



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: DARIEN WATERWORKS AND SEWER SYSTEM

Principal Office: 24 N. WISCONSIN  
P.O. BOX 97  
DARIEN, WI 53114-0097

For the Year Ended: DECEMBER 31, 2001

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.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** DARIEN WATERWORKS AND SEWER SYSTEM

**Utility Address:** 24 N. WISCONSIN  
P.O. BOX 97  
DARIEN, WI 53114-0097

**When was utility organized?** 1/1/1968

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** darienvillage@elknet.net

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MRS CONSTANCE MACHI  
**Title:** VILLAGE CLERK/TREASURER

**Office Address:**

24 N. WISCONSIN STREET  
P.O. BOX 97  
DARIEN, WI 53114-0097

**Telephone:** (262) 724 - 5055

**Fax Number:** (262) 724 - 5282

**E-mail Address:**

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

**Name:** KAREN S. HALL  
**Title:** CPA

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE  
P.O. BOX 508  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**E-mail Address:** pwrrome@elknet.net

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

**Name:** MR. ROBERT WENZEL  
**Title:** CHAIRMAN

**Office Address:**

24 N. WISCONSIN  
P.O. BOX 97  
DARIEN, WI 53114-0097

**Telephone:** (262) 724 - 5055

**Fax Number:** (262) 724 - 5282

**E-mail Address:** darienvillage@elknet.net

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** PATRICK W. ROMENESKO

**Title:** CPA/SHAREHOLDER

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**E-mail Address:** pwrrome@elknet.net

**Date of most recent audit report:** 1/30/2002

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2001

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

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**Name:** MR GREG EPPING

**Title:** SUPERINTENDENT

**Office Address:**

24 N. WISCONSIN STREET

P.O. BOX 97

DARIEN, WI 53114-0097

**Telephone:** (262) 724 - 5055

**Fax Number:** (262) 724 - 5282

**E-mail Address:** darienvillage@elknet.net

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**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

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

MR DUWANE LOGTERMAN

MR CURTIS SCHELLHASE

MR ROBERT WENZEL, CHAIRMAN

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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)	270,823	263,242	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	119,900	117,205	2
Depreciation Expense (403)	46,155	45,434	3
Amortization Expense (404)	0	0	4
Taxes (408)	40,398	39,268	5
<b>Total Operating Expenses</b>	<b>206,453</b>	<b>201,907</b>	
<b>Net Operating Income</b>	<b>64,370</b>	<b>61,335</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>64,370</b>	<b>61,335</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	87,097	117,029	9
Miscellaneous Nonoperating Income (421)	(6,941)	(2,635)	10
<b>Total Other Income</b>	<b>80,156</b>	<b>114,394</b>	
<b>Total Income</b>	<b>144,526</b>	<b>175,729</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>144,526</b>	<b>175,729</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	143,525	139,126	13
Amortization of Debt Discount and Expense (428)	8,885	10,366	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	547	3,599	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>152,957</b>	<b>153,091</b>	
<b>Net Income</b>	<b>(8,431)</b>	<b>22,638</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(119,307)	(166,796)	19
Balance Transferred from Income (433)	(8,431)	22,638	20
Miscellaneous Credits to Surplus (434)	0	24,851	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(127,738)</b>	<b>(119,307)</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON INVESTMENTS	87,097	4
<b>Total (Acct. 419):</b>	<b>87,097</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER INCOME	(6,941)	5
<b>Total (Acct. 421):</b>	<b>(6,941)</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	270,823	0	0	0	270,823	1
Less: interdepartmental sales	0	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	0	0	0	0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>270,823</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270,823</b>	

**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 (100)	1,765,539	1,716,648	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	681,352	636,035	<b>2</b>
<b>Net Utility Plant</b>	<b>1,084,187</b>	<b>1,080,613</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,041,890	962,920	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	178,885	164,222	<b>4</b>
<b>Net Nonutility Property</b>	<b>863,005</b>	<b>798,698</b>	
Investment in Municipality (123)	467,772	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	1,783,443	1,918,360	<b>7</b>
<b>Total Other Property and Investments</b>	<b>3,114,220</b>	<b>2,717,058</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	466,893	452,738	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	19,374	17,575	<b>11</b>
Other Accounts Receivable (143)	27,731	26,825	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	5,352	377,613	<b>14</b>
Materials and Supplies (150)	7,342	6,262	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>526,692</b>	<b>881,013</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	22,212	31,097	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	970,514	1,039,529	<b>20</b>
<b>Total Deferred Debits</b>	<b>992,726</b>	<b>1,070,626</b>	
<b>Total Assets and Other Debits</b>	<b>5,717,825</b>	<b>5,749,310</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,014,553	898,599	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	(127,738)	(119,307)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>886,815</b>	<b>779,292</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,292,677	3,355,444	<b>24</b>
Advances from Municipality (223)	9,628	43,815	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,302,305</b>	<b>3,399,259</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	30,108	26,439	<b>28</b>
Payables to Municipality (233)	143,081	192,101	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	35,907	35,180	<b>31</b>
Interest Accrued (237)	41,877	43,034	<b>32</b>
Other Current and Accrued Liabilities (238)	20,325	16,658	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>271,298</b>	<b>313,412</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,257,407	1,257,347	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,717,825</b>	<b>5,749,310</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>Plant Accounts:</b>					
Utility Plant in Service (100)	1,765,539	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
<b>Total Utility Plant</b>	<b>1,765,539</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 (110)	681,352	0	0	0	9
<b>Total Accumulated Provision</b>	<b>681,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,084,187</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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</b>	636,035				<b>636,035</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	46,155				<b>46,155</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	752				<b>752</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>46,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,907</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,590				<b>1,590</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,590</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,590</b>	<b>19</b>
<b>Balance End of Year</b>	<b>681,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>681,352</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.57%					<b>22</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	962,920	78,970	0	1,041,890	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>962,920</b>	<b>78,970</b>	<b>0</b>	<b>1,041,890</b>	
Less accum. prov. depr. & amort. (122)	164,222	14,663	0	178,885	3
<b>Net Nonutility Property</b>	<b>798,698</b>	<b>64,307</b>	<b>0</b>	<b>863,005</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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation	0	0	0	0	0	0
Other	0	0	0	0	0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	7,342	6,262
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
<b>Total Materials and Supplies</b>	<b>7,342</b>	<b>6,262</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1999 BAN'S	8,885	428	22,212	1
<b>Total</b>			<u><u>22,212</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	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	898,599	1
<b>Changes during year (explain):</b>		
WATER PLANT CONTRIBUTED BY TIF 2	36,984	2
SEWER PLANT CONTRIBUTED BY TIF 2	78,970	3
<b>Balance end of year</b>	<b><u>1,014,553</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 Revenue Bonds	01/25/1995	09/01/2014	3.52%	1,042,677	<b>1</b>
1999 BAN'S	07/23/1999	10/01/2009	5.04%	2,250,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,292,677</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1998 G.O. Bank Note	12/02/1998	12/01/2003	4.25%	9,628	1
<b>Total for Account 223</b>				<b>9,628</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	35,180	1
<b>Accruals:</b>		
Charged water department expense	40,398	2
Charged electric department expense	0	3
Charged sewer department expense	548	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>40,946</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	35,180	6
Social Security taxes	4,618	7
PSC Remainder Assessment	421	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>40,219</b>	
<b>Balance end of year</b>	<b>35,907</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>					
1995 Revenue Bonds	6,385	36,650	37,014	6,021	1
1999 BAN'S	35,821	106,875	106,875	35,821	2
<b>Subtotal</b>	<b>42,206</b>	<b>143,525</b>	<b>143,889</b>	<b>41,842</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	3
1997 G.O. Notes	776	(50)	726	0	4
1998 G.O. Bank Note	52	597	614	35	5
<b>Subtotal</b>	<b>828</b>	<b>547</b>	<b>1,340</b>	<b>35</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0	0	0	0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>43,034</b>	<b>144,072</b>	<b>145,229</b>	<b>41,877</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	482,241	0	0	775,106	0	<b>1,257,347</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	0	0	0	60	0	<b>60</b>	<b>2</b>
For Mains	0	0	0	0	0	<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>482,241</b>	<b>0</b>	<b>0</b>	<b>775,166</b>	<b>0</b>	<b>1,257,407</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	<b>0</b>	<b>6</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>		
LONG TERM RECEIVABLE FROM TIF 2	467,772	1
<b>Total (Acct. 123):</b>	<b>467,772</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
CONSTRUCTION ESCROW	1,664,926	3
LGIP-CONSTRUCTION ACCOUNT	118,517	4
<b>Total (Acct. 125):</b>	<b>1,783,443</b>	
<b>Notes Receivable (141):</b>		
NONE	0	5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	18,140	6
Electric	0	7
Sewer (Regulated)	0	8
<b>Other (specify):</b>		
DUE FROM AMCORE BANK-ADDITIONAL 2001 INTEREST INCOME	1,234	9
<b>Total (Acct. 142):</b>	<b>19,374</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	27,731	10
Merchandising, jobbing and contract work	0	11
<b>Other (specify):</b>		
NONE	0	12
<b>Total (Acct. 143):</b>	<b>27,731</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT WATER UTILITY BILLS PLACED ON 2001 TAX ROLL	2,123	13
DELINQUENT SEWER UTILITY BILLS PLACED ON 2001 TAX ROLL	3,229	14
<b>Total (Acct. 145):</b>	<b>5,352</b>	
<b>Prepayments (165):</b>		
NONE	0	15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	16
<b>Total (Acct. 182):</b>	<b>0</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>Other Deferred Debits (183):</b>		
WALCOMET CONVEYANCE COSTS	970,514	17
<b>Total (Acct. 183):</b>	<b>970,514</b>	
<b>Payables to Municipality (233):</b>		
MONTHLY BILLS PAID BY VILLAGE FOR UTILITY	107,901	18
2000 TAX EQUIVALENT NOT YET PAID OVER TO VILLAGE	35,180	19
<b>Total (Acct. 233):</b>	<b>143,081</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	20
<b>Total (Acct. 253):</b>	<b>0</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 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	1,741,093	0	0	0	1,741,093	1
Materials and Supplies	6,802	0	0	0	6,802	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation	658,693	0	0	0	658,693	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	482,241	0	0	0	482,241	6
<b>Other (specify):</b>						
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>606,961</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>606,961</b>	
Net Operating Income	64,370	0	0	0	64,370	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	10.61%	N/A	N/A	N/A	10.61%	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	956,576	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(123,522)	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>833,054</b>	
<b>Net Income</b>		
Net Income	(8,431)	5
 <b>Percent Return on Proprietary Capital</b>	 <b>-1.01%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

A water main extension was paid for by the Village of Darien TIF 2 fund. It was then contributed to the village.

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

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-05)

Other Current and Accrued Liabilities (238) This balance consists of accrued wages and accrued compensated absences.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Other Deferred Debits (183) Walcomet Conveyance Costs-Sewer The balance in this account represents the construction costs of a main incurred by the village's unregulated sewer utility for which ownership of the main was transferred to Walworth County Metropolitan Sewerage District upon completion. The payment for the construction costs of the main and subsequent transfer of ownership was transacted through an agreement between WalCoMet and the utility. The construction costs are being amortized over a twenty year period beginning in 1996.

Although there is no commission authorization for amortization of these costs, this accounting treatment was adopted based on the verbal advice of the Commission staff inasmuch as the sewer utility was regulated at that time.

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Contacts (Page iv)**

no response - item immaterial. ele

August 15, 2002

Mrs. Constance Machi, Village Clerk-Treasurer  
Darien Water Works and Sewer Systems  
24 North Wisconsin Street  
P.O. Box 97  
Darien, WI 53114-0097

2001 Analytical Review DWCCA-1550-PJL

Dear Mrs. Machi:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions only the following comments.

During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported \$35,180 described as prior year costs. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\no prob  
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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	266,686	1
<b>Total Sales of Water</b>	<b>266,686</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,899	2
Other Water Revenues (474)	2,238	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>4,137</b>	
<b>Total Operating Revenues</b>	<b>270,823</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	74,296	5
General Operating Expenses (680-690)	45,604	6
<b>Total Operation and Maintenance Expenses</b>	<b>119,900</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	46,155	7
Amortization Expense (404)	0	8
Taxes (408)	40,398	9
<b>Total Other Operating Expenses</b>	<b>86,553</b>	
<b>Total Operating Expenses</b>	<b>206,453</b>	
<b>NET OPERATING INCOME</b>	<b>64,370</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	6	22	358	1
Commercial	2	1,556	5,510	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>8</b>	<b>1,578</b>	<b>5,868</b>	
Metered Sales to General Customers (461)				
Residential	492	26,182	146,044	4
Commercial	55	4,452	20,208	5
Industrial	12	1,288	5,045	6
<b>Total Metered Sales to General Customers (461)</b>	<b>559</b>	<b>31,922</b>	<b>171,297</b>	
Private Fire Protection Service (462)	8		7,404	7
Public Fire Protection Service (463)	1		78,785	8
Other Sales to Public Authorities (464)	10	789	3,332	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>586</b>	<b>34,289</b>	<b>266,686</b>	

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

Use a separate line for each delivery point.

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

### 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)	78,785	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>78,785</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,149	5
<b>Other (specify):</b>		
BANKRUPTCY PAYMENTS RECEIVED	150	6
FORFEITED DEPOSITS	600	7
<b>Total Forfeited Discounts (470)</b>	<b>1,899</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,198	8
<b>Other (specify):</b>		
WATER PERMITS	40	9
<b>Total Other Water Revenues (474)</b>	<b>2,238</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	10
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	39,562	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	12,469	3
Chemicals (630)	1,855	4
Supplies and Expenses (640)	6,183	5
Repairs of Water Plant (650)	12,102	6
Transportation Expenses (660)	2,125	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>74,296</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	20,388	8
Office Supplies and Expenses (681)	1,794	9
Outside Services Employed (682)	4,944	10
Insurance Expense (684)	1,982	11
Employees Pensions and Benefits (686)	14,158	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	2,338	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>45,604</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>119,900</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)	Amount (c)	
Property Tax Equivalent		35,907	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		548	2
<b>Net property tax equivalent</b>		<b>35,359</b>	
Social Security		4,618	3
PSC Remainder Assessment		421	4
Other (specify): NONE		0	5
<b>Total tax expense</b>		<b>40,398</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, 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			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.232289				3
County tax rate	mills		5.820691				4
Local tax rate	mills		14.337929				5
School tax rate	mills		9.175959				6
Voc. school tax rate	mills		1.880808				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>31.447676</b>				<b>10</b>
Less: state credit	mills		1.472291				11
<b>Net tax rate</b>	mills		<b>29.975385</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>14.337929</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.056767</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>25.394696</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>31.447676</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.807522</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.975385</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>24.205788</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,716,648</b>	1,716,648				22
Materials & Supplies	\$	<b>6,262</b>	6,262				23
<b>Subtotal</b>	\$	<b>1,722,910</b>	<b>1,722,910</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,722,910</b>	<b>1,722,910</b>				<b>26</b>
Assessment Ratio	dec.		0.860998				27
<b>Assessed Value</b>	\$	<b>1,483,422</b>	<b>1,483,422</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>24.205788</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>35,907</b>	<b>35,907</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	29,081					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>35,907</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	168,046	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>168,046</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	79,880	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	72,935	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>152,815</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	101,333	0	22
Water Treatment Equipment (332)	218,017	0	23
<b>Total Water Treatment Plant</b>	<b>319,350</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	7,605	0	24
Structures and Improvements (341)	0	0	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	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	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	168,046	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>168,046</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	79,880	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	72,935	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>152,815</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	101,333	22
Water Treatment Equipment (332)	0	0	218,017	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>319,350</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	7,605	24
Structures and Improvements (341)	0	0	0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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>			
Distribution Reservoirs and Standpipes (342)	45,915	0	<b>26</b>
Transmission and Distribution Mains (343)	646,998	34,485	<b>27</b>
Fire Mains (344)	0	0	<b>28</b>
Services (345)	168,218	0	<b>29</b>
Meters (346)	52,590	13,497	<b>30</b>
Hydrants (348)	115,167	2,499	<b>31</b>
Other Transmission and Distribution Plant (349)	0	0	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,036,493</b>	<b>50,481</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	<b>33</b>
Structures and Improvements (371)	0	0	<b>34</b>
Office Furniture and Equipment (372)	0	0	<b>35</b>
Computer Equipment (372.1)	0	0	<b>36</b>
Transportation Equipment (373)	0	0	<b>37</b>
Other General Equipment (379)	23,669	0	<b>38</b>
Other Tangible Property (390)	0	0	<b>39</b>
<b>Total General Plant</b>	<b>23,669</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,700,373</b>	<b>50,481</b>	
Common Utility Plant Allocated to Water Department	16,275	0	<b>40</b>
<b>Total utility plant in service</b>	<b>1,716,648</b>	<b>50,481</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	0	0	45,915 26
Transmission and Distribution Mains (343)	0	0	681,483 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	168,218 29
Meters (346)	1,590	0	64,497 30
Hydrants (348)	0	0	117,666 31
Other Transmission and Distribution Plant (349)	0	0	0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,590</b>	<b>0</b>	<b>1,085,384</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	0 35
Computer Equipment (372.1)	0	0	0 36
Transportation Equipment (373)	0	0	0 37
Other General Equipment (379)	0	0	23,669 38
Other Tangible Property (390)	0	0	0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>23,669</b>
<b>Total utility plant in service directly assignable</b>	<b>1,590</b>	<b>0</b>	<b>1,749,264</b>
Common Utility Plant Allocated to Water Department	0	0	16,275 40
<b>Total utility plant in service</b>	<b>1,590</b>	<b>0</b>	<b>1,765,539</b>

## 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	0	0	3,131	<b>3,131</b>	<b>1</b>
February	0	0	2,771	<b>2,771</b>	<b>2</b>
March	0	0	3,151	<b>3,151</b>	<b>3</b>
April	0	0	3,038	<b>3,038</b>	<b>4</b>
May	0	0	3,348	<b>3,348</b>	<b>5</b>
June	0	0	3,407	<b>3,407</b>	<b>6</b>
July	0	0	4,510	<b>4,510</b>	<b>7</b>
August	0	0	3,772	<b>3,772</b>	<b>8</b>
September	0	0	3,216	<b>3,216</b>	<b>9</b>
October	0	0	3,129	<b>3,129</b>	<b>10</b>
November	0	0	3,021	<b>3,021</b>	<b>11</b>
December	0	0	3,089	<b>3,089</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>39,583</b>	<b>39,583</b>	
Less: Water sold				34,289	<b>13</b>
Volume pumped but not sold				<b>5,294</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>87%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				1,950	<b>16</b>
Volume related to equipment/system malfunction				35	<b>17</b>
Non-utility volume NOT included in water sales				600	<b>18</b>
Total volume not sold but accounted for				<b>2,585</b>	<b>19</b>
Volume pumped but unaccounted for				<b>2,709</b>	<b>20</b>
Percent of water lost				<b>7%</b>	<b>21</b>
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					<b>22</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				244	<b>23</b>
Date of maximum: 9/12/2001					<b>24</b>
Cause of maximum:					<b>25</b>
There was a major fire in the village. (Farm City)					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				52	<b>26</b>
Date of minimum: 12/24/2001					<b>27</b>
Total KWH used for pumping for the year				154,020	<b>28</b>
If water is purchased: Vendor Name: NONE					<b>29</b>
Point of Delivery: NONE					<b>30</b>

**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>	
WELL AT NORTH WALWORTH	#1	1,045	8	360,000	Yes	<b>1</b>
WELL AT SOUTH SHARON	#2	118	18	720,000	Yes	<b>2</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	WELL #1	WELL #2	WELL PUMP #1	1
Location	140 N. WALWORTH	224 S. PETERS RD	140 N. WALWORTH	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	FAIRBANKS-MORSE	STA-RITE	5
Year Installed	1969	1985	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	250	500	350	8
Pump Motor or Standby Engine Mfr	AURORA	FAIRBANKS-MORSE	STA-RITE	10
Year Installed	1969	1985	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	40	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL PUMP #2			14
Location	224 S. PETERS RD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1985			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			23
Year Installed	1985			24
Type	ELECTRIC			25
Horsepower	25			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	WATER TOWER/ WELL #1	WELL #2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			<b>3</b>
Year constructed	1969			<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL			<b>5</b>
Elevation difference in feet (See Headnote 3.)	166			<b>6</b>
Total capacity in gallons (actual)	100,000			<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		<b>10</b>
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY		<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	460.0000	720.0000		<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y		<b>13</b>
Is water fluoridated (yes, no)?	N	N		<b>14</b>

### 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	6.000	21,511	0	0	0	21,511	1
M	D	8.000	15,896	0	0	0	15,896	2
P	D	8.000	10,236	437	0	0	10,673	3
P	D	12.000	1,174	0	0	0	1,174	4
<b>Total Within Municipality</b>			<b>48,817</b>	<b>437</b>	<b>0</b>	<b>0</b>	<b>49,254</b>	
<b>Total Utility</b>			<b>48,817</b>	<b>437</b>	<b>0</b>	<b>0</b>	<b>49,254</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)	
M	0.750	383	0	0	0	383	0	1
M	1.000	135	0	0	0	135	37	2
M	1.500	11	0	0	0	11	0	3
M	2.000	3	0	0	0	3	0	4
M	4.000	1	0	0	0	1	0	5
<b>Total Utility</b>		<b>533</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>533</b>	<b>37</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	362	0	53	0	309	0	1
0.750	269	112	0	0	381	46	2
1.000	6	1	0	0	7	2	3
1.500	5	0	0	0	5	0	4
2.000	2	0	0	0	2	0	5
3.000	2	0	0	0	2	1	6
<b>Total:</b>	<b>646</b>	<b>113</b>	<b>53</b>	<b>0</b>	<b>706</b>	<b>49</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	309	0	0	0	0	0	309	1
0.750	252	50	12	8	0	59	381	2
1.000	0	6	0	0	0	1	7	3
1.500	0	4	0	1	0	0	5	4
2.000	0	1	1	0	0	0	2	5
3.000	0	0	0	2	0	0	2	6
<b>Total:</b>	<b>561</b>	<b>61</b>	<b>13</b>	<b>11</b>	<b>0</b>	<b>60</b>	<b>706</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	0	0	0	0	0	<b>1</b>
Within Municipality	110	1	0	0	111	<b>2</b>
<b>Total Fire Hydrants</b>	<b>110</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>111</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 47

Number of distribution system valves end of year: 130

Number of distribution valves operated during year: 56

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

Common utility plant allocated to water utility - There is a 50/50 allocation between the water and sewer utility for this account.

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### Water Mains (Page W-15)

Mains were financed by contributions from TIF 2. (Village of Darien)

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### Hydrants and Distribution System Valves (Page W-18)

Number of hydrants and distribution valves operated during the year--The utility has been notified of this and corrective action will be taken.

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