



3013 (01-03-11)

ANNUAL REPORT

OF

Name: JANESVILLE WATER UTILITY

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

For the Year Ended: DECEMBER 31, 2010

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I DANIEL L LYNCH of
(Person responsible for accounts)

JANESVILLE WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 07/07/2011
(Date)

DIRECTOR OF UTILITIES
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: JANESVILLE WATER UTILITY

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

When was utility organized? 4/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS AMANDA M PRICE, CPA

Title: SENIOR ACCOUNTANT

Office Address:

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

Telephone: (608) 755 - 3023

Fax Number: (608) 755 - 3196

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

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

Name: MR ERIC LEVITT

Title: CITY MANAGER

Office Address:

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

Telephone: (608) 755 - 3000

Fax Number: (608) 755 - 3196

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

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

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

Name: MR JOHN C ANDRES

Title: PARTNER

Office Address: BAKER TILLY

TEN TERRACE COURT
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: 12/31/2010

Period covered by most recent audit: 2010

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL L LYNCH

Title: DIRECTOR OF UTILITIES

Office Address:

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

Telephone: (608) 755 - 3115

Fax Number: (608) 755 - 3125

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

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,890,963	5,817,708	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,039,966	3,117,266	2
Depreciation Expense (403)	1,131,567	1,087,167	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,211,523	1,083,573	5
Total Operating Expenses	5,383,056	5,288,006	
Net Operating Income	507,907	529,702	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	507,907	529,702	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(5,515)	6,199	7
Income from Nonutility Operations (417)	12,826	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	35,100	79,724	10
Miscellaneous Nonoperating Income (421)	150,405	208,051	11
Total Other Income	192,816	293,974	
Total Income	700,723	823,676	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(143,750)	(143,750)	12
Other Income Deductions (426)	722,766	404,470	13
Total Miscellaneous Income Deductions	579,016	260,720	
Income Before Interest Charges	121,707	562,956	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	68,333	72,394	14
Amortization of Debt Discount and Expense (428)	9,234	14,731	15
Amortization of Premium on Debt--Cr. (429)	1,026	1,026	16
Interest on Debt to Municipality (430)	424,972	491,062	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	94,654	80,639	19
Total Interest Charges	406,859	496,522	
Net Income	(285,152)	66,434	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	37,313,015	37,246,581	20
Balance Transferred from Income (433)	(285,152)	66,434	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	37,027,863	37,313,015	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	5,890,963	0	5,890,963	1
Total (Acct. 400):	5,890,963	0	5,890,963	
Operation and Maintenance Expense (401-402):				
Derived	3,039,966	0	3,039,966	2
Total (Acct. 401-402):	3,039,966	0	3,039,966	
Depreciation Expense (403):				
Derived	1,131,567	0	1,131,567	3
Total (Acct. 403):	1,131,567	0	1,131,567	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,211,523	0	1,211,523	5
Total (Acct. 408):	1,211,523	0	1,211,523	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	507,907	0	507,907	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(5,515)	0	(5,515)	8
Total (Acct. 415-416):	(5,515)	0	(5,515)	
Income from Nonutility Operations (417):				
HEALTH INSURANCE REBATE	12,826		12,826	9
Total (Acct. 417):	12,826	0	12,826	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	35,100		35,100	11
Total (Acct. 419):	35,100	0	35,100	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		150,405	150,405	12
NONE	0	0	0	13
Total (Acct. 421):	0	150,405	150,405	
TOTAL OTHER INCOME:	42,411	150,405	192,816	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(143,750)	0	(143,750)	14
NONE	0	0	0	15
Total (Acct. 425):	(143,750)	0	(143,750)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	406,857	406,857	16
SPECIAL ASSESSMENT LOSSES	315,909	0	315,909	17
Total (Acct. 426):	315,909	406,857	722,766	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	172,159	406,857	579,016	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	68,333	0	68,333	18
Total (Acct. 427):	68,333	0	68,333	
Amortization of Debt Discount and Expense (428):				
DEBT DISCOUNT	9,234		9,234	19
Total (Acct. 428):	9,234	0	9,234	
Amortization of Premium on Debt--Cr. (429):				
DEBT PREMIUM	1,026		1,026	20
Total (Acct. 429):	1,026	0	1,026	
Interest on Debt to Municipality (430):				
Derived	424,972	0	424,972	21
Total (Acct. 430):	424,972	0	424,972	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
INTEREST CHARGED TO CONSTRUCTION	94,654		94,654	23
Total (Acct. 432):	94,654	0	94,654	
TOTAL INTEREST CHARGES:	406,859	0	406,859	
NET INCOME:	(28,700)	(256,452)	(285,152)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	16,803,500	20,509,515	37,313,015	24
Total (Acct. 216):	16,803,500	20,509,515	37,313,015	
Balance Transferred from Income (433):				
Derived	(28,700)	(256,452)	(285,152)	25
Total (Acct. 433):	(28,700)	(256,452)	(285,152)	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0	0	0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	16,774,800	20,253,063	37,027,863	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	27,780				27,780	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	18,327				18,327	2
Payroll	13,295				13,295	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
VEHICLE RENTAL/MAINTENANCE	1,673				1,673	6
Total costs and expenses	33,295	0	0	0	33,295	
Net income (or loss)	(5,515)	0	0	0	(5,515)	

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	5,890,963	0	0	0	5,890,963	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	9,321				9,321	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	5,881,642	0	0	0	5,881,642	

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	1,926,295	0	1,926,295	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	13,295	0	13,295	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	313,977	0	313,977	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	2,253,567	0	2,253,567	

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	30.7	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	70,659,667	67,169,133	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	18,124,890	16,736,950	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	52,534,777	50,432,183	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	188,576	462,003	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	188,576	462,003	
CURRENT AND ACCRUED ASSETS			
Cash (131)	863,603	4,339,694	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)	843,573	923,543	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	679,595	816,436	20
Plant Materials and Operating Supplies (154)	280,904	302,454	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	7,192	3,000	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)	695,875	731,575	27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	3,370,742	7,116,702	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	52,973	58,154	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
Total Deferred Debits	52,973	58,154	
Total Assets and Other Debits	56,147,068	58,069,042	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	48,704	48,704	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	37,027,863	37,313,015	37
Total Proprietary Capital	37,076,567	37,361,719	
LONG-TERM DEBT			
Bonds (221)	2,671,059	2,834,026	38
Advances from Municipality (223)	12,370,000	13,915,000	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	15,041,059	16,749,026	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	260,083	442,911	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	1,135,924	1,007,000	45
Interest Accrued (237)	151,041	154,534	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	606,459	333,140	48
Total Current and Accrued Liabilities	2,153,507	1,937,585	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	7,186	8,213	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	1,868,749	2,012,499	51
Total Deferred Credits	1,875,935	2,020,712	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	56,147,068	58,069,042	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	67,169,133	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	44,174,831	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	26,002,664	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)	482,172				8
Total Utility Plant	70,659,667	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	12,522,143	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	5,602,747	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	18,124,890	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	52,534,777	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	11,491,367				11,491,367	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,131,567				1,131,567	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	78,670				78,670	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	15,447				15,447	10
Other credits (specify):						11
	0				0	12
					0	13
					0	14
					0	15
Total credits	1,225,684	0	0	0	1,225,684	16
Debits during year						17
Book cost of plant retired	194,908				194,908	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	194,908	0	0	0	194,908	25
Balance end of year (111.1)	12,522,143	0	0	0	12,522,143	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	5,245,583				5,245,583	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	406,857				406,857	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	406,857	0	0	0	406,857	16
Debits during year						17
Book cost of plant retired	49,693				49,693	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	49,693	0	0	0	49,693	25
Balance end of year (111.2)	5,602,747	0	0	0	5,602,747	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	280,904	302,454	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	280,904	302,454	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2003 GO ADVANCE ISSUANCE EXPENSE	657	428	1,642	1
2003 REVENUE BOND SDWLP #5119-02	250	428	3,125	2
2003A GO ADVANCE ISSUANCE EXPENSE	559	428	1,397	3
2004 GO ADVANCE ISSUANCE EXPENSE	1,012	428	3,543	4
2004 REVENUE BOND SDWLP #5119-01	250	428	3,375	5
2005 GO ADVANCE ISSUANCE EXPENSE	672	428	3,025	6
2005A GO ADVANCE ISSUANCE EXPENSE	579	428	0	7
2006 GO ADVANCE ISSUANCE EXPENSE	711	428	3,910	8
2006A GO ADVANCE ISSUANCE EXPENSE	1,985	428	10,919	9
2007 GO ADVANCE ISSUANCE EXPENSE	431	428	2,801	10
2008 GO ADVANCE ISSUANCE EXPENSE	979	428	7,345	11
2009 GO ADVANCE ISSUANCE EXPENSE	618	428	5,250	12
2009B GO ADVANCE ISSUANCE EXPENSE	328	428	2,791	13
2010 GO ADVANCE ISSUANCE EXPENSE	203	428	3,850	14
Total			52,973	
Unamortized premium on debt (251)				
2008 GO ADVANCE ISSUANCE - PREMIUM	1,027	429	7,186	15
Total			7,186	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

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

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SDWLP REVENUE BOND #5519-02	12/10/2003	05/01/2023	2.74%	1,684,559	1
SDWLP REVENUE BOND #5519-01	12/08/2004	05/01/2024	2.37%	986,500	2
Total Bonds (Account 221):				<u>2,671,059</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
GENERAL OBLIGATION ADVANCES	07/01/2003	02/01/2013	2.74%	210,000	1
GENERAL OBLIGATION ADVANCES	07/01/2006	02/01/2015	3.99%	0	2
GENERAL OBLIGATION ADVANCES	07/01/2004	02/01/2014	3.75%	905,000	3
GENERAL OBLIGATION ADVANCES	07/01/2005	02/01/2015	3.55%	425,000	4
GENERAL OBLIGATION ADVANCES	07/01/2007	02/01/2017	4.21%	915,000	5
GENERAL OBLIGATION ADVANCES	12/01/2003	02/01/2013	2.95%	250,000	6
GENERAL OBLIGATION ADVANCES	12/15/2006	12/01/2016	3.77%	2,595,000	7
GENERAL OBLIGATION ADVANCES	07/01/2008	08/01/2018	3.99%	2,425,000	8
GENERAL OBLIGATION ADVANCES	11/09/2009	02/01/2018	2.74%	870,000	9
GENERAL OBLIGATION ADVANCES	11/09/2009	02/01/2019	3.29%	1,920,000	10
GENERAL OBLIGATION ADVANCES	11/04/2010	02/01/2020	2.37%	970,000	11
GENERAL OBLIGATION ADVANCES	01/01/2006	06/01/2010	3.62%	885,000	12
Total for Account 223				12,370,000	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		13
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		14
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,007,000	1
Accruals:		
Charged water department expense	1,211,523	2
Charged electric department expense		3
Charged sewer department expense	31,220	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,242,743	
Taxes paid during year:		
County, state and local taxes	1,007,000	6
Social Security taxes	101,217	7
PSC Remainder Assessment	5,602	8
Other (explain):		
NONE		9
Total payments and other debits	1,113,819	
Balance end of year	1,135,924	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SDWFL 5119-02 REVENUE BOND	4,808	27,701	27,987	4,522	1
SDWFL 5119-01 REVENUE BOND	7,036	40,632	41,029	6,639	2
Subtotal	11,844	68,333	69,016	11,161	
Advances from Municipality (223)					
2003 GENERAL OBLIGATION DEBT	3,602	6,720	7,595	2,727	3
2003A GENERAL OBLIGATION DEBT	4,669	8,772	9,878	3,563	4
2004 GENERAL OBLIGATION DEBT	20,619	37,111	42,736	14,994	5
2005 GENERAL OBLIGATION DEBT	10,021	16,304	19,825	6,500	6
2005A GENERAL OBLIGATION DEBT	125	625	750	0	7
2006 GENERAL OBLIGATION DEBT	19,583	36,367	41,200	14,750	8
2006A GENERAL OBLIGATION DEBT	9,141	108,656	109,688	8,109	9
2007 GENERAL OBLIGATION DEBT	19,261	38,433	41,975	15,719	10
2008 GENERAL OBLIGATION DEBT	47,380	99,275	105,837	40,818	11
2009 GENERAL OBLIGATION DEBT	5,948	53,055	37,086	21,917	12
2009B GENERAL OBLIGATION DEBT	2,341	18,198	13,133	7,406	13
2010 GENERAL OBLIGATION DEBT		1,456	(1,921)	3,377	14
Subtotal	142,690	424,972	427,782	139,880	
Other Long-Term Debt (224)					
NONE	0			0	15
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	16
Subtotal	0	0	0	0	
Total	154,534	493,305	496,798	151,041	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
WATERMAIN INVESTMENTS	188,576	2
Total (Acct. 124):	188,576	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE	0	6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	843,573	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE	0	11
Total (Acct. 142):	843,573	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
Other (specify):		
NONE	0	14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM OTHER CITY FUNDS	679,595	15
Total (Acct. 145):	679,595	
Prepayments (165):		
PREPAID	7,192	16
Total (Acct. 165):	7,192	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE	0	22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,868,749	23
NONE	0	24
Total (Acct. 253):	1,868,749	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

The balance in Receivables from Municipality (145) includes \$186,148 in special assessments, \$493,446 from the tax collection fund, and \$135,773 in delinquent special assessments.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	42,649,630	0	0	0	42,649,630	1
Materials and Supplies	291,679	0	0	0	291,679	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	12,006,755	0	0	0	12,006,755	4
Customer Advances for Construction					0	5
Regulatory Liability	1,940,624	0	0	0	1,940,624	6
NONE					0	7
Average Net Rate Base	28,993,930	0	0	0	28,993,930	
Net Operating Income	507,907	0	0	0	507,907	8
Net Operating Income as a percent of						
Average Net Rate Base	1.75%	N/A	N/A	N/A	1.75%	

**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	2,012,499	0	0	0	2,012,499	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	143,750	0	0	0	143,750	3
Other (specify):						
NONE					0	4
Balance End of Year	1,868,749	0	0	0	1,868,749	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None.

2. Leaseholder changes.

None.

3. Extensions of service.

In 2010, the Utility added 17,397 feet of watermain throughout the City. 7,269 feet was retired due to replacement or removed from service.

4. Estimated changes in revenues due to rate changes.

None.

5. Obligations incurred or assumed, excluding commercial paper.

In 2010, the Utility entered into the following General Obligation Note Issue:
2010 - \$970,000

6. Formal proceedings with the Public Service Commission.

None.

7. Any additional matters.

None.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	5,691,534	5,691,309	1
Total Sales of Water	5,691,534	5,691,309	
Other Operating Revenues			
Forfeited Discounts (470)	50,593	47,271	2
Rents from Water Property (472)	33,797	25,126	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	115,039	54,002	5
Total Other Operating Revenues	199,429	126,399	
Total Operating Revenues	5,890,963	5,817,708	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	20,116	57,117	6
Pumping Expenses (620-633)	738,076	724,463	7
Water Treatment Expenses (640-652)	147,392	155,145	8
Transmission and Distribution Expenses (660-678)	827,954	890,677	9
Customer Accounts Expenses (901-906)	219,926	196,824	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	1,086,502	1,093,040	12
Total Operation and Maintenance Expenses	3,039,966	3,117,266	
Other Operating Expenses			
Depreciation Expense (403)	1,131,567	1,087,167	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	1,211,523	1,083,573	15
Total Other Operating Expenses	2,343,090	2,170,740	
Total Operating Expenses	5,383,056	5,288,006	
NET OPERATING INCOME	507,907	529,702	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	234	2,388	8,058	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	234	2,388	8,058	
Metered Sales to General Customers (461)				
Residential (461.1)	22,251	1,245,808	2,717,570	5
Commercial (461.2)	1,900	509,701	930,076	6
Industrial (461.3)	73	783,768	1,006,497	7
Public Authority (461.4)	144	142,948	227,733	8
Total Metered Sales to General Customers (461)	24,368	2,682,225	4,881,876	
Private Fire Protection Service (462)	1		46,385	9
Public Fire Protection Service (463)	1		755,215	10
Other Water Sales (465)			0	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)			0	13
Total Sales of Water	24,604	2,684,613	5,691,534	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	755,215	3
NONE	0	4
Total Public Fire Protection Service (463)	755,215	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	50,593	6
Other (specify):		
Total Forfeited Discounts (470)	50,593	
Rents from Water Property (472):		
TRUCK & EQUIPMENT RENTALS	33,797	7
Total Rents from Water Property (472)	33,797	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS SALE OF MATERIALS	74,811	9
Return on net investment in meters charged to sewer department	40,228	10
Other (specify):		
Total Other Water Revenues (474)	115,039	

OTHER OPERATING REVENUES (WATER)

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

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

Other Water Revenues (474) - \$74,811 classified as Miscellaneous Sale of Materials is made up of:

- \$60,000 - ANR Pipeline (settlement for damage at crossings)
- \$ 7,375 - Connect charges
- \$ 2,739 - Frozen meters
- \$ 2,278 - Recovery of repair (School District)
- \$ 1,050 - Bank charges
- \$ 957 - Clear water meters
- \$ 388 - Recovery of bankruptcy
- \$ 24 - Other

Other Water Revenues (474) - Return on net investment in meters charged to sewer department. The approved rate of return for 1/1/2010 - 12/31/2010 was 5.35%. The total return on net investment in meters was \$80,455, of which half was allocated to the Wastewater Utility (\$40,228).

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	20,116	57,117	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	20,116	57,117	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	481,593	484,170	16
Pumping Labor and Expenses (624)	99,042	90,892	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	62,539	53,426	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	15,502	13,677	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	79,400	82,298	24
Total Pumping Expenses	738,076	724,463	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	25
Chemicals (641)	72,660	72,109	26
Operation Labor and Expenses (642)	74,732	82,011	27
Miscellaneous Expenses (643)	0	0	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	0	0	31
Maintenance of Water Treatment Equipment (652)	0	1,025	32
Total Water Treatment Expenses	147,392	155,145	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	33
Storage Facilities Expenses (661)	0	0	34
Transmission and Distribution Lines Expenses (662)	163,041	157,790	35
Meter Expenses (663)	66,274	74,442	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)	251	386	42
Maintenance of Transmission and Distribution Mains (673)	301,711	309,227	43
Maintenance of Services (675)	182,512	232,409	44
Maintenance of Meters (676)	32,761	30,613	45
Maintenance of Hydrants (677)	81,404	85,810	46
Maintenance of Miscellaneous Plant (678)	0	0	47
Total Transmission and Distribution Expenses	827,954	890,677	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	36,768	34,813	48
Meter Reading Expenses (902)	30,463	29,518	49
Customer Records and Collection Expenses (903)	135,964	132,493	50
Uncollectible Accounts (904)	0	0	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	16,731	0	53
Total Customer Accounts Expenses	219,926	196,824	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	358,276	311,805	55
Office Supplies and Expenses (921)	30,990	30,017	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	6,084	7,001	58
Property Insurance (924)	10,306	9,901	59
Injuries and Damages (925)	41,496	41,701	60
Employee Pensions and Benefits (926)	602,082	647,431	61
Regulatory Commission Expenses (928)	0	11,144	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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	0	0	64
Rents (931)	19,377	20,058	65
Maintenance of General Plant (932)	17,891	13,982	66
Total Administrative and General Expenses	1,086,502	1,093,040	
Total Operation and Maintenance Expenses	3,039,966	3,117,266	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Customer Service & Information Expense (906) - This expense is new to the Utility for a Conservation Program per WR-2740-107.

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

Maintenance of Wells & Springs (\$614) - 2009 was high due to a major unexpected repair to Well 14 as noted in the 2009 PSC Report.

Regulatory Commission Expenses (928) - In 2009, the City filed 2740-WR-107 with the Commission as noted in the 2009 PSC Report. There were no filings in 2010.

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		1,135,924	1,007,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		31,220	21,539	2
Net property tax equivalent		1,104,704	985,461	
Social Security		101,217	92,871	3
PSC Remainder Assessment		5,602	5,241	4
Other (specify): NONE			0	5
Total tax expense		1,211,523	1,083,573	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192200				3
County tax rate	mills		6.601100				4
Local tax rate	mills		7.219800				5
School tax rate	mills		10.282000				6
Voc. school tax rate	mills		1.902000				7
Other tax rate - Local	mills		1.718900				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.916000				10
Less: state credit	mills		1.693300				11
Net tax rate	mills		26.222700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.219800				14
Combined School Tax Rate	mills		12.184000				15
Other Tax Rate - Local	mills		1.718900				16
Total Local & School Tax	mills		21.122700				17
Total Tax Rate	mills		27.916000				18
Ratio of Local and School Tax to Total	dec.		0.756652				19
Total tax net of state credit	mills		26.222700				20
Net Local and School Tax Rate	mills		19.841461				21
Utility Plant, Jan. 1	\$	67,169,133	67,169,133				22
Materials & Supplies	\$	302,454	302,454				23
Subtotal	\$	67,471,587	67,471,587				24
Less: Plant Outside Limits	\$	2,488,609	2,488,609				25
Taxable Assets	\$	64,982,978	64,982,978				26
Assessment Ratio	dec.		0.881000				27
Assessed Value	\$	57,250,004	57,250,004				28
Net Local & School Rate	mills		19.841461				29
Tax Equiv. Computed for Current Year	\$	1,135,924	1,135,924				30
Tax Equivalent per 1994 PSC Report	\$	624,601					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	1,135,924					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

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

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

Other Tax Rate - Local includes the tax rate for the City of Janesville TIF Districts and Library.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0	0	0		0	1
Franchises and Consents (302)	0	0	0		0	2
Miscellaneous Intangible Plant (303)	0	0	0		0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	203,417	0	0		203,417	4
Structures and Improvements (311)	0	0	0		0	5
Collecting and Impounding Reservoirs (312)	0	0	0		0	6
Lake, River and Other Intakes (313)	0	0	0		0	7
Wells and Springs (314)	2,283,716	0	0		2,283,716	8
Supply Mains (316)	0	0	0		0	9
Other Water Source Plant (317)	0	0	0		0	10
Total Source of Supply Plant	2,487,133	0	0	0	2,487,133	
PUMPING PLANT						
Land and Land Rights (320)	11,565	0	0		11,565	11
Structures and Improvements (321)	4,260,499	0	0		4,260,499	12
Other Power Production Equipment (323)	0	0	0		0	13
Electric Pumping Equipment (325)	3,835,900	0	0		3,835,900	14
Diesel Pumping Equipment (326)	0	0	0		0	15
Other Pumping Equipment (328)	0	0	0		0	16
Total Pumping Plant	8,107,964	0	0	0	8,107,964	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0		0	17
Structures and Improvements (331)	0	0	0		0	18
Sand or Other Media Filtration Equipment (332)	0	0	0		0	19
Membrane Filtration Equipment (333)	0	0	0		0	20
Other Water Treatment Equipment (334)	227,005	0	0		227,005	21
Total Water Treatment Plant	227,005	0	0	0	227,005	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	90,496	0	0		90,496	22
Structures and Improvements (341)	0	0	0		0	23
Distribution Reservoirs and Standpipes (342)	3,408,459	14,912	0		3,423,371	24
Transmission and Distribution Mains (343)	17,073,657	2,482,935	22,494		19,534,098	25
Services (345)	2,071,777	226,049	2,663		2,295,163	26
Meters (346)	2,505,543	273,510	128,768		2,650,285	27
Hydrants (348)	1,164,895	56,876	2,588		1,219,183	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0	0	0		0	29
Total Transmission and Distribution Plant	26,314,827	3,054,282	156,513	0	29,212,596	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0		0	30
Structures and Improvements (390)	703,371	45,275	0		748,646	31
Office Furniture and Equipment (391)	43,765	0	0		43,765	32
Computer Equipment (391.1)	712,507	18,190	38,395		692,302	33
Transportation Equipment (392)	659,039	91,875	0		750,914	34
Stores Equipment (393)	15,938	0	0		15,938	35
Tools, Shop and Garage Equipment (394)	159,480	13,171	0		172,651	36
Laboratory Equipment (395)	0	0	0		0	37
Power Operated Equipment (396)	646,614	15,382	0		661,996	38
Communication Equipment (397)	1,046,787	7,134	0		1,053,921	39
SCADA Equipment (397.1)	0	0	0		0	40
Miscellaneous Equipment (398)	0	0	0		0	41
Total General Plant	3,987,501	191,027	38,395	0	4,140,133	
Total utility plant in service directly assignable	41,124,430	3,245,309	194,908	0	44,174,831	
Common Utility Plant Allocated to Water Department (300)	0	0	0		0	42
Total utility plant in service	41,124,430	3,245,309	194,908	0	44,174,831	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0	0	0		0	1
Franchises and Consents (302)	0	0	0		0	2
Miscellaneous Intangible Plant (303)	0	0	0		0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0		0	4
Structures and Improvements (311)	0	0	0		0	5
Collecting and Impounding Reservoirs (312)	0	0	0		0	6
Lake, River and Other Intakes (313)	0	0	0		0	7
Wells and Springs (314)	0	0	0		0	8
Supply Mains (316)	0	0	0		0	9
Other Water Source Plant (317)	0	0	0		0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0		0	11
Structures and Improvements (321)	0	0	0		0	12
Other Power Production Equipment (323)	0	0	0		0	13
Electric Pumping Equipment (325)	0	0	0		0	14
Diesel Pumping Equipment (326)	0	0	0		0	15
Other Pumping Equipment (328)	0	0	0		0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0		0	17
Structures and Improvements (331)	0	0	0		0	18
Sand or Other Media Filtration Equipment (332)	0	0	0		0	19
Membrane Filtration Equipment (333)	0	0	0		0	20
Other Water Treatment Equipment (334)	0	0	0		0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0		0	22
Structures and Improvements (341)	0	0	0		0	23
Distribution Reservoirs and Standpipes (342)	0	0	0		0	24
Transmission and Distribution Mains (343)	21,144,234	302,124	27,856		21,418,502	25
Services (345)	2,835,153	0	3,645		2,831,508	26
Meters (346)	290,185	0	14,914		275,271	27
Hydrants (348)	1,475,561	5,100	3,278		1,477,383	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0	0	0		0	29
Total Transmission and Distribution Plant	25,745,133	307,224	49,693	0	26,002,664	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0		0	30
Structures and Improvements (390)	0	0	0		0	31
Office Furniture and Equipment (391)	0	0	0		0	32
Computer Equipment (391.1)	0	0	0		0	33
Transportation Equipment (392)	0	0	0		0	34
Stores Equipment (393)	0	0	0		0	35
Tools, Shop and Garage Equipment (394)	0	0	0		0	36
Laboratory Equipment (395)	0	0	0		0	37
Power Operated Equipment (396)	0	0	0		0	38
Communication Equipment (397)	0	0	0		0	39
SCADA Equipment (397.1)	0	0	0		0	40
Miscellaneous Equipment (398)	0	0	0		0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	25,745,133	307,224	49,693	0	26,002,664	
Common Utility Plant Allocated to Water Department (300)	0	0	0		0	42
Total utility plant in service	25,745,133	307,224	49,693	0	26,002,664	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	649,398	2.90%	66,228	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	649,398		66,228	
PUMPING PLANT				
Structures and Improvements (321)	1,329,659	3.20%	136,336	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	1,094,546	4.40%	168,780	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	2,424,205		305,116	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	198,240	6.00%	13,620	15
Total Water Treatment Plant	198,240		13,620	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	868,075	1.90%	64,902	17
Transmission and Distribution Mains (343)	2,722,148	1.30%	237,950	18
Services (345)	683,098	2.90%	63,321	19
Meters (346)	892,593	5.50%	141,785	20
Hydrants (348)	324,419	2.20%	26,225	21
Other Transmission and Distribution Plant (349)	0	0.00%	0	22
Total Transmission and Distribution Plant	5,490,333		534,183	
GENERAL PLANT				
Structures and Improvements (390)	487,873	2.90%	21,054	23
Office Furniture and Equipment (391)	41,941	5.80%	1,822	24
Computer Equipment (391.1)	712,507	26.70%	18,190	25
Transportation Equipment (392)	631,981	13.30%	93,762	26
Stores Equipment (393)	13,108	5.80%	924	27
Tools, Shop and Garage Equipment (394)	127,089	5.80%	9,632	28
Laboratory Equipment (395)	0	0.00%	0	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0				0	3
314	0				715,626	4
316	0				0	5
317	0				0	6
	0	0	0	0	715,626	
321	0				1,465,995	7
323	0				0	8
325	0				1,263,326	9
326	0				0	10
328	0				0	11
	0	0	0	0	2,729,321	
331	0				0	12
332	0				0	13
333	0				0	14
334	0				211,860	15
	0	0	0	0	211,860	
341	0				0	16
342	0				932,977	17
343	22,494		8,540		2,946,144	18
345	2,663				743,756	19
346	128,768		6,907		912,517	20
348	2,588				348,056	21
349	0				0	22
	156,513	0	15,447	0	5,883,450	
390	0				508,927	23
391	0				43,763	24
391.1	38,395				692,302	25
392	0				725,743	26
393	0				14,032	27
394	0				136,721	28
395	0				0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	195,811	7.50%	49,073	30
Communication Equipment (397)	518,881	9.20%	96,633	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	2,729,191		291,090	
Total accum. prov. directly assignable	11,491,367		1,210,237	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	11,491,367		1,210,237	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	0				244,884	30
397	0				615,514	31
397.1	0				0	32
398	0				0	33
	38,395	0	0	0	2,981,886	
	194,908	0	15,447	0	12,522,143	
	0				0	34
	194,908	0	15,447	0	12,522,143	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	3,642,460	1.30%	276,658	18
Services (345)	997,456	2.90%	82,167	19
Meters (346)	171,208	5.50%	15,550	20
Hydrants (348)	434,459	2.20%	32,482	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	5,245,583		406,857	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0				0	3
314	0				0	4
316	0				0	5
317	0				0	6
	0	0	0	0	0	
321	0				0	7
323	0				0	8
325	0				0	9
326	0				0	10
328	0				0	11
	0	0	0	0	0	
331	0				0	12
332	0				0	13
333	0				0	14
334	0				0	15
	0	0	0	0	0	
341	0				0	16
342	0				0	17
343	27,856				3,891,262	18
345	3,645				1,075,978	19
346	14,914				171,844	20
348	3,278				463,663	21
349	0				0	22
	49,693	0	0	0	5,602,747	
390	0				0	23
391	0				0	24
391.1	0				0	25
392	0				0	26
393	0				0	27
394	0				0	28
395	0				0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	5,245,583		406,857	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	5,245,583		406,857	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	0				0	30
397	0				0	31
397.1	0				0	32
398	0				0	33
	0	0	0	0	0	
	49,693	0	0	0	5,602,747	
	0				0	34
	49,693	0	0	0	5,602,747	

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	279,772	279,772	1
February	0	0	256,043	256,043	2
March	0	0	291,527	291,527	3
April	0	0	283,233	283,233	4
May	0	0	309,375	309,375	5
June	0	0	298,700	298,700	6
July	0	0	347,563	347,563	7
August	0	0	330,546	330,546	8
September	0	0	304,267	304,267	9
October	0	0	297,023	297,023	10
November	0	0	262,692	262,692	11
December	0	0	279,089	279,089	12
Total annual pumpage	0	0	3,539,830	3,539,830	

WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	3,539,830	2
Less: Gallons (000's) used in the treatment process:	0	3
Subtotal: Gallons (000's) entering distribution system:	3,539,830	4
Less: Gallons (000's) sold (Revenue Water):	2,684,613	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	855,217	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	28,750	8
Gallons (000's) used for fire protection:	416	9
Gallons (000's) used to prevent freezing of distribution system:	3,510	10
Gallons (000's) used for other system uses:	355	11
Subtotal Authorized System Uses:	33,031	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	285,301	14
Gallons (000's) lost due to service leaks or breaks:	33,160	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	144	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	17
Gallons (000's) unknown/not accounted for:	503,581	18
Subtotal Water Losses:	822,186	19
Percentage of water entering distribution system sold:	76%	20
Percentage of Real and Apparent Losses:	23%	21
If water losses exceed 15%, indicate causes:		22
Unaccounted for water loss was 14%. We experienced leaks and breaks totaling 318,605,000 gallons or 9%.		23
		24
If water losses exceed 15%, identify actions 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

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	14,363	29
Date of maximum: 07/09/2010		30
Cause of maximum: Summer Usage		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	7,289	33
Date of minimum: 11/26/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	5,810,454	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	156	40
Number of service breaks repaired this year:	147	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	63,600	43
Outside municipality?	214	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
101 PALMER DRIVE - P S #12	Well #12	1,169	23	3,600,000	Yes	1
1425 PLAINFIELD AVE - P S #14	Well #14	1,142	23	3,600,000	Yes	2
236 WATER STREET - P S #3	Well # 6	100	26	2,880,000	Yes	3
2801 PALMER DR - P S #10	Well # 10	1,150	18	3,600,000	Yes	4
3017 KENNEDY RD - P S #7	Well # 9	215	20	6,000,000	Yes	5
520 MOHAWK DR - P S #5	Well # 8	130	26	6,000,000	Yes	6
6 W DELAVAN DR - P S #2	Well # 5	1,125	12	2,500,000	Yes	7
860 BELOIT AVE- P S #4	Well # 7	105	26	6,480,000	Yes	8

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP STATION #2-2	PUMP STATION #3	PUMP STATION #4	1
Location	6 W DELAVAN DR	236 WATER STREET	860 БЕЛОIT AVENUE	2
Purpose	P	P	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	2004	2004	2004	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	2,000	4,500	8
Pump Motor or Standby Engine Mfr	FRANKLIN	US MOTOR	U S MOTOR	9 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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1979	2007	1937	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	OTHER	5
Elevation difference in feet (See Headnote 3.)	80	80	0	6
Total capacity in gallons (actual)	5,000,000	500,000	80,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	10
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	11
Filters, type (gravity, pressure, other, none)			NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.5000	13
Is a corrosion control chemical used (yes, no)?			N	14
Is water fluoridated (yes, no)?			Y	15
Footnotes				16

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	0.750	354	0	0		354	1	
M	D	1.000	842	0	150		692	2	
L	D	1.500	0	0	0		0	3	
M	D	1.500	8,330	0	1,420		6,910	4	
M	D	2.000	9,664	0	0		9,664	5	
M	D	4.000	38,894	0	2,660		36,234	6	
M	D	6.000	854,614	913	817		854,710	7	
P	D	6.000	40,815	0	0		40,815	8	
M	D	8.000	344,606	357	1,005		343,958	9	
P	D	8.000	47,466	0	0		47,466	10	
M	D	10.000	72,677	0	250		72,427	11	
M	D	12.000	231,586	2,869	717		233,738	12	
M	D	14.000	6,960	0	0		6,960	13	
M	D	16.000	135,482	65	225		135,322	14	
M	D	18.000	19,223	0	0		19,223	15	
M	D	20.000	79	0	0		79	16	
M	D	24.000	29,317	7,191	25		36,483	17	
Total Within Municipality			1,840,909	11,395	7,269	0	1,845,035		
M	D	8.000	14,676	0	0		14,676	18	
M	D	12.000	20,521	0	0		20,521	19	
M	D	16.000	33,019	0	0		33,019	20	
Total Outside of Municipality			68,216	0	0	0	68,216		
Total Utility			1,909,125	11,395	7,269	0	1,913,251		

WATER MAINS

Water Mains (Page W-21)

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

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

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	5	0	0	0	5	0	1
L	0.625	1,028	0	21	0	1,007	0	2
M	0.625	25	17	0	0	42	0	3
L	0.750	1,240	0	87	0	1,153	0	4
M	0.750	11,138	83	8	0	11,213	0	5
L	1.000	9	0	0	0	9	0	6
M	1.000	6,379	6	8	0	6,377	0	7
M	1.250	8	0	0	0	8	0	8
L	1.250	7	0	0	0	7	0	9
M	1.500	230	0	1	0	229	0	10
L	1.500	0	1	0	(1)	0	0	11
M	2.000	134	0	0	0	134	0	12
L	2.000	4	0	0	0	4	0	13
M	2.500	1	0	0	0	1	0	14
M	3.000	1	0	0	0	1	0	15
M	4.000	65	0	0	0	65	0	16
M	6.000	25	0	0	0	25	0	17
M	8.000	13	0	0	0	13	0	18
M	10.000	4	0	0	0	4	0	19
M	12.000	3	0	0	0	3	0	20
Total Utility		20,319	107	125	(1)	20,300	0	

WATER SERVICES

Water Services (Page W-22)

Explain all reported Adjustments.

There was a database error that would not accept zero 1.5" lead services. In order to exit and save the schedule, I had to add and adjust out a service (netting to zero).

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.

There were no utility owned services not in use at the end of the year.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	15,038	1,000	1,110	(11)	14917	1,098	1
0.750	9,471	100	295	(8)	9268	300	2
1.000	339	10	14	1	336	15	3
1.500	314	0	2	0	312	14	4
2.000	269	8	4	0	273	89	5
3.000	102	5	3	0	104	35	6
4.000	51	2	2	0	51	21	7
6.000	20	2	1	0	21	15	8
8.000	2	1	0	0	3	1	9
10.000	6	0	0	0	6	3	10
Total:	25,612	1,128	1,431	(18)	25291	1,591	

1) Indicate your residential meter replacement schedule: _____

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

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

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

METERS (cont.)

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

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	13,751	614	5	16	0	531	14917	1
0.750	8,467	527	6	14	0	254	9268	2
1.000	56	248	10	11	0	11	336	3
1.500	8	251	13	16	0	24	312	4
2.000	2	181	19	42	0	29	273	5
3.000	0	55	3	20	0	26	104	6
4.000	0	14	8	21	0	8	51	7
6.000	0	7	4	6	0	4	21	8
8.000	0	0	0	1	0	2	3	9
10.000	0	0	5	0	0	1	6	10
Total:	22,284	1,897	73	147	0	890	25291	

METERS

Meters (Page W-23)

Explain all reported adjustments.

There is an adjustment to the actual meters installed and in stock as of 12/31/2010.

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.

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

There are two 2" meters classified as residential. 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.

There were two 6" and two 10" meters that were not tested in 2010. 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. One of the 6" meters is on a backup line for a hospital, and the other 6" meter is the main line. The hospital must replace the isolation valves on the main meter before either meter can be tested. Utility personnel is working with the hospital to resolve this issue.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	70	0	0	0	70	1
Within Municipality	2,483	18	10	0	2,491	2
Total Fire Hydrants	2,553	18	10	0	2,561	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	2,561
Number of distribution system valves end of year:	2,964
Number of distribution valves operated during year:	701

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter		NONE			1
Wholesale Meter		NONE			2

WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
Rock County	
Cities	
JANESVILLE	24,323
Total Cities:	24,323
Towns	
JANESVILLE	79
Total Towns:	79
Total Rock County:	24,402
Total Company:	24,402