



3013 (02-05-09)

ANNUAL REPORT

OF

Name: BELOIT WATER UTILITY

Principal Office: 100 STATE STREET
BELOIT, WI 53511

For the Year Ended: DECEMBER 31, 2008

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I MR DAVID BOTTS of
(Person responsible for accounts)

BEЛОIT 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) 03/31/2009
(Date)

PUBLIC WORKS DIRECTOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BELOIT WATER UTILITY

Utility Address: 100 STATE STREET
BELOIT, WI 53511

When was utility organized? 11/17/2003

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID BOTTS

Title: PUBLIC WORKS DIRECTOR

Office Address:

100 STATE STREET
BELOIT, WI 53511

Telephone: (608) 364 - 6686

Fax Number: (608) 364 - 6642

Email Address: BottsD@ci.beloit.wi.us

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

Name: JODI DOBSON

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

Email Address: jdobson@VIRCHOWKRAUSE.COM

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

Name: TERRY MONAHAN

Title: CITY COUNCIL PRESIDENT

Office Address:

100 STATE ST
BELIOT, WI 53511

Telephone: (608) 364 - 6686

Fax Number: (608) 364 - 6642

Email Address:

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: VIRCHOW KRAUSE & CO.,LLP

Title:

Office Address: VIRCHOW KRAUSE & CO., LLP

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

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

Email Address: jdobson@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/2/2009

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: MR DAVID BOTTS

Title: PUBLIC WORKS DIRECTOR

Office Address:

100 STATE STREET
BELOIT, WI 53511

Telephone: (608) 364 - 6686

Fax Number: (608) 364 - 6642

Email Address: BottsD@ci.beloit.wi.us

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MR MARTY DENSCH, COUNCIL MEMBER
- MR DOUGLAS EDDY, COUNCIL MEMBER
- MR KEVIN LEARY, COUNCIL MEMBER
- MR TERRY MONAHAN, COUNCIL PRESIDENT
- MR CHAD MURRAY, COUNCIL MEMBER
- MR JOEL PATCH, COUNCIL MEMBER
- MR JAMES VAN DE BOGART, COUNCIL MEMBER

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)	4,693,431	4,605,677	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,917,411	1,778,504	2
Depreciation Expense (403)	844,765	799,464	3
Amortization Expense (404-407)	276,284	284,265	4
Taxes (408)	381,124	396,878	5
Total Operating Expenses	3,419,584	3,259,111	
Net Operating Income	1,273,847	1,346,566	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,273,847	1,346,566	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	158,553	186,001	10
Miscellaneous Nonoperating Income (421)	45,871	35,955	11
Total Other Income	204,424	221,956	
Total Income	1,478,271	1,568,522	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	7,982	6,855	13
Total Miscellaneous Income Deductions	7,982	6,855	
Income Before Interest Charges	1,470,289	1,561,667	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,041,496	924,915	14
Amortization of Debt Discount and Expense (428)	151,453	156,455	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	66,251	49,569	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	1,259,200	1,130,939	
Net Income	211,089	430,728	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,654,324	3,223,596	20
Balance Transferred from Income (433)	211,089	430,728	21
Miscellaneous Credits to Surplus (434)	0	211,240	22
Miscellaneous Debits to Surplus--Debit (435)	0	211,240	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)	3,865,413	3,654,324	

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	4,693,431	0	4,693,431	1
Total (Acct. 400):	4,693,431	0	4,693,431	
Operation and Maintenance Expense (401-402):				
Derived	1,917,411	0	1,917,411	2
Total (Acct. 401-402):	1,917,411	0	1,917,411	
Depreciation Expense (403):				
Derived	844,765	0	844,765	3
Total (Acct. 403):	844,765	0	844,765	
Amortization Expense (404-407):				
Derived	276,284	0	276,284	4
Total (Acct. 404-407):	276,284	0	276,284	
Taxes (408):				
Derived	381,124	0	381,124	5
Total (Acct. 408):	381,124	0	381,124	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,273,847	0	1,273,847	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	158,553		158,553	11
Total (Acct. 419):	158,553	0	158,553	
Miscellaneous Nonoperating Income (421):				
NONE			0	12
Contributed Plant - Water		45,871	45,871	13
Total (Acct. 421):	0	45,871	45,871	
TOTAL OTHER INCOME:	158,553	45,871	204,424	

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	0	0	0	14
NONE			0	15
Total (Acct. 425):	0	0	0	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	7,982	7,982	16
NONE			0	17
Total (Acct. 426):	0	7,982	7,982	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	7,982	7,982	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	1,041,496	0	1,041,496	18
Total (Acct. 427):	1,041,496	0	1,041,496	
Amortization of Debt Discount and Expense (428):				
WATER AMORTIZATION EXP	151,453		151,453	19
Total (Acct. 428):	151,453	0	151,453	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	66,251	0	66,251	21
Total (Acct. 430):	66,251	0	66,251	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	1,259,200	0	1,259,200	
NET INCOME:	173,200	37,889	211,089	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,413,984	240,340	3,654,324	24
Total (Acct. 216):	3,413,984	240,340	3,654,324	
Balance Transferred from Income (433):				
Derived	173,200	37,889	211,089	25
Total (Acct. 433):	173,200	37,889	211,089	
Miscellaneous Credits to Surplus (434):				
NONE			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	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,587,184	278,229	3,865,413	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,693,431	0	0	0	4,693,431	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,693,431	0	0	0	4,693,431	

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	598,767		598,767	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0		0	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	598,767	0	598,767	

DISTRIBUTION OF TOTAL PAYROLL

Distribution of Total Payroll (Page F-05)

General footnotes

The utility utilizes contractors for street projects and contracts with C&N Hughes for smaller installation and replacement items.

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	12.3	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)	35,340,166	31,008,509	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	8,551,775	7,825,597	2
Utility Plant Acquisition Adjustments (117-118)	4,720,363	4,956,381	3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	31,508,754	28,139,293	
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)	0	0	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	277,637	1,730,271	12
Special Deposits (134)	2,147,412	2,147,412	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	850,622	608,538	17
Other Accounts Receivable (143)	58,892	100,267	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	0	43,018	20
Plant Materials and Operating Supplies (154)	46,595	54,991	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	11,513	24,114	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	3,392,671	4,708,611	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,012,249	1,163,703	29
Extraordinary Property Losses (182)	321,591	361,857	30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	1,333,840	1,525,560	
Total Assets and Other Debits	36,235,265	34,373,464	

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)	5,424,801	3,884,094	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	3,865,413	3,654,324	37
Total Proprietary Capital	9,290,214	7,538,418	
LONG-TERM DEBT			
Bonds (221)	23,025,000	23,700,000	38
Advances from Municipality (223)	2,377,832	1,488,287	39
Other Long-Term Debt (224)	1,185,462	1,350,779	40
Total Long-Term Debt	26,588,294	26,539,066	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	154,199	106,146	42
Payables to Municipality (233)	1,413	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	172,098	173,344	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	17,495	16,490	48
Total Current and Accrued Liabilities	345,205	295,980	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	0	0	51
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	11,552		54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	11,552	0	
Total Liabilities and Other Credits	36,235,265	34,373,464	

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	31,008,509	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)	34,990,747	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	297,419	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	52,000				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	35,340,166	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)	8,528,471	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	23,304	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	8,551,775	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	26,788,391	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)	7,810,275				7,810,275	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	844,765				844,765	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	20,397				20,397	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	865,162	0	0	0	865,162	16
Debits during year						17
Book cost of plant retired	132,051				132,051	18
Cost of removal	14,915				14,915	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	146,966	0	0	0	146,966	25
Balance end of year (111.1)	8,528,471	0	0	0	8,528,471	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)	15,322				15,322	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	7,982				7,982	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	7,982	0	0	0	7,982	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	23,304	0	0	0	23,304	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	46,595	54,991	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	46,595	54,991	

**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 REVENUE BONDS	7,364	428	50,264	1
2007 REVENUE BONDS	144,089	428	961,985	2
Total			1,012,249	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,884,094	1
Changes during year (explain):		
FROM CITY / TIF FOR APEX, COLLEY/KETTLE AND FREEMAN PARKWAY	240,707	2
TRANSFER IN CIP FUND 29	1,300,000	3
Balance end of year	5,424,801	

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)	
2003 REVENUE BONDS	11/01/2003	11/01/2028	5.00%	9,260,000	1
2007 REVENUE BONDS	01/24/2007	11/01/2016	3.99%	13,765,000	2
Total Bonds (Account 221):				23,025,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
G.O. DEBT 2006	05/01/2006	12/31/2026	3.99%	86,417	1
G.O. DEBT 2008	06/01/2008	12/31/2028	6.08%	924,927	2
G.O. DEBT 2007B	07/12/2007	12/31/2017	3.75%	307,049	3
G.O. DEBT 2007A	06/01/2007	12/31/2027	4.12%	177,369	4
G.O. DEBT 2005	05/10/2005	12/31/2025	3.24%	882,070	5
Total for Account 223				2,377,832	
Other Long-Term Debt (224)					
ADVANCE FROM SEWER UTILITY	12/31/2004	12/31/2014	5.00%	1,185,462	6
Total for Account 224				1,185,462	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		7
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	381,124	2
Charged electric department expense		3
Charged sewer department expense	35,158	4
Other (explain):		
NONE		5
Total Accruals and other credits	416,282	
Taxes paid during year:		
County, state and local taxes	384,393	6
Social Security taxes	28,178	7
PSC Remainder Assessment	3,711	8
Other (explain):		
NONE		9
Total payments and other debits	416,282	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2003 REVENUE BONDS	65,128	387,595	390,770	61,953	1
2007 REVENUE BONDS	98,353	590,116	590,116	98,353	2
Subtotal	163,481	977,711	980,886	160,306	
Advances from Municipality (223)					
2005 G.O. BONDS	5,908	35,219	35,276	5,851	3
2006 G.O. BONDS	603	3,543	3,562	584	4
2007A G.O. BONDS	1,268	7,488	7,518	1,238	5
2007B G.O. BONDS	2,084	12,076	12,183	1,977	6
2008 GO DEBT		7,925	5,783	2,142	7
Subtotal	9,863	66,251	64,322	11,792	
Other Long-Term Debt (224)					
ADVANCE FROM SEWER	0	63,785	63,785	0	8
Subtotal	0	63,785	63,785	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	173,344	1,107,747	1,108,993	172,098	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
RESERVE ACCOUNT	1,870,550	6
REDEMPTION ACCOUNT	276,862	7
Total (Acct. 134):	2,147,412	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	803,159	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
WATER ACCOUNTS RECEIVABLE - TOWNS	47,463	12
Total (Acct. 142):	850,622	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
ACCOUNTS RECEIVABLE ON TAX ROLL	57,585	15
FEMA RECEIVABLE	1,307	16
Total (Acct. 143):	58,892	
Receivables from Municipality (145):		
NONE		17
Total (Acct. 145):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
DEPRECIATION LOSS ON EARLY RETIREMENT OF METERS	321,591	19
Total (Acct. 182):	321,591	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
WATER DUE TO EQUIPMENT FUND	1,413	24
Total (Acct. 233):	1,413	
Other Deferred Credits (253):		
Regulatory Liability	0	25
NONE		26
Total (Acct. 253):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

Amortization of this loss was approved in 2006

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.

DONE

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)	32,873,086	0	0	0	32,873,086	1
Materials and Supplies	50,793	0	0	0	50,793	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	8,169,373	0	0	0	8,169,373	4
Customer Advances for Construction					0	5
Regulatory Liability	0	0	0	0	0	6
NONE					0	7
Average Net Rate Base	24,754,506	0	0	0	24,754,506	
Net Operating Income	1,273,847	0	0	0	1,273,847	8
Net Operating Income as a percent of						
Average Net Rate Base	5.15%	N/A	N/A	N/A	5.15%	

**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	0	0	0	0	0	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	0	0	0	0	0	3
Other (specify):						
NONE					0	4
Balance End of Year	0	0	0	0	0	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

To the City Council
Beloit Water Utility

We have compiled the accompanying Annual Report to the Public Service Commission of the Beloit Water Utility, an enterprise fund of the City of Beloit as of December 31, 2008 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

Virchow Krause & Co., LLP

Madison, Wisconsin
March 31, 2009

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	4,506,212	4,375,548	1
Total Sales of Water	4,506,212	4,375,548	
Other Operating Revenues			
Forfeited Discounts (470)	411	131	2
Rents from Water Property (472)	149,783	156,179	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	37,025	73,819	5
Total Other Operating Revenues	187,219	230,129	
Total Operating Revenues	4,693,431	4,605,677	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	136,641	109,877	6
Pumping Expenses (620-633)	395,953	425,952	7
Water Treatment Expenses (640-652)	76,833	55,149	8
Transmission and Distribution Expenses (660-678)	546,342	466,996	9
Customer Accounts Expenses (901-906)	66,345	63,708	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	695,297	656,822	12
Total Operation and Maintenance Expenses	1,917,411	1,778,504	
Other Operating Expenses			
Depreciation Expense (403)	844,765	799,464	13
Amortization Expense (404-407)	276,284	284,265	14
Taxes (408)	381,124	396,878	15
Total Other Operating Expenses	1,502,173	1,480,607	
Total Operating Expenses	3,419,584	3,259,111	
NET OPERATING INCOME	1,273,847	1,346,566	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

This includes \$236018 in amortization of the plant acquisition adjustment and \$40266 in amortization of loss on early meter retirement

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	14,006	711,777	2,217,331	5
Commercial (461.2)	1,652	378,819	738,366	6
Industrial (461.3)	10	450,643	337,644	7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	15,668	1,541,239	3,293,341	
Private Fire Protection Service (462)	37		27,672	9
Public Fire Protection Service (463)	15,324		765,829	10
Other Water Sales (465)	58	52,104	83,041	11
Sales for Resale (466)	1	308,128	336,329	12
Interdepartmental Sales (467)				13
Total Sales of Water	31,088	1,901,471	4,506,212	

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)	
ILLINOIS AMERICAN	VARIOUS	308,128	336,329	1
Total		308,128	336,329	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	765,829	3
NONE		4
Total Public Fire Protection Service (463)	765,829	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	411	6
Other (specify):		
Total Forfeited Discounts (470)	411	
Rents from Water Property (472):		
CELLULAR RENTAL OF TOWER SPACE	149,783	7
Total Rents from Water Property (472)	149,783	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
FEMA GRANT	1,306	9
WORK FOR CUSTOMERS	20,855	10
Return on net investment in meters charged to sewer department	14,864	11
Other (specify):		
Total Other Water Revenues (474)	37,025	

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.

DONE

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)	81,246	63,614	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		1,909	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	16,011	15,425	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	39,384	28,929	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	136,641	109,877	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	302,014	302,482	16
Pumping Labor and Expenses (624)	23,859	23,701	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	729	583	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	69,351	99,186	24
Total Pumping Expenses	395,953	425,952	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	48,773	32,408	26
Operation Labor and Expenses (642)	28,060	22,741	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)		0	32
Total Water Treatment Expenses	76,833	55,149	

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	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)	4,859	2,309	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	2,843	35,823	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	109,492	0	42
Maintenance of Transmission and Distribution Mains (673)	202,176	172,858	43
Maintenance of Services (675)	143,707	157,326	44
Maintenance of Meters (676)	66,699	83,004	45
Maintenance of Hydrants (677)	16,566	15,676	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	546,342	466,996	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)		0	49
Customer Records and Collection Expenses (903)	66,345	63,708	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	66,345	63,708	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	391,140	360,324	55
Office Supplies and Expenses (921)	3,831	6,807	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	45,103	17,316	58
Property Insurance (924)	7,292	4,941	59
Injuries and Damages (925)	25,343	22,852	60
Employee Pensions and Benefits (926)	221,827	225,616	61
Regulatory Commission Expenses (928)		19,387	62
Duplicate Charges--Credit (929)		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)	761	(421)	64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	695,297	656,822	
Total Operation and Maintenance Expenses	1,917,411	1,778,504	

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.

665: During 2008 the utility used less general contract labor.

672: The utility painted a tower in 2008

641: There was an increase in cost and volume of chlorine and flouride

676: With the completion of the meter change project in 2007 the decrease was anticipated.

633: The utility complete non-annual maintenance in 2007

614: 2008 maintence was focused on a well not pumps.

600: During 2008 the utility used more internal labor and less contract labor.

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		384,393	404,109	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		35,158	38,444	2
Net property tax equivalent		349,235	365,665	
Social Security		28,178	25,940	3
PSC Remainder Assessment		3,711	5,273	4
Other (specify): NONE			0	5
Total tax expense		381,124	396,878	

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		0.171672				3
County tax rate	mills		5.325884				4
Local tax rate	mills		8.079292				5
School tax rate	mills		7.730794				6
Voc. school tax rate	mills		1.724642				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.032284				10
Less: state credit	mills		1.557076				11
Net tax rate	mills		21.475208				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.079292				14
Combined School Tax Rate	mills		9.455436				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.534728				17
Total Tax Rate	mills		23.032284				18
Ratio of Local and School Tax to Total	dec.		0.761311				19
Total tax net of state credit	mills		21.475208				20
Net Local and School Tax Rate	mills		16.349309				21
Utility Plant, Jan. 1	\$	31,008,509	31,008,509				22
Materials & Supplies	\$	54,991	54,991				23
Subtotal	\$	31,063,500	31,063,500				24
Less: Plant Outside Limits	\$	7,343,465	7,343,465				25
Taxable Assets	\$	23,720,035	23,720,035				26
Assessment Ratio	dec.		0.991200				27
Assessed Value	\$	23,511,299	23,511,299				28
Net Local & School Rate	mills		16.349309				29
Tax Equiv. Computed for Current Year	\$	384,393	384,393				30
Tax Equivalent per 1994 PSC Report	\$	300,000					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	384,393					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	314,028				314,028	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	314,028	0	0	0	314,028	
PUMPING PLANT						
Land and Land Rights (320)	185,014				185,014	11
Structures and Improvements (321)	1,204,260				1,204,260	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	576,832				576,832	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,966,106	0	0	0	1,966,106	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	82,836				82,836	18
Sand or Other Media Filtration Equipment (332)	102,335				102,335	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	185,171	0	0	0	185,171	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	433,604				433,604	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,056,574				2,056,574	24
Transmission and Distribution Mains (343)	11,739,663	1,231,264	73,970		12,896,957	25
Services (345)	5,753,921	255,506	36,204		5,973,223	26
Meters (346)	4,339,107	27,618			4,366,725	27
Hydrants (348)	3,192,484	252,985	21,877		3,423,592	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	29
Total Transmission and Distribution Plant	27,515,353	1,767,373	132,051	0	29,150,675	
GENERAL PLANT						
Land and Land Rights (389)	0	182,000			182,000	30
Structures and Improvements (390)	0	2,418,000			2,418,000	31
Office Furniture and Equipment (391)	31,367				31,367	32
Computer Equipment (391.1)	70,047				70,047	33
Transportation Equipment (392)	124,081				124,081	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	53,944				53,944	36
Laboratory Equipment (395)	5,287				5,287	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	490,041				490,041	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	774,767	2,600,000	0	0	3,374,767	
Total utility plant in service directly assignable	30,755,425	4,367,373	132,051	0	34,990,747	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	30,755,425	4,367,373	132,051	0	34,990,747	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

390: The utility purchased a new office building in 2008

389: This is the land on which the new office building is located

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	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	0				0	25
Services (345)	253,084	44,335			297,419	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	0				0	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	253,084	44,335	0	0	297,419	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	253,084	44,335	0	0	297,419	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	253,084	44,335	0	0	297,419	

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)	200,856	2.90%	9,107	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	200,856		9,107	
PUMPING PLANT				
Structures and Improvements (321)	438,737	3.20%	38,536	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	234,734	4.40%	25,381	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	673,471		63,917	
WATER TREATMENT PLANT				
Structures and Improvements (331)	45,790	3.20%	2,651	12
Sand or Other Media Filtration Equipment (332)	5,023	6.00%	6,140	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	50,813		8,791	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	557,298	1.90%	39,075	17
Transmission and Distribution Mains (343)	2,365,302	1.30%	160,138	18
Services (345)	2,383,276	2.90%	170,044	19
Meters (346)	670,359	5.50%	239,410	20
Hydrants (348)	533,068	2.20%	72,777	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	6,509,303		681,444	
GENERAL PLANT				
Structures and Improvements (390)	0	2.90%	35,061	23
Office Furniture and Equipment (391)	7,390	5.80%	1,819	24
Computer Equipment (391.1)	70,047	26.70%		25
Transportation Equipment (392)	62,448	13.30%	16,503	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	33,668	5.80%	3,129	28
Laboratory Equipment (395)	(1,250)	5.80%	307	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	1
312					0	2
313					0	3
314					209,963	4
316					0	5
317					0	6
	0	0	0	0	209,963	
321					477,273	7
323					0	8
325					260,115	9
326					0	10
328					0	11
	0	0	0	0	737,388	
331					48,441	12
332					11,163	13
333					0	14
334					0	15
	0	0	0	0	59,604	
341					0	16
342					596,373	17
343	73,970				2,451,470	18
345	36,204	14,915			2,502,201	19
346					909,769	20
348	21,877				583,968	21
349					0	22
	132,051	14,915	0	0	7,043,781	
390					35,061	23
391					9,209	24
391.1					70,047	25
392					78,951	26
393					0	27
394					36,797	28
395					(943)	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)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	203,529	9.20%	45,084	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	375,832		101,903	
Total accum. prov. directly assignable	7,810,275		865,162	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 7,810,275		 865,162	

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	30
397					0	31
397.1					248,613	32
398					0	33
	0	0	0	0	477,735	
	132,051	14,915	0	0	8,528,471	
					0	34
	132,051	14,915	0	0	8,528,471	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If End of Year Balance is less than zero, please explain.

This related to prior year retirement in excess of the available accrual. As the amount is insignificant the utility has not booked an adjustment.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	0	0.00%		18
Services (345)	15,322	2.90%	7,982	19
Meters (346)	0	0.00%		20
Hydrants (348)	0	0.00%		21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	15,322		7,982	
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	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					0	18
345					23,304	19
346					0	20
348					0	21
349					0	22
	0	0	0	0	23,304	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
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	15,322		7,982	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	15,322		7,982	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	23,304	
					0	34
	0	0	0	0	23,304	

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			192,464	192,464	1
February			186,890	186,890	2
March			193,294	193,294	3
April			191,178	191,178	4
May			202,362	202,362	5
June			207,840	207,840	6
July			221,797	221,797	7
August			233,948	233,948	8
September			189,240	189,240	9
October			193,188	193,188	10
November			183,515	183,515	11
December			172,974	172,974	12
Total annual pumpage	0	0	2,368,690	2,368,690	

WATER LOSS AND OTHER STATISTICS

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

WATER LOSS STATISTICS

		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	2,368,690	2
Less: Gallons (000's) used in the treatment process:	25,420	3
Subtotal: Gallons (000's) entering distribution system:	2,343,270	4
Less: Gallons (000's) sold:	1,901,471	5
Gallons (000's) entering distribution system but not sold:	441,799	6
Estimated Water Usage:		7
Gallons (000's) used to flush mains:	24,320	8
Gallons (000's) used for fire protection:	6,000	9
Gallons (000's) used to prevent freezing of distribution system:	100	10
Gallons (000's) used for other system uses:	1,000	11
Subtotal Estimated Usage:	31,420	12
Estimated Water Losses:		13
Gallons (000's) lost due to main leaks or breaks:	20,000	14
Gallons (000's) lost due to service leaks or breaks:	500	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,000	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	17
Gallons (000's) not accounted for:	388,879	18
Subtotal of Estimated Losses:	410,379	19
Percentage of water entering distribution system sold:	81%	20
Percentage of unaccounted for water:	16%	21
If more than 15%, indicate causes:		22
Biggest factor for lost water this last year was main breaks that did not surface. We have some areas of fractured limestone where leaks can go undetected for months, if not longer.		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
The Utility will likely ask for \$34K in the 2010 budget CIP to acquire a leak correlator so that we may do better leak surveys in house. The Utility is trying to leverage their AMR system to identify and isolate the foreclosure problems.		26
		27
OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	9,081	29
Date of maximum: 08/18/2008		30
Cause of maximum: Weather and main break		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	4,995	33
Date of minimum: 11/09/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	3,254,640	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:	39	40
Number of service breaks repaired this year:	9	41
Population served (estimate the number of individuals served):		42
Inside municipality?	35,467	43
Outside municipality?	4,937	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)	
1005 PLEASANT ST	WELL #4	967	17	720,000	No	1
1014 LIBERTY AVE	WELL #5	900	16	2,376,000	Yes	2
1111 ELAINE DR	WELL #11	148	26	4,032,000	Yes	3
138 MILL ST	WELL 10/MILL ST	113	26	3,384,000	Yes	4
1620 S LODGE DR	WELL #12	111	26	4,104,000	Yes	5
1978 SHOPIERE RD	WELL #9	1,040	22	2,304,000	Yes	6
852 PLEASANT ST	WELL #8	140	24	4,032,000	Yes	7

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	#10	#11	#12	1
Location	BELOIT	BELOIT	BELOIT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	F.M.	5
Year Installed	2001	2000	1977	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,350	2,800	2,850	8
Pump Motor or Standby Engine Mfr	U.S.	U.S. ELEC.	U.S.	9
Year Installed	2001	1999	2000	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	250	300	250	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#8	15
Location	BELOIT	BELOIT	BELOIT	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	GOULDS	GOULDS	GOULDS	19
Year Installed	1993	1999	2007	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	500	1,650	2,800	22
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S.	U.S.	23
Year Installed	1993	2006	2007	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	250	300	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	#9	BOOSTER #1 - CLEORA ST	BOOSTER #1 - SHIRLAND AVE.	1
Location	BELOIT	BELOIT	BELOIT	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	AURORA	AURORA	5
Year Installed	1995	1989	1992	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,600	500	900	8
Pump Motor or Standby Engine Mfr	U.S.	CENTURY	U.S. ELEC.	9 10
Year Installed	2005	1989	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	30	60	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #2 - CLEORA ST	BOOSTER #2 - SHIRLAND AVE		15
Location	BELOIT	BELOIT		16
Purpose	B	B		17
Destination	D	D		18
Pump Manufacturer	AURORA	AURORA		19
Year Installed	1989	1992		20
Type	CENTRIFUGAL	CENTRIFUGAL		21
Actual Capacity (gpm)	500	1,000		22
Pump Motor or Standby Engine Mfr	CENT. GOULD	U.S. ELEC.		23 24
Year Installed	1989	1992		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	30	60		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	#10	#11	#12	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1990	2003		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	146	131		6
Total capacity in gallons (actual)	750,000	500,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.5999	4.0300	4.0300	13
Is a corrosion control chemical used (yes, no)?	N	N	N	14
Is water fluoridated (yes, no)?	Y	Y	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	#4	#5	#8	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	S	3
Year constructed		1950	1975	4
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)		197	194	6
Total capacity in gallons (actual)		1,000,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5899	2.3800	5.4699	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#9			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
Year constructed				4
Primary material (earthen, steel, concrete, other)				5
Elevation difference in feet (See Headnote 3.)				6
Total capacity in gallons (actual)				7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.2999			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			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	2.000	987			(254)	733	1
M	D	3.000	1,054			(56)	998	2
M	D	4.000	15,287		1,096	803	14,994	3
M	D	6.000	551,080		2,502	21,922	570,500	4
P	D	6.000	20,515	909		11,609	33,033	5
M	D	8.000	30,526			(3,561)	26,965	6
P	D	8.000	28,220			29,165	57,385	7
M	D	10.000	199,400		400	3,028	202,028	8
P	D	10.000	21,299	5,674		1,123	28,096	9
M	D	12.000	48,070			(946)	47,124	10
P	D	12.000	10,170	6,739		1,478	18,387	11
M	D	14.000	194			(194)	0	12
M	D	16.000	16,924			(368)	16,556	13
P	D	16.000	4,132			14,675	18,807	14
Total Within Municipality			947,858	13,322	3,998	78,424	1,035,606	
Total Utility			947,858	13,322	3,998	78,424	1,035,606	

WATER MAINS

Water Mains (Page W-19)

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

Mains were financed by the utility and TIF

Explain all reported Adjustments.

These adjustments relate to a complete review of the maps in 2008

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

Mains were financed by the utility and TIF

If Mains Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

These Adjustments relate to a complete review of the maps in 2008

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)	
P	1.000	2,662	202		(326)	2,538	35	1
M	1.000	12,477		127	472	12,822	419	2
M	2.000	133			78	211		3
P	2.000	115			62	177	6	4
M	3.000	6			3	9		5
M	4.000	6			8	14		6
P	6.000	65			(45)	20		7
M	6.000	12			78	90	2	8
M	8.000	12			6	18		9
P	8.000	16			3	19		10
M	10.000	27			(1)	26		11
P	10.000	9			1	10		12
M	12.000	2				2		13
Total Utility		15,542	202	127	339	15,956	462	

WATER SERVICES

Water Services (Page W-20)

Explain all reported Adjustments.

These adjustments are the result of updated maps in 2008

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

These adjustments are the result of updated maps in 2008

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	*	1
0.625	14,716			(72)	14,644	32	*	1
0.750	321	8			329	0	*	2
1.000	165	12			177	0	*	3
1.500	117			(3)	114	0	*	4
2.000	181	5			186	41	*	5
3.000	34			(6)	28	0	*	6
4.000	22				22		*	7
6.000	7				7	6	*	8
Total:	15,563	25	0	(81)	15,507	79		

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)	*	1
0.625	13,520	1,048	0	6	0	70	14,644	*	1
0.750	245	71	2	1	0	10	329	*	2
1.000	40	125	2	4	0	6	177	*	3
1.500	6	102	0	2	0	4	114	*	4
2.000	13	137	2	26	0	8	186	*	5
3.000	0	20	3	4	0	1	28	*	6
4.000	0	16	1	4	0	1	22	*	7
6.000	0	2	4	1	0	0	7	*	8
Total:	13,824	1,521	14	48	0	100	15,507		

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments relate to updated records

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

As all meters were replaced in the last 3 years testing is below average

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

Large residential meters relate to properties with sprinkler systems

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.

As all meters were replaced in the last three years testing is below average

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	227	9		(64)	172	1
Within Municipality	1,502	32	14	(256)	1,264	2
Total Fire Hydrants	1,729	41	14	(320)	1,436	
Flushing Hydrants						
	82		5	(2)	75	3
Total Flushing Hydrants	82	0	5	(2)	75	

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:	865
Number of distribution system valves end of year:	2,551
Number of distribution valves operated during year:	1,291

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

Explain all reported Adjustments.

Adjustments are the result of updated system maps
