



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: BELOIT WATER UTILITYPrincipal Office: 100 STATE STREET  
BELOIT, WI 53511For the Year Ended: DECEMBER 31, 2006**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.*

### SIGNATURE PAGE

I 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)      03/27/2007  
(Date)

DIRECTOR OF PUBLIC WORKS  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** BELOIT WATER UTILITY

**Utility Address:** 100 STATE STREET  
BELOIT, WI 53511

**When was utility organized?** 11/17/2003

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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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

**E-mail Address:**

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

**Name:** RON SCHROEDER

**Title:** SENIOR ACCOUNTANT

**Office Address:** VIRCHOW KRAUSE & CO.

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

**Telephone:** (608) 240 - 2673

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

**E-mail Address:** rschroeder@virchowkrause.com

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

**Name:** TERRY MONAHAN

**Title:** CITY COUNCIL PRESIDENT

**Office Address:**

100 STATE STREET  
BELOIT, WI 53511

**Telephone:** (608) 364 - 6686

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

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** VIRCHOW KRAUSE & CO.  
TEN TERRACE CT.  
P.O. BOX 7398  
MADISON, WI 53707-7398

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

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

**E-mail Address:**

**Date of most recent audit report:** 12/31/2006

**Period covered by most recent audit:** 2006

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

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**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

**E-mail Address:**

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

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

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

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

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,660,075	4,500,623	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,771,630	1,682,196	2
Depreciation Expense (403)	786,849	678,493	3
Amortization Expense (404-407)	284,266	260,142	4
Taxes (408)	386,922	316,116	5
<b>Total Operating Expenses</b>	<b>3,229,667</b>	<b>2,936,947</b>	
<b>Net Operating Income</b>	<b>1,430,408</b>	<b>1,563,676</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,430,408</b>	<b>1,563,676</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)	130,958	101,737	10
Miscellaneous Nonoperating Income (421)	37,589	182,118	11
<b>Total Other Income</b>	<b>168,547</b>	<b>283,855</b>	
<b>Total Income</b>	<b>1,598,955</b>	<b>1,847,531</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	5,826	2,641	13
<b>Total Miscellaneous Income Deductions</b>	<b>5,826</b>	<b>2,641</b>	
<b>Income Before Interest Charges</b>	<b>1,593,129</b>	<b>1,844,890</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,143,671	1,162,605	14
Amortization of Debt Discount and Expense (428)	20,270	21,048	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	35,775	23,851	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>1,199,716</b>	<b>1,207,504</b>	
<b>Net Income</b>	<b>393,413</b>	<b>637,386</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,823,183	1,949,780	20
Balance Transferred from Income (433)	393,413	637,386	21
Miscellaneous Credits to Surplus (434)	7,000	236,017	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,223,596</b>	<b>2,823,183</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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	4,660,075		4,660,075	1
<b>Total (Acct. 400):</b>	<b>4,660,075</b>	<b>0</b>	<b>4,660,075</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,771,630		1,771,630	2
<b>Total (Acct. 401-402):</b>	<b>1,771,630</b>	<b>0</b>	<b>1,771,630</b>	
<b>Depreciation Expense (403):</b>				
Derived	786,849		786,849	3
<b>Total (Acct. 403):</b>	<b>786,849</b>	<b>0</b>	<b>786,849</b>	
<b>Amortization Expense (404-407):</b>				
Derived	284,266		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	386,922		386,922	5
<b>Total (Acct. 408):</b>	<b>386,922</b>	<b>0</b>	<b>386,922</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,430,408</b>	<b>0</b>	<b>1,430,408</b>	

**OTHER INCOME**

<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	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		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	130,958	0	130,958 11
<b>Total (Acct. 419):</b>	<b>130,958</b>	<b>0</b>	<b>130,958</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
CAPITAL CONTRIBUTION	37,589	0	37,589 13
<b>Total (Acct. 421):</b>	<b>37,589</b>	<b>0</b>	<b>37,589</b>
<b>TOTAL OTHER INCOME:</b>	<b>168,547</b>	<b>0</b>	<b>168,547</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	0		0 14
NONE	0	0	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	0 16
DEPRECIATION ON CIAC	5,826	0	5,826 17
<b>Total (Acct. 426):</b>	<b>5,826</b>	<b>0</b>	<b>5,826</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>5,826</b>	<b>0</b>	<b>5,826</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	1,143,671		1,143,671 18
<b>Total (Acct. 427):</b>	<b>1,143,671</b>	<b>0</b>	<b>1,143,671</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
WATER AMORTIZATION EXPENSE	20,270		20,270 19
<b>Total (Acct. 428):</b>	<b>20,270</b>	<b>0</b>	<b>20,270</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		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	35,775		35,775 21
<b>Total (Acct. 430):</b>	<b>35,775</b>	<b>0</b>	<b>35,775</b>

### INCOME STATEMENT ACCOUNT DETAILS

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>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	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		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>1,199,716</b>	<b>0</b>	<b>1,199,716</b>
<b>NET INCOME:</b>	<b>393,413</b>	<b>0</b>	<b>393,413</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,823,183	0	2,823,183 24
<b>Total (Acct. 216):</b>	<b>2,823,183</b>	<b>0</b>	<b>2,823,183</b>
<b>Balance Transferred from Income (433):</b>			
Derived	393,413	0	393,413 25
<b>Total (Acct. 433):</b>	<b>393,413</b>	<b>0</b>	<b>393,413</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
TO ADJUST PRIOR YEAR TO 2006 AUDITED FINANCIALS	7,000	0	7,000 26
<b>Total (Acct. 434):</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,223,596</b>	<b>0</b>	<b>3,223,596</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	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,660,075	0	0	0	4,660,075	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>4,660,075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,660,075</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	510,545		510,545	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>510,545</b>	<b>0</b>	<b>510,545</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 (101-107)	29,960,848	28,919,517	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,072,038	6,318,924	2
<b>Net Utility Plant</b>	<b>22,888,810</b>	<b>22,600,593</b>	
Utility Plant Acquisition Adjustments (117-118)	5,192,399	5,428,417	3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>28,081,209</b>	<b>28,029,010</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
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,071,610	1,053,976	10
Special Deposits (132-134)	2,166,718	2,166,574	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,023,296	619,370	15
Other Accounts Receivable (143)	83,716	160,403	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	40,450	32,845	18
Materials and Supplies (151-163)	51,159	57,183	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>4,436,949</b>	<b>4,090,351</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	289,865	310,135	24
Other Deferred Debits (182-186)	410,104	458,352	25
<b>Total Deferred Debits</b>	<b>699,969</b>	<b>768,487</b>	
<b>Total Assets and Other Debits</b>	<b>33,218,127</b>	<b>32,887,848</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,639,274	3,049,501	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	3,223,596	2,823,183	<b>28</b>
<b>Total Proprietary Capital</b>	<b>6,862,870</b>	<b>5,872,684</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	23,470,000	24,065,000	<b>29</b>
Advances from Municipality (223)	991,546	902,239	<b>30</b>
Other Long-Term Debt (224)	1,508,050	1,657,667	<b>31</b>
<b>Total Long-Term Debt</b>	<b>25,969,596</b>	<b>26,624,906</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	175,377	180,741	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	0	0	<b>35</b>
Taxes Accrued (236)	0	0	<b>36</b>
Interest Accrued (237)	181,674	183,658	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	26,032	25,859	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>383,083</b>	<b>390,258</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	2,578	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>2,578</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>33,218,127</b>	<b>32,887,848</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	28,919,517	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)	29,741,141	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	219,707	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
<b>Total Utility Plant</b>	<b>29,960,848</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)	7,063,571	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	8,467	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>7,072,038</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>22,888,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS 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>	6,316,283				<b>6,316,283</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	786,849				<b>786,849</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	18,429				<b>18,429</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>805,278</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>805,278</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	39,931				<b>39,931</b>	<b>18</b>
Cost of removal	18,059				<b>18,059</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>57,990</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,990</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>7,063,571</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,063,571</b>	<b>26</b>

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

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>	2,641				2,641	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	0				0	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Decreciation on CIAC	5,826				5,826	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>5,826</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,826</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
<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 (111.1)</b>	<b>8,467</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,467</b>	<b>26</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	1
<b>Other (specify):</b>					
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	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<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**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<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>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	51,159	57,183	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>51,159</b>	<b>57,183</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	20,270	428	289,865	1
<b>Total</b>			<u><u>289,865</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	3,049,501	1
<b>Changes during year (explain):</b>		
FROM CITY/ TIF FOR APEX, COLLEY/KETTLE AND FREEMAN PARKWAY	589,773	2
<b>Balance end of year</b>	<b><u>3,639,274</u></b>	

**BONDS (ACCTS. 221 AND 222)**

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%	23,470,000	1
<b>Total Bonds (Account 221):</b>				<b>23,470,000</b>	
Total Reacquired Bonds (Account 222)				0	2

**Net amount of bonds outstanding December 31: 23,470,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
G.O. DEBT	05/01/2006	12/31/2026	4.00%	89,307	1
G.O. DEBT	05/10/2005	12/31/2025	3.25%	902,239	2
<b>Total for Account 223</b>				<b>991,546</b>	
<b>Other Long-Term Debt (224)</b>					
ADVANCE FROM SEWER UTILITY	12/31/2004	12/31/2014	5.00%	1,508,050	3
<b>Total for Account 224</b>				<b>1,508,050</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	386,922	2
Charged electric department expense		3
Charged sewer department expense	39,805	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>426,727</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	400,846	6
Social Security taxes	22,388	7
PSC Remainder Assessment	3,493	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>426,727</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 231.

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	177,695	1,064,186	1,066,170	175,711	1
<b>Subtotal</b>	<b>177,695</b>	<b>1,064,186</b>	<b>1,066,170</b>	<b>175,711</b>	
<b>Advances from Municipality (223)</b>					
2005 G.O. BONDS	5,963	35,775	35,775	5,963	2
2006 G.O. BONDS		0	0	0	3
<b>Subtotal</b>	<b>5,963</b>	<b>35,775</b>	<b>35,775</b>	<b>5,963</b>	
<b>Other Long-Term Debt (224)</b>					
ADVANCE FROM SEWER	0	79,485	79,485	0	4
<b>Subtotal</b>	<b>0</b>	<b>79,485</b>	<b>79,485</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>183,658</b>	<b>1,179,446</b>	<b>1,181,430</b>	<b>181,674</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
RESERVE ACCOUNT	1,889,856	7
REDEMPTION ACCOUNT	276,862	8
<b>Total (Acct. 134):</b>	<b>2,166,718</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,023,296	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>1,023,296</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
SALES FOR RESALE	48,529	16

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

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.
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Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
WORK FOR OTHERS AND EXTENSIONS	35,187	17
<b>Total (Acct. 143):</b>	<b>83,716</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS ON TAX ROLL	40,450	18
<b>Total (Acct. 145):</b>	<b>40,450</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
UNAMORTIZED LOSS ON RETIREMENT	410,104	20
<b>Total (Acct. 182):</b>	<b>410,104</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		25
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	0	26
WATER DEFERRED REVENUE-LEVY	2,578	27
<b>Total (Acct. 253):</b>	<b>2,578</b>	

**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)	29,239,270	0	0	0	29,239,270	1
Materials and Supplies	54,171	0	0	0	54,171	2
<b>Other (specify):</b>						
UTILITY AQUITION ADJUSTMENT	5,546,417				5,546,417	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	6,689,927	0	0	0	6,689,927	4
Customer Advances for Construction					0	5
Regulatory Liability	0	0	0	0	0	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>28,149,931</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,149,931</b>	
Net Operating Income	1,430,408	0	0	0	1,430,408	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.08%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.08%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**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	4
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**FINANCIAL SECTION FOOTNOTES**

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**Balance Sheet End-of-Year Account Balances (Page F-19)**

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

Acct 182 - The utility received approval from the PSC on March 30, 2006 to amortize loss on meters over a 10 year period, beginning with a half year in 2005.

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.

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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, 2006 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.

Madison, Wisconsin  
March 27, 2007

**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)	4,515,677	4,355,875	1
<b>Total Sales of Water</b>	<b>4,515,677</b>	<b>4,355,875</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	0	0	2
Miscellaneous Service Revenues (471)	25,730	27,293	3
Rents from Water Property (472)	100,433	84,000	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	18,235	33,455	6
<b>Total Other Operating Revenues</b>	<b>144,398</b>	<b>144,748</b>	
<b>Total Operating Revenues</b>	<b>4,660,075</b>	<b>4,500,623</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	110,609	109,447	7
Pumping Expenses (620-633)	426,890	355,508	8
Water Treatment Expenses (640-652)	47,826	67,494	9
Transmission and Distribution Expenses (660-678)	532,257	426,790	10
Customer Accounts Expenses (901-905)	74,911	122,144	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	579,137	600,813	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,771,630</b>	<b>1,682,196</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	786,849	678,493	14
Amortization Expense (404-407)	284,266	260,142	15
Taxes (408)	386,922	316,116	16
<b>Total Other Operating Expenses</b>	<b>1,458,037</b>	<b>1,254,751</b>	
<b>Total Operating Expenses</b>	<b>3,229,667</b>	<b>2,936,947</b>	
<b>NET OPERATING INCOME</b>	<b>1,430,408</b>	<b>1,563,676</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
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				1
Commercial				2
Industrial				3
<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	13,889	750,793	2,337,077	4
Commercial	1,461	391,286	668,351	5
Industrial	10	487,185	340,230	6
<b>Total Metered Sales to General Customers (461)</b>	<b>15,360</b>	<b>1,629,264</b>	<b>3,345,658</b>	
Private Fire Protection Service (462)	1		26,671	7
Public Fire Protection Service (463)	1		752,922	8
Other Sales to Public Authorities (464)	63	67,123	69,406	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	234,274	321,020	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>15,426</b>	 <b>1,930,661</b>	 <b>4,515,677</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	234,274	321,020	1
<b>Total</b>		<b>234,274</b>	<b>321,020</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 (usually per rate schedule F-1 or Fd-1)	752,922	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>752,922</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (471):</b>		
WORK FOR CUSTOMERS	25,730	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>25,730</b>	
<b>Rents from Water Property (472):</b>		
CELLULAR RENTAL OF TOWER SPACE	100,433	8
<b>Total Rents from Water Property (472)</b>	<b>100,433</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	18,235	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>18,235</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>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	71,482	77,524	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	45	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	13,634	12,361	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	25,493	19,517	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
<b>Total Source of Supply Expenses</b>	<b>110,609</b>	<b>109,447</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0	1,044	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	304,411	289,459	17
Pumping Labor and Expenses (624)	15,992	10,801	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	0	36	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	0	0	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	106,487	54,168	25
<b>Total Pumping Expenses</b>	<b>426,890</b>	<b>355,508</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0	1,560	26
Chemicals (641)	32,909	31,373	27

## 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>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	14,917	33,517	<b>28</b>
Miscellaneous Expenses (643)	0	0	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	1,044	<b>31</b>
Maintenance of Structures and Improvements (651)	0	0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	0	0	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>47,826</b>	<b>67,494</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	0	1,500	<b>34</b>
Storage Facilities Expenses (661)	0	0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	0	0	<b>36</b>
Meter Expenses (663)	29,976	3,340	<b>37</b>
Customer Installations Expenses (664)	0	0	<b>38</b>
Miscellaneous Expenses (665)	65,324	66,279	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	0	0	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	3,672	40	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	221,146	207,543	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	100,236	70,368	<b>46</b>
Maintenance of Meters (676)	80,113	71,477	<b>47</b>
Maintenance of Hydrants (677)	31,790	6,243	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>532,257</b>	<b>426,790</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	<b>50</b>
Meter Reading Labor (902)	0	49,195	<b>51</b>
Customer Records and Collection Expenses (903)	74,911	72,949	<b>52</b>
Uncollectible Accounts (904)	0	0	<b>53</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>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
<b>Total Customer Accounts Expenses</b>	<b>74,911</b>	<b>122,144</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	313,705	280,793	56
Office Supplies and Expenses (921)	5,468	11,653	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	31,674	56,196	59
Property Insurance (924)	4,638	9,601	60
Injuries and Damages (925)	22,680	32,184	61
Employee Pensions and Benefits (926)	199,484	208,232	62
Regulatory Commission Expenses (928)	0	2,154	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	1,488	0	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	0	0	67
<b>Total Administrative and General Expenses</b>	<b>579,137</b>	<b>600,813</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,771,630</b>	<b>1,682,196</b>	

### 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		400,846	300,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		39,805	15,531	2
<b>Net property tax equivalent</b>		<b>361,041</b>	<b>284,469</b>	
Social Security		22,388	22,865	3
PSC Remainder Assessment		3,493	8,782	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>386,922</b>	<b>316,116</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		0.173177				3
County tax rate	mills		5.399041				4
Local tax rate	mills		7.577983				5
School tax rate	mills		10.219925				6
Voc. school tax rate	mills		1.646929				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>25.017055</b>				<b>10</b>
Less: state credit	mills		1.446788				11
<b>Net tax rate</b>	mills		<b>23.570267</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.577983</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.866854</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>19.444837</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.017055</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.777263</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.570267</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.320302</b>				<b>21</b>
Utility Plant, Jan. 1	\$	28,919,517	28,919,517				22
Materials & Supplies	\$	57,183	57,183				23
<b>Subtotal</b>	\$	<b>28,976,700</b>	<b>28,976,700</b>				<b>24</b>
Less: Plant Outside Limits	\$	7,343,465	7,343,465				25
<b>Taxable Assets</b>	\$	<b>21,633,235</b>	<b>21,633,235</b>				<b>26</b>
Assessment Ratio	dec.		1.011400				27
<b>Assessed Value</b>	\$	<b>21,879,854</b>	<b>21,879,854</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.320302</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>400,846</b>	<b>400,846</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	300,000					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>400,846</b>					<b>34</b>

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	314,028		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>314,028</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	133,668	51,346	12
Structures and Improvements (321)	1,204,260		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	542,429		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,880,357</b>	<b>51,346</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	82,836		22
Water Treatment Equipment (332)	102,335		23
<b>Total Water Treatment Plant</b>	<b>185,171</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			314,028	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>314,028</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			185,014	12
Structures and Improvements (321)			1,204,260	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			542,429	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,931,703</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			82,836	22
Water Treatment Equipment (332)			102,335	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>185,171</b>	

**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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	433,604		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,056,574		26
Transmission and Distribution Mains (343)	10,591,016	607,068	27
Fire Mains (344)	0		28
Services (345)	5,299,269	223,672	29
Meters (346)	4,296,445	16,623	30
Hydrants (348)	2,906,168	144,964	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>25,583,076</b>	<b>992,327</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	31,367		35
Computer Equipment (391.1)	70,047		36
Transportation Equipment (392)	124,081		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	53,944		39
Laboratory Equipment (395)	5,287		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	490,041		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>774,767</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>28,737,399</b>	<b>1,043,673</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>28,737,399</b>	<b>1,043,673</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			433,604 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			2,056,574 26
Transmission and Distribution Mains (343)	7,270		11,190,814 27
Fire Mains (344)			0 28
Services (345)	23,209		5,499,732 29
Meters (346)	20		4,313,048 30
Hydrants (348)	9,432		3,041,700 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>39,931</b>	<b>0</b>	<b>26,535,472</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			31,367 35
Computer Equipment (391.1)			70,047 36
Transportation Equipment (392)			124,081 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			53,944 39
Laboratory Equipment (395)			5,287 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			490,041 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>774,767</b>
<b>Total utility plant in service directly assignable</b>	<b>39,931</b>	<b>0</b>	<b>29,741,141</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>39,931</b>	<b>0</b>	<b>29,741,141</b>

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	0		27
Fire Mains (344)	0		28
Services (345)	182,118	37,589	29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>182,118</b>	<b>37,589</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>182,118</b>	<b>37,589</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>182,118</b>	<b>37,589</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			0 27
Fire Mains (344)			0 28
Services (345)			219,707 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>219,707</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>219,707</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>219,707</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			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	182,642	2.90%	9,107	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>182,642</b>		<b>9,107</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	361,665	3.20%	38,536	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	186,243	4.40%	23,867	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>547,908</b>		<b>62,403</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	40,488	3.20%	2,651	16
Water Treatment Equipment (332)	(7,257)	3.30%	6,140	17
<b>Total Water Treatment Plant</b>	<b>33,231</b>		<b>8,791</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	479,148	1.90%	39,075	19
Transmission and Distribution Mains (343)	2,099,068	1.30%	141,582	20
Fire Mains (344)	0			21
Services (345)	2,142,997	2.90%	156,586	22
Meters (346)	195,833	5.50%	236,762	23
Hydrants (348)	424,780	2.20%	65,427	24

**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					191,749	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	191,749	
321					400,201	8
322					0	9
323					0	10
324					0	11
325					210,110	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	610,311	
331					43,139	16
332					(1,117)	17
	0	0	0	0	42,022	
341					0	18
342					518,223	19
343	7,270	3,626			2,229,754	20
344					0	21
345	23,209	9,830			2,266,544	22
346	20				432,575	23
348	9,432	4,603			476,172	24

**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>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>5,341,826</b>		<b>639,432</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	3,752	5.80%	1,819	27
Computer Equipment (391.1)	38,575	26.70%	18,703	28
Transportation Equipment (392)	29,442	13.30%	16,503	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	27,410	5.80%	3,129	31
Laboratory Equipment (395)	(1,864)	5.80%	307	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	113,361	15.00%	45,084	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>210,676</b>		<b>85,545</b>	
<b>Total accum. prov. directly assignable</b>	<b>6,316,283</b>		<b>805,278</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>6,316,283</b>		<b>805,278</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)
349					0 25
	<u>39,931</u>	<u>18,059</u>	<u>0</u>	<u>0</u>	<u>5,923,268</u>
390					0 26
391					5,571 27
391.1					57,278 28
392					45,945 29
393					0 30
394					30,539 31
395					(1,557) 32
396					0 33
397					158,445 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>296,221</u>
	<u>39,931</u>	<u>18,059</u>	<u>0</u>	<u>0</u>	<u>7,063,571</u>
					0 38
	<u>39,931</u>	<u>18,059</u>	<u>0</u>	<u>0</u>	<u>7,063,571</u>

## 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		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	0		20
Fire Mains (344)	0		21
Services (345)	2,641	5.50%	5,826
Meters (346)	0		23
Hydrants (348)	0		24

**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
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343					0 20
344					0 21
345					8,467 22
346					0 23
348					0 24

**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>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>2,641</b>		<b>5,826</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>2,641</b>		<b>5,826</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>2,641</b>		<b>5,826</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)
349					0 25
	0	0	0	0	8,467
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	8,467
					0 38
	0	0	0	0	8,467

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			186,316	<b>186,316</b>	1
February			170,481	<b>170,481</b>	2
March			185,687	<b>185,687</b>	3
April			182,158	<b>182,158</b>	4
May			197,763	<b>197,763</b>	5
June			210,677	<b>210,677</b>	6
July			240,649	<b>240,649</b>	7
August			244,599	<b>244,599</b>	8
September			193,146	<b>193,146</b>	9
October			187,355	<b>187,355</b>	10
November			175,499	<b>175,499</b>	11
December			181,831	<b>181,831</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>2,356,161</b>	<b>2,356,161</b>	
Less: Water sold				1,930,661	13
Volume pumped but not sold				<b>425,500</b>	14
Volume sold as a percent of volume pumped				<b>82%</b>	15
Volume used for water production, water quality and system maintenance				21,320	16
Volume related to equipment/system malfunction				13,983	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>35,303</b>	19
Volume pumped but unaccounted for				<b>390,197</b>	20
Percent of water lost				<b>17%</b>	21
If more than 15%, indicate causes:					22
The utility is investigating and working to repair/replace old mains.					
If more than 15%, state what action has been taken to reduce water loss:					23
The utility is investigating and working to repair/replace old mains.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				9,933	24
Date of maximum: 7/13/2006					25
Cause of maximum:					26
Dry Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,511	27
Date of minimum: 12/25/2006					28
Total KWH used for pumping for the year				3,297,018	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1111 ELAINE DR	WELL #11	148	26	4,032,000	Yes	<b>1</b>
1620 S LODGE DR	WELL #12	111	26	4,104,000	Yes	<b>2</b>
1005 PLEASANT ST	WELL #4	967	17	720,000	No	<b>3</b>
1014 LIBERTY AVE	WELL #5	900	16	2,376,000	Yes	<b>4</b>
852 PLEASANT ST	WELL #8	140	24	5,184,000	Yes	<b>5</b>
1978 SHOPIERE RD	WELL #9	1,040	22	2,304,000	Yes	<b>6</b>
138 MILL ST	WELL 10/MILL ST	113	26	3,384,000	Yes	<b>7</b>

## 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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#8	14
Location	BELOIT	BELOIT	BELOIT	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	GOULDS	F.M.	18
Year Installed	1993	1999	1980	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	1,650	3,600	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S.	U.S.	22 23
Year Installed	1993	2006	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	250	400	26

### 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 OSTER #1 - SHIRLAND AVE.			1
Location	BELOIT	BELOIT	BELOIT	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	AURORA	AURORA	5
Year Installed	1995	1989	1992	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,600	500	900	8
Pump Motor or Standby Engine Mfr	U.S.	CENTURY	U.S. ELEC.	10
Year Installed	2005	1989	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	30	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #2 - CLEORA ST OSTER #2 - SHIRLAND AVE			14
Location	BELOIT	BELOIT		15
Purpose	B	B		16
Destination	D	D		17
Pump Manufacturer	AURORA	AURORA		18
Year Installed	1989	1992		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	500	1,000		21
Pump Motor or Standby Engine Mfr	CENT. GOULD	U.S. ELEC.		23
Year Installed	1989	1992		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	30	60		26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#10	#11	#12	1
<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.)	3.6000	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

## 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
Year constructed		1950	1975	4
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)		197	194	6
Total capacity in gallons (actual)		1,000,000	500,000	7
<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.)	2.5900	2.3800	5.4700	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## 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.)	2.3000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

### 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.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	987	0	0	0	987	1
M	D	3.000	1,054	0	0	0	1,054	2
M	D	4.000	15,287	0	0	0	15,287	3
M	D	6.000	551,170	0	0	0	551,170	4
P	D	6.000	19,394	360	0	0	19,754	5
M	D	8.000	30,526	0	0	0	30,526	6
P	D	8.000	15,044	7,447	650	0	21,841	7
M	D	10.000	198,935	465	0	0	199,400	8
P	D	10.000	11,839	9,100	0	0	20,939	9
M	D	12.000	48,070	0	0	0	48,070	10
P	D	12.000	6,492	0	0	0	6,492	11
M	D	14.000	194	0	0	0	194	12
M	D	16.000	16,924	0	0	0	16,924	13
P	D	16.000	697	3,435	0	0	4,132	14
<b>Total Within Municipality</b>			<b>916,613</b>	<b>20,807</b>	<b>650</b>	<b>0</b>	<b>936,770</b>	
<b>Total Utility</b>			<b>916,613</b>	<b>20,807</b>	<b>650</b>	<b>0</b>	<b>936,770</b>	

### 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	2,210	280	2	0	2,488	32	1
M	1.000	12,643	0	75	0	12,568	381	2
P	2.000	85	9	0	0	94	0	3
M	2.000	133	0	0	0	133	6	4
M	3.000	6	0	0	0	6	0	5
M	4.000	6	0	0	0	6	0	6
P	6.000	18	8	0	0	26	0	7
M	6.000	12	0	0	0	12	2	8
M	8.000	12	0	0	0	12	0	9
P	8.000	15	0	0	0	15	0	10
M	10.000	27	0	0	0	27	0	11
P	10.000	9	0	0	0	9	0	12
M	12.000	2	0	0	0	2	0	13
<b>Total Utility</b>		<b>15,178</b>	<b>297</b>	<b>77</b>	<b>0</b>	<b>15,398</b>	<b>421</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.

#### 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	14,500	287	0	0	14,787	0	1
0.750	303	16	0	0	319	0	2
1.000	162	5	0	0	167	0	3
1.500	88	31	0	0	119	0	4
2.000	184	0	2	0	182	0	5
3.000	28	0	0	0	28	25	6
4.000	20	1	0	0	21	20	7
6.000	6	0	0	0	6	6	8
<b>Total:</b>	<b>15,291</b>	<b>340</b>	<b>2</b>	<b>0</b>	<b>15,629</b>	<b>51</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	13,452	983	0	4	0	348	14,787	1
0.750	244	63	1	1	0	10	319	2
1.000	41	115	1	2	0	8	167	3
1.500	5	98	1	6	0	9	119	4
2.000	23	124	1	24	0	10	182	5
3.000	0	21	2	3	0	2	28	6
4.000	0	15	1	4	0	1	21	7
6.000	0	1	4	1	0	0	6	8
<b>Total:</b>	<b>13,765</b>	<b>1,420</b>	<b>11</b>	<b>45</b>	<b>0</b>	<b>388</b>	<b>15,629</b>	

### 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	198	21			219	1
Within Municipality	1,460	24	2		1,482	2
<b>Total Fire Hydrants</b>	<b>1,658</b>	<b>45</b>	<b>2</b>	<b>0</b>	<b>1,701</b>	
<b>Flushing Hydrants</b>						
	80	1			81	3
<b>Total Flushing Hydrants</b>	<b>80</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>81</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:	796
Number of distribution system valves end of year:	2,283
Number of distribution valves operated during year:	1,228

**WATER OPERATING SECTION FOOTNOTES**

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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.'

Acct 407 - The utility received approval from the PSC on March 30, 2006 to amortize loss on meters over a 10 year period. Amortization for 2006 is \$48,248.

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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 (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.

Acct 633- The utility repaired three of the ten pumps in 2006.

Acct 642- As the utility was purchased in 2003 maintenance trends are still developing.

Acct 663- The utility is performing annual field meter testing and repair work.

Acct 675- Increased contracted services in 2006.

Acct 677- As the utility was purchased in 2003 maintenance trends are still developing.

Acct 902- The utility contracted with Alliant until new meters were running in mid-2005.

Acct 923- Increased software services in 2005 related to start up of utility operations.

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**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)**

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

Account 332 and 395: the negative balances are due to the original acquisition of plant from alliant.

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**Water Mains (Page W-21)**

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

Additions were financed by TIF and utility.

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**Water Services (Page W-22)**

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

Additions were financed by the Utility, customers and TIF.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

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

All meters were replaced in 2004 and 2005 during the meter replacement project. Meters will be tested in the upcoming years to make sure they do not need replacement.

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

Management is in the process of updating the billing system data.

**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.**

Flow tube transducers checked and calibrated annually.

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