Meters (676)	30,613	29,258	45
Maintenance of Hydrants (677)	85,810	90,332	46
Maintenance of Miscellaneous Plant (678)	0	0	47
<b>Total Transmission and Distribution Expenses</b>	<b>890,677</b>	<b>842,801</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	34,813	33,483	48
Meter Reading Expenses (902)	29,518	26,874	49
Customer Records and Collection Expenses (903)	132,493	136,663	50
Uncollectible Accounts (904)	0	0	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
<b>Total Customer Accounts Expenses</b>	<b>196,824</b>	<b>197,020</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	311,805	348,601	55
Office Supplies and Expenses (921)	30,017	38,056	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	7,001	7,150	58
Property Insurance (924)	9,901	11,226	59
Injuries and Damages (925)	41,701	40,043	60
Employee Pensions and Benefits (926)	647,431	636,161	61
Regulatory Commission Expenses (928)	11,144	0	* 62
Duplicate Charges--Credit (929)	0	0	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	0	0	<b>64</b>
Rents (931)	20,058	18,911	<b>65</b>
Maintenance of General Plant (932)	13,982	23,554	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>1,093,040</b>	<b>1,123,702</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>3,117,266</b>	<b>3,061,182</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

Employee Pensions & Benefits (926) includes \$179,148 in Other Post Employment Benefits that were recorded for the first time in 2008 as required by the 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.

Maintenance of Wells & Springs (614) - 2009 was high due to a major unexpected repair to Well 14.

Maintenance of Services (675) - 2009 was high due to additional concrete work required in the repairs (sidewalks and driveway approaches).

Regulatory Commission Expenses (928) - In 2009, the City filed 2740-WR-107 with the Commission.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		1,007,000	940,995	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		21,539	20,474	2
<b>Net property tax equivalent</b>		<b>985,461</b>	<b>920,521</b>	
Social Security		92,871	91,122	3
PSC Remainder Assessment		5,241	5,419	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>1,083,573</b>	<b>1,017,062</b>	

## PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.206100				3
County tax rate	mills		6.563800				4
Local tax rate	mills		7.116400				5
School tax rate	mills		10.080800				6
Voc. school tax rate	mills		2.042900				7
Other tax rate - Local	mills		1.646900				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.656900</b>				<b>10</b>
Less: state credit	mills		1.701600				11
<b>Net tax rate</b>	mills		<b>25.955300</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.116400</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.123700</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.646900</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.887000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.656900</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.755218</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.955300</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.601920</b>				<b>21</b>
Utility Plant, Jan. 1	\$	64,872,355	64,872,355				22
Materials & Supplies	\$	349,133	349,133				23
<b>Subtotal</b>	\$	<b>65,221,488</b>	<b>65,221,488</b>				<b>24</b>
Less: Plant Outside Limits	\$	2,526,178	2,526,178				25
<b>Taxable Assets</b>	\$	<b>62,695,310</b>	<b>62,695,310</b>				<b>26</b>
Assessment Ratio	dec.		0.819400				27
<b>Assessed Value</b>	\$	<b>51,372,537</b>	<b>51,372,537</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.601920</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,007,000</b>	<b>1,007,000</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	624,601					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,007,000</b>					<b>34</b>
Footnotes			*				35

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## PROPERTY TAX EQUIVALENT (WATER)

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### 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 includes the tax rate for the City of Janesville TIF Districts and Library.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	203,417	0	0	0	203,417	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	2,283,716	0	0	0	2,283,716	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
<b>Total Source of Supply Plant</b>	<b>2,487,133</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,487,133</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	11,565	0	0	0	11,565	11
Structures and Improvements (321)	4,250,525	9,974	0	0	4,260,499	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	3,826,100	9,800	0	0	3,835,900	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
<b>Total Pumping Plant</b>	<b>8,088,190</b>	<b>19,774</b>	<b>0</b>	<b>0</b>	<b>8,107,964</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	227,005	0	0	0	227,005	21
<b>Total Water Treatment Plant</b>	<b>227,005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>227,005</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	90,496	0	0	0	90,496	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	3,408,459	0	0	0	3,408,459	24
Transmission and Distribution Mains (343)	15,869,553	1,207,808	3,704	0	17,073,657	25
Services (345)	1,747,113	325,989	1,325	0	2,071,777	26
Meters (346)	2,383,863	185,154	63,474	0	2,505,543	27
Hydrants (348)	1,138,960	27,625	1,690	0	1,164,895	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
<b>Total Transmission and Distribution Plant</b>	<b>24,638,444</b>	<b>1,746,576</b>	<b>70,193</b>	<b>0</b>	<b>26,314,827</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	694,031	9,340	0	0	703,371	31
Office Furniture and Equipment (391)	43,765	0	0	0	43,765	32
Computer Equipment (391.1)	683,183	30,571	1,247	0	712,507	33
Transportation Equipment (392)	547,730	111,309	0	0	659,039	* 34
Stores Equipment (393)	15,938	0	0	0	15,938	35
Tools, Shop and Garage Equipment (394)	158,011	2,850	1,381	0	159,480	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	585,637	106,517	45,540	0	646,614	* 38
Communication Equipment (397)	993,836	54,071	1,120	0	1,046,787	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
<b>Total General Plant</b>	<b>3,722,131</b>	<b>314,658</b>	<b>49,288</b>	<b>0</b>	<b>3,987,501</b>	
<b>Total utility plant in service directly assignable</b>	<b>39,162,903</b>	<b>2,081,008</b>	<b>119,481</b>	<b>0</b>	<b>41,124,430</b>	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
<b>Total utility plant in service</b>	<b>39,162,903</b>	<b>2,081,008</b>	<b>119,481</b>	<b>0</b>	<b>41,124,430</b>	

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

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**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.**

Transportation Equipment (392) - Includes the replacement of a dump truck chassis and body for a total of \$111,309. No construction authorization required.

Power Operated Equipment (396) - Includes that replacement of a backhoe loader (\$66,322), a generator (\$38,452), and a ditch pump (\$1,743). No construction authorization required.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	20,941,070	208,052	4,888	0	21,144,234	25
Services (345)	2,837,305	0	2,152	0	2,835,153	26
Meters (346)	298,123	0	7,938	0	290,185	27
Hydrants (348)	1,477,754	0	2,193	0	1,475,561	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>25,554,252</b>	<b>208,052</b>	<b>17,171</b>	<b>0</b>	<b>25,745,133</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>25,554,252</b>	<b>208,052</b>	<b>17,171</b>	<b>0</b>	<b>25,745,133</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>25,554,252</b>	<b>208,052</b>	<b>17,171</b>	<b>0</b>	<b>25,745,133</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	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)	583,170	2.90%	66,228	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>583,170</b>		<b>66,228</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	1,193,483	3.20%	136,176	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	925,982	4.40%	168,564	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>2,119,465</b>		<b>304,740</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	184,620	6.00%	13,620	15
<b>Total Water Treatment Plant</b>	<b>184,620</b>		<b>13,620</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	803,314	1.90%	64,761	17
Transmission and Distribution Mains (343)	2,510,645	1.30%	214,131	18
Services (345)	629,049	2.90%	55,374	19
Meters (346)	815,277	5.50%	134,459	20
Hydrants (348)	299,698	2.20%	25,342	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>5,057,983</b>		<b>494,067</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	467,611	2.90%	20,262	23
Office Furniture and Equipment (391)	39,403	5.80%	2,538	24
Computer Equipment (391.1)	683,183	26.70%	30,571	25
Transportation Equipment (392)	547,730	13.30%	80,251	26
Stores Equipment (393)	12,184	5.80%	924	27
Tools, Shop and Garage Equipment (394)	119,263	5.80%	9,207	28
Laboratory Equipment (395)	0	0.00%		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				649,398	4
316	0				0	5
317	0				0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>649,398</b>	
321	0				1,329,659	7
323	0				0	8
325	0				1,094,546	9
326	0				0	10
328	0				0	11
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,424,205</b>	
331	0				0	12
332	0				0	13
333	0				0	14
334	0				198,240	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>198,240</b>	
341	0				0	16
342	0				868,075	17
343	3,704		1,076		2,722,148	18
345	1,325				683,098	19
346	63,474		6,331		892,593	20
348	1,690		1,069		324,419	21
349	0				0	22
	<b>70,193</b>	<b>0</b>	<b>8,476</b>	<b>0</b>	<b>5,490,333</b>	
390	0				487,873	23
391	0				41,941	24
391.1	1,247				712,507	25
392	0		4,000		631,981	26
393	0				13,108	27
394	1,381				127,089	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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	195,141	7.50%	46,210	<b>30</b>
Communication Equipment (397)	426,132	9.20%	93,869	<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>2,490,647</b>		<b>283,832</b>	
<b>Total accum. prov. directly assignable</b>	<b>10,435,885</b>		<b>1,162,487</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>10,435,885</b>		<b>1,162,487</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	45,540				195,811	30
397	1,120				518,881	31
397.1	0				0	32
398	0				0	33
	<b>49,288</b>	<b>0</b>	<b>4,000</b>	<b>0</b>	<b>2,729,191</b>	
	<b>119,481</b>	<b>0</b>	<b>12,476</b>	<b>0</b>	<b>11,491,367</b>	
	0				0	34
	<b>119,481</b>	<b>0</b>	<b>12,476</b>	<b>0</b>	<b>11,491,367</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	3,373,794	1.30%	273,554	18
Services (345)	917,357	2.90%	82,251	19
Meters (346)	162,968	5.50%	16,178	20
Hydrants (348)	404,165	2.20%	32,487	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>4,858,284</b>		<b>404,470</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	4,888				3,642,460	18
345	2,152				997,456	19
346	7,938				171,208	20
348	2,193				434,459	21
349					0	22
	17,171	0	0	0	5,245,583	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,858,284</b>		<b>404,470</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>4,858,284</b>		<b>404,470</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	17,171	0	0	0	5,245,583	
					0	34
	17,171	0	0	0	5,245,583	

## 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	350,448	<b>350,448</b>	1
February	0	0	320,987	<b>320,987</b>	2
March	0	0	329,881	<b>329,881</b>	3
April	0	0	307,275	<b>307,275</b>	4
May	0	0	321,871	<b>321,871</b>	5
June	0	0	340,536	<b>340,536</b>	6
July	0	0	344,864	<b>344,864</b>	7
August	0	0	348,358	<b>348,358</b>	8
September	0	0	333,125	<b>333,125</b>	9
October	0	0	308,910	<b>308,910</b>	10
November	0	0	290,619	<b>290,619</b>	11
December	0	0	286,551	<b>286,551</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>3,883,425</b>	<b>3,883,425</b>	

## WATER LOSS AND OTHER STATISTICS

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

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	3,883,425	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	<b>3,883,425</b>	3
Less: Gallons (000's) sold:	2,951,094	4
Gallons (000's) entering distribution system but not sold:	<b>932,331</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	19,291	7
Gallons (000's) used for fire protection:	286	8
Gallons (000's) used to prevent freezing of distribution system:	21,148	9
Gallons (000's) used for other system uses:	295	10
Subtotal Estimated Usage:	<b>41,020</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	189,801	13
Gallons (000's) lost due to service leaks or breaks:	25,122	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	<b>676,388</b>	17
Subtotal of Estimated Losses:	<b>891,311</b>	18
Percentage of water entering distribution system sold:	<b>76%</b>	19
Percentage of unaccounted for water:	<b>17%</b>	20
If more than 15%, indicate causes:		21
We believe that a leak at the North Zone Reservoir is causing the unaccounted for water to exceed 15%. This leak was discovered recently, and the Utility is working to determine the source of the problem as well as how to repair the leak.		22
		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
We are investigating leaks on a system-wide basis. Utility staff is preparing and analyzing consumption data for users in each pumping zone and looking into any significant changes.		26
		27
		28
<b>OTHER STATISTICS</b>		29
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.):	14,288	30
Date of maximum: 08/04/2009		31
Cause of maximum: Summer Usage		32
		33
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.):	8,836	34
Date of minimum: 04/11/2009		35
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	6,632,572	36
If water is purchased:		37
Vendor Name:		38
Point of Delivery:		39
What percentage of purchased water is surface water?		40
Number of main breaks repaired this year:	169	41
Number of service breaks repaired this year:	185	42
Population served (estimate the number of individuals served):		43
Inside municipality?	63,500	44
Outside municipality?	214	

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
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 10
Year Installed	2004	2004	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	175	200	200	13
Footnotes				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 24
Year Installed	1998	2006	1992	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	150	250	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	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 10
Year Installed	2006	2007	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	30	30	13
Footnotes				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 24
Year Installed				25
Type				26
Horsepower				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)	1
Identification number or name	NORTH ZONE RESERVIOR	NORTHWEST ZONE TOWER	RESERVIOR AT PS #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.5000	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			Y	14
Footnotes				15

## 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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
<b>WATER TREATMENT PLANT</b>				<b>13</b>
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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
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
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
Footnotes			15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	0.750	354				354	1
M	D	1.000	1,012		170		842	2
L	D	1.500	0				0	3
M	D	1.500	8,682		352		8,330	4
M	D	2.000	9,664				9,664	5
M	D	4.000	40,734		1,840		38,894	6
M	D	6.000	850,732	5,059	1,177		854,614	* 7
P	D	6.000	40,815	0			40,815	8
M	D	8.000	344,003	603			344,606	* 9
P	D	8.000	47,466	0			47,466	10
M	D	10.000	72,677	0			72,677	11
M	D	12.000	231,045	541			231,586	* 12
M	D	14.000	6,960	0			6,960	13
M	D	16.000	135,204	278			135,482	* 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
<b>Total Within Municipality</b>			<b>1,837,967</b>	<b>6,481</b>	<b>3,539</b>	<b>0</b>	<b>1,840,909</b>	
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
<b>Total Outside of Municipality</b>			<b>68,216</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,216</b>	
<b>Total Utility</b>			<b>1,906,183</b>	<b>6,481</b>	<b>3,539</b>	<b>0</b>	<b>1,909,125</b>	

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## WATER MAINS

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

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

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.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	5				5		1
L	0.625	1,042		14		1,028		2
M	0.625	13	14	2		25	*	3
L	0.750	1,338		98		1,240		4
M	0.750	11,046	98	6		11,138	*	5
L	1.000	10		1		9		6
M	1.000	6,374	7	2		6,379	*	7
M	1.250	8				8		8
L	1.250	7				7		9
M	1.500	231		1		230		10
L	1.500	1		1		0		11
M	2.000	135		1		134		12
L	2.000	4				4		13
M	2.500	1				1		14
M	3.000	1				1		15
M	4.000	66		1		65		16
M	6.000	24	1			25	*	17
M	8.000	13				13		18
M	10.000	4				4		19
M	12.000	3				3		20
<b>Total Utility</b>		<b>20,326</b>	<b>120</b>	<b>127</b>	<b>0</b>	<b>20,319</b>	<b>0</b>	

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## WATER SERVICES

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**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.

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## METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)		
0.625	15,001	1,040	1,013	10	15,038	1,079	*	1
0.750	9,320	410	256	(3)	9,471	270	*	2
1.000	332	28	23	2	339	26	*	3
1.500	308	6	3	3	314	8	*	4
2.000	266	8	4	(1)	269	60	*	5
3.000	102	0	0	0	102	35		6
4.000	52	0	1	0	51	21		7
6.000	19	2	1	0	20	16	*	8
8.000	2	0	0	0	2	1		9
10.000	6	0	0	0	6	4	*	10
<b>Total:</b>	<b>25,408</b>	<b>1,494</b>	<b>1,301</b>	<b>11</b>	<b>25,612</b>	<b>1,520</b>		

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)		
0.625	13,768	617	5	14	0	634	15,038	*	1
0.750	8,381	537	6	14	0	533	9,471	*	2
1.000	57	243	10	10	0	19	339	*	3
1.500	8	254	13	16	0	23	314	*	4
2.000	3	177	19	40	0	30	269	*	5
3.000	0	55	3	20	0	24	102		6
4.000	0	14	8	21	0	8	51		7
6.000	0	7	4	6	0	3	20	*	8
8.000	0	0	0	1	0	1	2		9
10.000	0	0	6	0	0	0	6	*	10
<b>Total:</b>	<b>22,217</b>	<b>1,904</b>	<b>74</b>	<b>142</b>	<b>0</b>	<b>1,275</b>	<b>25,612</b>		

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## METERS

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### Meters (Page W-21)

**Explain all reported adjustments.**

There is an adjustment to the actual meters installed and in stock as of 12/31/2009.

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

The goal of the Utility is to replace meters on a 20-year cycle as per PSC regulations. This goal was met for 2009.

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

There are three 2" meters classified as residential. One is a group home/assisted living arrangement, one is a single family home that required the additional size to meet pressure standards, and one 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.**

Two 10" meters and one 6" meters were not tested in 2009. The two 10" meters are at General Motors, which is no longer in business. One of the meters has been pulled from service. The other meter was scheduled for testing and records show an attempt was made but unsuccessful. Utility personnel is following up. The 6" meter is on a backup line for a hospital. It was scheduled for testing in 2009, but the hospital must replace the isolation valves on the main meter. Utility personnel is working with the hospital to resolve this issue.

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	70				70	1
Within Municipality	2,482	11	10		2,483	2
<b>Total Fire Hydrants</b>	<b>2,552</b>	<b>11</b>	<b>10</b>	<b>0</b>	<b>2,553</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	2,553
Number of distribution system valves end of year:	2,924
Number of distribution valves operated during year:	770