



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: BELOIT WATER UTILITY

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Principal Office: 100 STATE STREET  
BELOIT, WI 53511

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For the Year Ended: DECEMBER 31, 2009

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

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

## GENERAL RULES FOR REPORTING

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

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## SIGNATURE PAGE

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I MR DAVID BOTTS of  
(Person responsible for accounts)

BELOIT 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)      04/01/2010  
(Date)

PUBLIC WORKS DIRECTOR  
(Title)

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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

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, 2009 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.

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin  
April 1, 2010

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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:**

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**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

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

**Name:** JODI DOBSON

**Title:** MANAGER

**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP  
TEN TERRACE COURT  
MADISON, WI 53707

**Telephone:** (608) 240 - 2469 EXT

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

**Email Address:** jdobson@bakertilly.com

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

**Name:** JAMES VAN DE BOGART

**Title:** CITY COUNCIL PRESIDENT

**Office Address:**

100 STATE STREET  
BELOIT, WI 53511

**Telephone:** (630) 836 - 4668

**Fax Number:** (608) 364 - 6642

**Email Address:**

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

YES

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

**Name:**

**Title:**

**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP  
TEN TERRACE COURT  
MADISON, WI 53707

**Telephone:** (608) 240 - 2469

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

**Email Address:** jdobson@bakertilly.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 5/1/2009

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

**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:**

- MS SHEILA DE FOREST, COUNCIL MEMBER
- MR MARTIN DENSCH, COUNCIL MEMBER
- MR CHARLES HAYNES, COUNCIL MEMBER
- MS HEIDI JOHNS, COUNCIL MEMBER
- MR KEVIN LEAVY, COUNCIL VICE-PRESIDENT
- MR ERIC NEWNHAM, COUNCIL MEMBER
- MR JAMES VAN DE BOGART, COUNCIL 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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,690,251	4,693,431	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,275,067	1,917,411	2
Depreciation Expense (403)	907,804	844,765	3
Amortization Expense (404-407)	284,266	276,284	4
Taxes (408)	480,009	381,124	5
<b>Total Operating Expenses</b>	<b>3,947,146</b>	<b>3,419,584</b>	
<b>Net Operating Income</b>	<b>743,105</b>	<b>1,273,847</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>743,105</b>	<b>1,273,847</b>	
<b>OTHER INCOME</b>			
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)	66,065	158,553	10
Miscellaneous Nonoperating Income (421)	23,694	45,871	11
<b>Total Other Income</b>	<b>89,759</b>	<b>204,424</b>	
<b>Total Income</b>	<b>832,864</b>	<b>1,478,271</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	8,922	7,982	13
<b>Total Miscellaneous Income Deductions</b>	<b>8,922</b>	<b>7,982</b>	
<b>Income Before Interest Charges</b>	<b>823,942</b>	<b>1,470,289</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,110,214	1,041,496	14
Amortization of Debt Discount and Expense (428)	155,275	151,453	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	77,527	66,251	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>1,343,016</b>	<b>1,259,200</b>	
<b>Net Income</b>	<b>(519,074)</b>	<b>211,089</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,865,413	3,654,324	20
Balance Transferred from Income (433)	(519,074)	211,089	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	7,982	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,338,357</b>	<b>3,865,413</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	4,690,251	0	4,690,251	1
<b>Total (Acct. 400):</b>	<b>4,690,251</b>	<b>0</b>	<b>4,690,251</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,275,067	0	2,275,067	2
<b>Total (Acct. 401-402):</b>	<b>2,275,067</b>	<b>0</b>	<b>2,275,067</b>	
<b>Depreciation Expense (403):</b>				
Derived	907,804	0	907,804	3
<b>Total (Acct. 403):</b>	<b>907,804</b>	<b>0</b>	<b>907,804</b>	
<b>Amortization Expense (404-407):</b>				
Derived	284,266	0	284,266	4
<b>Total (Acct. 404-407):</b>	<b>284,266</b>	<b>0</b>	<b>284,266</b>	
<b>Taxes (408):</b>				
Derived	480,009	0	480,009	5
<b>Total (Acct. 408):</b>	<b>480,009</b>	<b>0</b>	<b>480,009</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>743,105</b>	<b>0</b>	<b>743,105</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	66,065		66,065	11
<b>Total (Acct. 419):</b>	<b>66,065</b>	<b>0</b>	<b>66,065</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		23,694	23,694	12
NONE	0		0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>23,694</b>	<b>23,694</b>	
<b>TOTAL OTHER INCOME:</b>	<b>66,065</b>	<b>23,694</b>	<b>89,759</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	0	0	0	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	8,922	8,922	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>8,922</b>	<b>8,922</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>8,922</b>	<b>8,922</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	1,110,214	0	1,110,214	18
<b>Total (Acct. 427):</b>	<b>1,110,214</b>	<b>0</b>	<b>1,110,214</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
WATER AMORTIZATION EXP	155,275		155,275	19
<b>Total (Acct. 428):</b>	<b>155,275</b>	<b>0</b>	<b>155,275</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	77,527	0	77,527	21
<b>Total (Acct. 430):</b>	<b>77,527</b>	<b>0</b>	<b>77,527</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>1,343,016</b>	<b>0</b>	<b>1,343,016</b>	
<b>NET INCOME:</b>	<b>(533,846)</b>	<b>14,772</b>	<b>(519,074)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	3,587,184	278,229	3,865,413	24
<b>Total (Acct. 216):</b>	<b>3,587,184</b>	<b>278,229</b>	<b>3,865,413</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	(533,846)	14,772	(519,074)	25
<b>Total (Acct. 433):</b>	<b>(533,846)</b>	<b>14,772</b>	<b>(519,074)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
TO CORRECT PRIOR YEARS AMORTIZATION OF PROPERTY LOSS	7,982		7,982	27
<b>Total (Acct. 435)--Debit:</b>	<b>7,982</b>	<b>0</b>	<b>7,982</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,045,356</b>	<b>293,001</b>	<b>3,338,357</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,690,251	0	0	0	<b>4,690,251</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		0			<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>4,690,251</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,690,251</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	624,108	0	<b>624,108</b>	1
Electric operating expenses	0	0	<b>0</b>	2
Gas operating expenses	0	0	<b>0</b>	3
Heating operating expenses	0	0	<b>0</b>	4
Sewer operating expenses	0	0	<b>0</b>	5
Merchandising and jobbing	0	0	<b>0</b>	6
Other nonutility expenses	0	0	<b>0</b>	7
Water utility plant accounts	0	0	<b>0</b>	8
Electric utility plant accounts	0	0	<b>0</b>	9
Gas utility plant accounts	0	0	<b>0</b>	10
Heating utility plant accounts	0	0	<b>0</b>	11
Sewer utility plant accounts	0	0	<b>0</b>	12
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	13
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	14
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	15
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	16
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	17
Clearing accounts	0	0	<b>0</b>	18
All other accounts	0	0	<b>0</b>	19
<b>Total Payroll</b>	<b>624,108</b>	<b>0</b>	<b>624,108</b>	

## FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	12.3	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	37,051,341	35,340,166	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	9,385,087	8,551,775	2
Utility Plant Acquisition Adjustments (117-118)	4,484,345	4,720,363	3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>32,150,599</b>	<b>31,508,754</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	1,618,613	277,637	12
Special Deposits (134)	3,680,008	2,147,412	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	878,383	850,622	17
Other Accounts Receivable (143)	73,545	58,892	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	0	0	20
Plant Materials and Operating Supplies (154)	47,643	46,595	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)	83,118	11,513	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>6,381,310</b>	<b>3,392,671</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	949,601	1,012,249	29
Extraordinary Property Losses (182)	265,362	321,591	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>1,214,963</b>	<b>1,333,840</b>	
<b>Total Assets and Other Debits</b>	<b>39,746,872</b>	<b>36,235,265</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	6,391,190	5,424,801	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	3,338,357	3,865,413	37
<b>Total Proprietary Capital</b>	<b>9,729,547</b>	<b>9,290,214</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	26,240,000	23,025,000	38
Advances from Municipality (223)	2,389,583	2,377,832	39
Other Long-Term Debt (224)	1,011,687	1,185,462	40
<b>Total Long-Term Debt</b>	<b>29,641,270</b>	<b>26,588,294</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	129,380	154,199	42
Payables to Municipality (233)	0	1,413	43
Customer Deposits (235)			44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	202,834	172,098	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	20,420	17,495	48
<b>Total Current and Accrued Liabilities</b>	<b>352,634</b>	<b>345,205</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	0	0	51
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	23,421	11,552	54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>23,421</b>	<b>11,552</b>	
<b>Total Liabilities and Other Credits</b>	<b>39,746,872</b>	<b>36,235,265</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	35,340,166	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	36,579,776	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	321,113	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)	98,452				8
<b>Total Utility Plant</b>	<b>37,051,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	9,352,861	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	32,226	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>9,385,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)	5,900,453				16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	(1,416,108)				17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>4,484,345</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>32,150,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	8,528,471				<b>8,528,471</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	907,804				<b>907,804</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	20,248				<b>20,248</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
	0				0	<b>9</b>
Salvage	0				0	<b>10</b>
Other credits (specify):						<b>11</b>
					0	<b>12</b>
					0	<b>13</b>
					0	<b>14</b>
					0	<b>15</b>
<b>Total credits</b>	<b>928,052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>928,052</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	42,488				<b>42,488</b>	<b>18</b>
Cost of removal	61,174				<b>61,174</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					0	<b>21</b>
					0	<b>22</b>
					0	<b>23</b>
					0	<b>24</b>
<b>Total debits</b>	<b>103,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,662</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>9,352,861</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,352,861</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	23,304				<b>23,304</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	8,922				<b>8,922</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>8,922</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,922</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>32,226</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,226</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**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		0	1
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	47,643	46,595	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>47,643</b>	<b>46,595</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2003 REVENUE BONDS	7,000	428	43,264	1
2007 REVENUE BONDS	144,008	428	817,978	2
2009 REVENUE BONDS	4,267	428	88,359	3
<b>Total</b>			<b>949,601</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	5,424,801	1
<b>Changes during year (explain):</b>		
STREET PROJECTS FINANCED BY CITY AND TIFS	966,389	2
<b>Balance end of year</b>	<b><u>6,391,190</u></b>	

## BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2003 REVENUE BONDS	11/01/2003	11/01/2028	5.00%	8,605,000	1
2007 REVENUE BONDS	01/24/2007	11/01/2016	3.99%	13,725,000	2
2009 REVENUE BONDS	05/28/2009	11/01/2029	4.25%	3,910,000	3
<b>Total Bonds (Account 221):</b>				<b>26,240,000</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
G.O. DEBT 2005	05/10/2005	12/31/2025	3.24%	868,624	1
G.O. DEBT 2007B	07/12/2007	12/31/2017	3.75%	288,675	2
G.O. DEBT 2006	05/01/2006	12/31/2026	3.99%	83,074	3
G.O. DEBT 2007A	06/01/2007	12/31/2027	4.12%	172,097	4
G.O. DEBT 2009	05/29/2009	12/31/2029	3.46%	64,000	5
G.O. DEBT 2008	06/01/2008	12/31/2028	6.08%	913,113	6
<b>Total for Account 223</b>				<b>2,389,583</b>	
<b>Other Long-Term Debt (224)</b>					
ADVANCE FROM SEWER UTILITY	12/31/2004	12/31/2014	5.00%	1,011,687	7
<b>Total for Account 224</b>				<b>1,011,687</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		8
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	480,009	2
Charged electric department expense		3
Charged sewer department expense	38,227	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>518,236</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	486,381	6
Social Security taxes	27,801	7
PSC Remainder Assessment	4,054	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>518,236</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2003 REVENUE BONDS	61,953	368,445	371,720	<b>58,678</b>	1
2009 REVENUE BONDS		98,457	70,723	<b>27,734</b>	2
2007 REVENUE BONDS	98,353	587,985	588,518	<b>97,820</b>	3
<b>Subtotal</b>	<b>160,306</b>	<b>1,054,887</b>	<b>1,030,961</b>	<b>184,232</b>	
<b>Advances from Municipality (223)</b>					
2005 G.O. BONDS	5,851	34,769	34,853	<b>5,767</b>	4
2006 G.O. BONDS	584	3,415	3,437	<b>562</b>	5
2007A G.O. BONDS	1,238	7,289	7,324	<b>1,203</b>	6
2007B G.O. BONDS	1,977	11,413	11,525	<b>1,865</b>	7
2009 G.O. BONDS		949	949	<b>0</b>	8
2008 GO BONDS	2,142	19,692	12,629	<b>9,205</b>	9
<b>Subtotal</b>	<b>11,792</b>	<b>77,527</b>	<b>70,717</b>	<b>18,602</b>	
<b>Other Long-Term Debt (224)</b>					
ADVANCE FROM SEWER	0	55,327	55,327	<b>0</b>	10
<b>Subtotal</b>	<b>0</b>	<b>55,327</b>	<b>55,327</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			<b>0</b>	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>172,098</b>	<b>1,187,741</b>	<b>1,157,005</b>	<b>202,834</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
RESERVE ACCOUNT	2,145,550	6
CONSTRUCTION ACCOUNT	1,211,059	7
REDEMPTION ACCOUNT	323,399	8
<b>Total (Acct. 134):</b>	<b>3,680,008</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	824,125	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
MISCELLANEOUS	1,536	13
WATER ACCOUNTS RECEIVABLE- TOWNS	52,722	14
<b>Total (Acct. 142):</b>	<b>878,383</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</b>		
WORK DONE FOR OTHERS	22,712	17
WHOLESALE SERVICE	50,833	18
<b>Total (Acct. 143):</b>	<b>73,545</b>	
<b>Receivables from Municipality (145):</b>		
NONE		19
<b>Total (Acct. 145):</b>	<b>0</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
DEPRECIATION LOSS ON EARLY RETIREMENT OF METERS	265,362	21
<b>Total (Acct. 182):</b>	<b>265,362</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		25
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		26
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	0	27
NONE		28
<b>Total (Acct. 253):</b>	<b>0</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

This is the loss on early retirement of meters authorized by the PSCW in prior years.

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

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	35,785,261	0	0	0	<b>35,785,261</b>	<b>1</b>
Materials and Supplies	47,119	0	0	0	<b>47,119</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	8,940,666	0	0	0	<b>8,940,666</b>	<b>4</b>
Customer Advances for Construction			0		<b>0</b>	<b>5</b>
Regulatory Liability	0	0	0	0	<b>0</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>26,891,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,891,714</b>	
Net Operating Income	743,105	0	0	0	<b>743,105</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.76%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.76%</b>	

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

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

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

The utility issued revenue bonds and GO notes in 2009.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

NONE

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	4,453,238	4,506,212	1
<b>Total Sales of Water</b>	<b>4,453,238</b>	<b>4,506,212</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	1,410	411	2
Rents from Water Property (472 )	185,779	149,783	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	49,824	37,025	5
<b>Total Other Operating Revenues</b>	<b>237,013</b>	<b>187,219</b>	
<b>Total Operating Revenues</b>	<b>4,690,251</b>	<b>4,693,431</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	120,614	136,641	6
Pumping Expenses (620-633)	416,606	395,953	7
Water Treatment Expenses (640-652)	77,826	76,833	8
Transmission and Distribution Expenses (660-678)	888,726	546,342	9
Customer Accounts Expenses (901-906)	67,707	66,345	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	703,588	695,297	12
<b>Total Operation and Maintenance Expenses</b>	<b>2,275,067</b>	<b>1,917,411</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	907,804	844,765	13
Amortization Expense (404-407)	284,266	276,284	14
Taxes (408 )	480,009	381,124	15
<b>Total Other Operating Expenses</b>	<b>1,672,079</b>	<b>1,502,173</b>	
<b>Total Operating Expenses</b>	<b>3,947,146</b>	<b>3,419,584</b>	
<b>NET OPERATING INCOME</b>	<b>743,105</b>	<b>1,273,847</b>	

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## WATER OPERATING REVENUES & EXPENSES

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**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 \$236,018 in amortization of the plant aquisition adjustment and \$48,248 in amortization of loss on early meter retirement which the commission approved on March, 28, 2006.

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## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	13,676	692,219	2,211,022	5
Commercial (461.2 )	1,578	337,887	717,367	6
Industrial (461.3 )	10	403,384	308,363	7
Public Authority (461.4 )				8
<b>Total Metered Sales to General Customers (461)</b>	<b>15,264</b>	<b>1,433,490</b>	<b>3,236,752</b>	
Private Fire Protection Service (462 )	37		32,513	9
Public Fire Protection Service (463 )	15,314		766,032	10
Other Water Sales (465 )	50	51,762	84,262	11
Sales for Resale (466 )	1	267,666	333,679	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>30,666</b>	<b>1,752,918</b>	<b>4,453,238</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
ILLINOIS AMERICAN	VARIOUS	267,666	333,679	1
<b>Total</b>		<b>267,666</b>	<b>333,679</b>	

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	766,032	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>766,032</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	1,410	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>1,410</b>	
<b>Rents from Water Property (472):</b>		
CELLULAR RENTAL OF TOWER SPACE	185,779	7
<b>Total Rents from Water Property (472)</b>	<b>185,779</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
NONE		9
WORK FOR CUSTOMERS	34,986	10
Return on net investment in meters charged to sewer department	14,838	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>49,824</b>	

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## OTHER OPERATING REVENUES (WATER)

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

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

Done

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## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	82,038	81,246	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	7,877	16,011	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)	30,699	39,384	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
<b>Total Source of Supply Expenses</b>	<b>120,614</b>	<b>136,641</b>	
<b>PUMPING EXPENSES</b>			
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)	286,633	302,014	16
Pumping Labor and Expenses (624)	24,553	23,859	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	863	729	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)	104,557	69,351	24
<b>Total Pumping Expenses</b>	<b>416,606</b>	<b>395,953</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	63,245	48,773	26
Operation Labor and Expenses (642)	14,581	28,060	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
<b>Total Water Treatment Expenses</b>	<b>77,826</b>	<b>76,833</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)	19,034	4,859	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	13,966	2,843	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)	429,738	109,492	42
Maintenance of Transmission and Distribution Mains (673)	199,531	202,176	43
Maintenance of Services (675)	154,624	143,707	44
Maintenance of Meters (676)	53,111	66,699	45
Maintenance of Hydrants (677)	18,722	16,566	46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>888,726</b>	<b>546,342</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	43	0	49
Customer Records and Collection Expenses (903)	67,664	66,345	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>67,707</b>	<b>66,345</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	387,220	391,140	55
Office Supplies and Expenses (921)	6,098	3,831	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	38,496	45,103	58
Property Insurance (924)	0	7,292	59
Injuries and Damages (925)	27,500	25,343	60
Employee Pensions and Benefits (926)	244,274	221,827	61
Regulatory Commission Expenses (928)		0	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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	0	761	<b>64</b>
Rents (931)		0	<b>65</b>
Maintenance of General Plant (932)		0	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>703,588</b>	<b>695,297</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,275,067</b>	<b>1,917,411</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### 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.

641: The cost and volume of chlorine and flouride increased in 2009.

633: The utility completed work on the well #10 pumps in 2009.

676: There was more time in account 663 and less in 676 this year based on type of meter calls.

665: Based on projects, more time was charged to 665 rather than 642.

663: There was more time in account 663 and less in 676 this year based on type of meter calls.

642: Based on projects, more time was charged to 665 rather than 642.

672: The water tower painting on #10 started in 2008 and was completed in 2009.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		486,381	384,393	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		38,227	35,158	2
<b>Net property tax equivalent</b>		<b>448,154</b>	<b>349,235</b>	
Social Security		27,801	28,178	3
PSC Remainder Assessment		4,054	3,711	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>480,009</b>	<b>381,124</b>	

## PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.175700				3
County tax rate	mills		5.753800				4
Local tax rate	mills		8.894600				5
School tax rate	mills		8.534800				6
Voc. school tax rate	mills		1.790800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.149700</b>				<b>10</b>
Less: state credit	mills		1.404300				11
<b>Net tax rate</b>	mills		<b>23.745400</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.894600</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.325600</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.220200</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.149700</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.764232</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.745400</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.146989</b>				<b>21</b>
Utility Plant, Jan. 1	\$	35,340,166	35,340,166				22
Materials & Supplies	\$	46,595	46,595				23
<b>Subtotal</b>	\$	<b>35,386,761</b>	<b>35,386,761</b>				<b>24</b>
Less: Plant Outside Limits	\$	7,553,542	7,553,542				25
<b>Taxable Assets</b>	\$	<b>27,833,219</b>	<b>27,833,219</b>				<b>26</b>
Assessment Ratio	dec.		0.964800				27
<b>Assessed Value</b>	\$	<b>26,853,490</b>	<b>26,853,490</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.146989</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>487,310</b>	<b>487,310</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	300,000					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	486,381					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>486,381</b>					<b>34</b>
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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	314,028				314,028	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>314,028</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>314,028</b>	
<b>PUMPING PLANT</b>						
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
<b>Total Pumping Plant</b>	<b>1,966,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,966,106</b>	
<b>WATER TREATMENT PLANT</b>						
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
<b>Total Water Treatment Plant</b>	<b>185,171</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>185,171</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
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)	12,896,957	1,104,991	25,038		13,976,910	25
Services (345)	5,973,223	134,398	8,600		6,099,021	26
Meters (346)	4,366,725	8,362			4,375,087	27
Hydrants (348)	3,423,592	348,891	8,850		3,763,633	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>29,150,675</b>	<b>1,596,642</b>	<b>42,488</b>	<b>0</b>	<b>30,704,829</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	182,000				182,000	30
Structures and Improvements (390)	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	34,875			88,819	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
<b>Total General Plant</b>	<b>3,374,767</b>	<b>34,875</b>	<b>0</b>	<b>0</b>	<b>3,409,642</b>	
<b>Total utility plant in service directly assignable</b>	<b>34,990,747</b>	<b>1,631,517</b>	<b>42,488</b>	<b>0</b>	<b>36,579,776</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>34,990,747</b>	<b>1,631,517</b>	<b>42,488</b>	<b>0</b>	<b>36,579,776</b>	

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

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

**If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.**

**346: Additions on W-8 were for meter supplies not meters**

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	0				0	25
Services (345)	297,419	10,263			307,682	26
Meters (346)	0				0	27
Hydrants (348)	0	13,431			13,431	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>297,419</b>	<b>23,694</b>	<b>0</b>	<b>0</b>	<b>321,113</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>297,419</b>	<b>23,694</b>	<b>0</b>	<b>0</b>	<b>321,113</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>297,419</b>	<b>23,694</b>	<b>0</b>	<b>0</b>	<b>321,113</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	209,963	2.90%	9,107	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>209,963</b>		<b>9,107</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	477,273	3.20%	38,536	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	260,115	4.40%	25,381	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>737,388</b>		<b>63,917</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	48,441	3.20%	2,651	12
Sand or Other Media Filtration Equipment (332)	11,163	6.00%	6,140	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>59,604</b>		<b>8,791</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	596,373	1.90%	39,075	17
Transmission and Distribution Mains (343)	2,451,470	1.30%	174,680	18
Services (345)	2,502,201	2.90%	175,048	19
Meters (346)	909,769	5.50%	240,400	20
Hydrants (348)	583,968	2.20%	79,059	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>7,043,781</b>		<b>708,262</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	35,061	2.90%	70,122	23
Office Furniture and Equipment (391)	9,209	5.80%	1,819	24
Computer Equipment (391.1)	70,047	26.70%		25
Transportation Equipment (392)	78,951	13.30%	16,503	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	36,797	5.80%	4,140	28
Laboratory Equipment (395)	(943)	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					219,070	4
316					0	5
317					0	6
	0	0	0	0	219,070	
321					515,809	7
323					0	8
325					285,496	9
326					0	10
328					0	11
	0	0	0	0	801,305	
331					51,092	12
332					17,303	13
333					0	14
334					0	15
	0	0	0	0	68,395	
341					0	16
342					635,448	17
343	25,038				2,601,112	18
345	8,600	61,174			2,607,475	19
346					1,150,169	20
348	8,850				654,177	21
349					0	22
	42,488	61,174	0	0	7,648,381	
390					105,183	23
391					11,028	24
391.1					70,047	25
392					95,454	26
393					0	27
394					40,937	28
395					(636)	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	248,613	9.20%	45,084	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>477,735</b>		<b>137,975</b>	
<b>Total accum. prov. directly assignable</b>	<b>8,528,471</b>		<b>928,052</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>8,528,471</b>		<b>928,052</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					293,697	32
398					0	33
	0	0	0	0	615,710	
	42,488	61,174	0	0	9,352,861	
					0	34
	42,488	61,174	0	0	9,352,861	

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

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**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.**

395: This amount relates to prior year retirement in excess of the available accrual. Since the amount is insignificant, the utility has not booked an adjustment.

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**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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	0	0.00%		18
Services (345)	23,304	29.00%	8,774	19
Meters (346)	0	0.00%		20
Hydrants (348)	0	29.00%	148	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>23,304</b>		<b>8,922</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321		0			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					32,078	19
346					0	20
348					148	21
349					0	22
	0	0	0	0	32,226	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>23,304</b>		<b>8,922</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>23,304</b>		<b>8,922</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	32,226	
					0	34
	0	0	0	0	32,226	

## 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			204,383	<b>204,383</b>	1
February			182,273	<b>182,273</b>	2
March			190,082	<b>190,082</b>	3
April			182,360	<b>182,360</b>	4
May			188,584	<b>188,584</b>	5
June			200,911	<b>200,911</b>	6
July			215,258	<b>215,258</b>	7
August			177,010	<b>177,010</b>	8
September			185,010	<b>185,010</b>	9
October			172,697	<b>172,697</b>	10
November			166,218	<b>166,218</b>	11
December			181,254	<b>181,254</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>2,246,040</b>	<b>2,246,040</b>	

## WATER LOSS AND OTHER STATISTICS

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

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	2,246,040	1
Less: Gallons (000's) used in the treatment process:	2,250	2
Subtotal: Gallons (000's) entering distribution system:	<b>2,243,790</b>	3
Less: Gallons (000's) sold:	1,752,918	4
Gallons (000's) entering distribution system but not sold:	<b>490,872</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	26,180	7
Gallons (000's) used for fire protection:	5,600	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	1,000	10
Subtotal Estimated Usage:	<b>32,780</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	31,450	13
Gallons (000's) lost due to service leaks or breaks:	12,295	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,250	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>413,097</b>	17
Subtotal of Estimated Losses:	<b>458,092</b>	18
Percentage of water entering distribution system sold:	<b>78%</b>	19
Percentage of unaccounted for water:	<b>18%</b>	20
If more than 15%, indicate causes:		21
The cause is due to main and service leaks that don't surface until they are substantial.		22
		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
Management purchased a leak correlator this year and is actively using the equipment to detect water main leaks that don't surface.		26
		27

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	8,615	28
Date of maximum: 07/06/2009		29
Cause of maximum: Weather, long holiday return		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	4,218	33
Date of minimum: 10/04/2009		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	3,074,815	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:	34	40
Number of service breaks repaired this year:	36	41
Population served (estimate the number of individuals served):		42
Inside municipality?	35,467	43
Outside municipality?	4,397	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 10
Year Installed	2001	1999	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	300	250	13
Footnotes				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 24
Year Installed	1993	2006	2007	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	150	250	300	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	#9	BOOSTER #1 - CLEORA ST	BOOSTER #1 - COLLEY RD	1
Location	BELOIT	BELOIT	BELOIT	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	AURORA	GOULDS	5
Year Installed	1995	1989	2003	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,600	500	850	8
Pump Motor or Standby Engine Mfr	U.S.	CENTURY	U.S. MOTORS	9 10
Year Installed	2005	1989	2003	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 #1 - SHIRLAND AVE.	BOOSTER #2 - CLEORA ST	BOOSTER #2 - COLLEY RD	15
Location	BELOIT	BELOIT	BELOIT	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	AURORA	GOULDS	19
Year Installed	1992	1989	2003	20
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	21
Actual Capacity (gpm)	900	500	2,000	22
Pump Motor or Standby Engine Mfr	U.S. ELEC.	CENT. GOULD	U.S. MOTORS	23 24
Year Installed	1992	1989	2003	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	60	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	BOOSTER #2 - SHIRLAND AVE			1
Location	BELOIT			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	AURORA			5
Year Installed	1992			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	U.S. ELEC.			10
Year Installed	1992			11
Type	ELECTRIC			12
Horsepower	60			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
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	#10	#11	#12	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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.)	3.5999	4.0300	4.0300	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	#4	#5	#8	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	S	3 4
Year constructed		1950	1975	5 6
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)		197	194	9 10
Total capacity in gallons (actual)		1,000,000	500,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5899	2.3800	5.4699	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	#9		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
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
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.2999		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	733				733	1
M	D	3.000	998				998	2
M	D	4.000	14,994				14,994	3
M	D	6.000	570,500		1,925		568,575	4
P	D	6.000	33,033	1,939			34,972	5
M	D	8.000	26,965				26,965	6
P	D	8.000	57,385	18			57,403	7
M	D	10.000	202,028		776		201,252	8
P	D	10.000	28,096	3,430			31,526	9
M	D	12.000	47,124				47,124	10
P	D	12.000	18,387	440			18,827	11
M	D	14.000	0				0	12
M	D	16.000	16,556				16,556	13
P	D	16.000	18,807	9,051			27,858	14
<b>Total Within Municipality</b>			<b>1,035,606</b>	<b>14,878</b>	<b>2,701</b>	<b>0</b>	<b>1,047,783</b>	
<b>Total Utility</b>			<b>1,035,606</b>	<b>14,878</b>	<b>2,701</b>	<b>0</b>	<b>1,047,783</b>	

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## WATER MAINS

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

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

Additions were financed by the utility and TIF

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	2,538	44			2,582	35	1
M	1.000	12,822	14	61		12,775	2,442	2
M	2.000	211	2			213	1	3
P	2.000	177		2		175	2	4
M	3.000	9				9		5
M	4.000	14				14		6
P	6.000	20				20		7
M	6.000	90		2		88	2	8
M	8.000	18				18		9
P	8.000	19				19		10
M	10.000	26				26		11
P	10.000	10				10		12
M	12.000	2				2		13
<b>Total Utility</b>		<b>15,956</b>	<b>60</b>	<b>65</b>	<b>0</b>	<b>15,951</b>	<b>2,482</b>	

## METERS

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	14,644		2	26	14,668	323	1
0.750	329			2	331	9	2
1.000	177			(2)	175	10	3
1.500	114		1	3	116	10	4
2.000	186		1	(1)	184	52	5
3.000	28			(1)	27	27	6
4.000	22			(1)	21	20	7
6.000	7			1	8	7	8
<b>Total:</b>	<b>15,507</b>	<b>0</b>	<b>4</b>	<b>27</b>	<b>15,530</b>	<b>458</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	13,544	1,048	0	6	0	70	14,668	1
0.750	247	71	2	1	0	10	331	2
1.000	41	122	2	4	0	6	175	3
1.500	5	105		2	0	4	116	4
2.000	13	135	2	26	0	8	184	5
3.000	0	19	3	4	0	1	27	6
4.000	0	15	1	4	0	1	21	7
6.000	0	3	4	1	0		8	8
<b>Total:</b>	<b>13,850</b>	<b>1,518</b>	<b>14</b>	<b>48</b>	<b>0</b>	<b>100</b>	<b>15,530</b>	

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## METERS

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### Meters (Page W-21)

**Explain all reported adjustments.**

Adjustments were required to update records based on current year inventory.

**If Meters Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Account 346) are zero, please explain.**

Additions on W-8 were for meter supplies not meters.

**If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.**

Meter reported as retired were removed from financial records in a prior year.

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

All meters were replaced in the last 4 years

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

Large residential meters related 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.**

All meters were replaced in the last 4 years

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	172	12	3		181	1
Within Municipality	1,264	36	32		1,268	2
<b>Total Fire Hydrants</b>	<b>1,436</b>	<b>48</b>	<b>35</b>	<b>0</b>	<b>1,449</b>	
<b>Flushing Hydrants</b>						
	75	5	1		79	3
<b>Total Flushing Hydrants</b>	<b>75</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>79</b>	

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

Number of hydrants operated during year:	813
Number of distribution system valves end of year:	2,561
Number of distribution valves operated during year:	1,186