



3015 (02-02-05)

**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, 2007

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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**IDENTIFICATION AND OWNERSHIP**

---

**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:** cmachi@darienwi.us

---

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

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

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

**Telephone:** (262) 882 - 5055

**Fax Number:** (262) 882 - 5282

**E-mail Address:** cmachi@darienwi.us

---

**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:** kshcanada@sbcglobal.net

---

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

**Name:** ROBERT METZNER  
**Title:** VILLAGE PRESIDENT

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

**Telephone:** (262) 882 - 5055

**Fax Number:** (262) 882 - 5282

**E-mail Address:** cmachi@darienwi.us

---

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

**IDENTIFICATION AND OWNERSHIP**

---

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

---

**Name:** PATRICK W. ROMENESKO

**Title:** CPA/OWNER

**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@sbcglobal.net

**Date of most recent audit report:** 3/4/2008

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2007

---

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

---

**Name:** GREG EPPING

**Title:** SUPERINTENDENT

**Office Address:**

24 N. WISCONSIN STREET

P.O. BOX 97

DARIEN, WI 53114-0097

**Telephone:** (262) 882 - 5055

**Fax Number:** (262) 882 - 5282

**E-mail Address:** cmachi@darienwi.us

---

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

---

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

MR JAMES ABBOTT

MR ROBERT METZNER, CHAIRMAN

MR KURT ZIPP

---

**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

---

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

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	271,449	273,978	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	196,417	183,599	2
Depreciation Expense (403)	131,501	91,673	3
Amortization Expense (404)	0	0	4
Taxes (408)	110,973	97,479	5
<b>Total Operating Expenses</b>	<b>438,891</b>	<b>372,751</b>	
<b>Net Operating Income</b>	<b>(167,442)</b>	<b>(98,773)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(167,442)</b>	<b>(98,773)</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)	12,825	13,405	9
Miscellaneous Nonoperating Income (421)	0	363,456	10
<b>Total Other Income</b>	<b>12,825</b>	<b>376,861</b>	
<b>Total Income</b>	<b>(154,617)</b>	<b>278,088</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(9,128)	(9,128)	11
Other Income Deductions (426)	15,916	12,599	12
<b>Total Miscellaneous Income Deductions</b>	<b>6,788</b>	<b>3,471</b>	
<b>Income Before Interest Charges</b>	<b>(161,405)</b>	<b>274,617</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	142,169	145,259	13
Amortization of Debt Discount and Expense (428)	12,819	8,794	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>154,988</b>	<b>154,053</b>	
<b>Net Income</b>	<b>(316,393)</b>	<b>120,564</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	860,254	739,690	19
Balance Transferred from Income (433)	(316,393)	120,564	20
Miscellaneous Credits to Surplus (434)	0	0	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>543,861</b>	<b>860,254</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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	271,449		271,449	1
<b>Total (Acct. 400):</b>	<b>271,449</b>	<b>0</b>	<b>271,449</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	196,417		196,417	2
<b>Total (Acct. 401):</b>	<b>196,417</b>	<b>0</b>	<b>196,417</b>	
<b>Depreciation Expense (403):</b>				
Derived	131,501		131,501	3
<b>Total (Acct. 403):</b>	<b>131,501</b>	<b>0</b>	<b>131,501</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	110,973		110,973	5
<b>Total (Acct. 408):</b>	<b>110,973</b>	<b>0</b>	<b>110,973</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>(167,442)</b>	<b>0</b>	<b>(167,442)</b>	
<b>OTHER INCOME</b>				
<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>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENT INCOME	12,825	0	12,825	10
<b>Total (Acct. 419):</b>	<b>12,825</b>	<b>0</b>	<b>12,825</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		0	0	11

### 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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NONE	0	0	0 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>12,825</b>	<b>0</b>	<b>12,825</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(9,128)	[REDACTED]	(9,128) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(9,128)</b>	<b>0</b>	<b>(9,128)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	15,916	15,916 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>15,916</b>	<b>15,916</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(9,128)</b>	<b>15,916</b>	<b>6,788</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	142,169	[REDACTED]	142,169 17
<b>Total (Acct. 427):</b>	<b>142,169</b>	<b>0</b>	<b>142,169</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION	12,819	[REDACTED]	12,819 18
<b>Total (Acct. 428):</b>	<b>12,819</b>	<b>0</b>	<b>12,819</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 431):</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>154,988</b>	<b>0</b>	<b>154,988</b>
<b>NET INCOME:</b>	<b>(300,477)</b>	<b>(15,916)</b>	<b>(316,393)</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(546,463)	1,406,717	860,254 23
<b>Total (Acct. 216):</b>	<b>(546,463)</b>	<b>1,406,717</b>	<b>860,254</b>
Balance Transferred from Income (433):			
Derived	(300,477)	(15,916)	(316,393) 24
<b>Total (Acct. 433):</b>	<b>(300,477)</b>	<b>(15,916)</b>	<b>(316,393)</b>
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(846,940)</b>	<b>1,390,801</b>	<b>543,861</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	271,449	0	0	0	271,449	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>271,449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>271,449</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,576,644	5,567,054	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,113,740	966,166	2
<b>Net Utility Plant</b>	<b>4,462,904</b>	<b>4,600,888</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	2,007,392	2,157,392	5
Other Investments (124)	0	0	6
Special Funds (125)	118,309	169,873	7
<b>Total Other Property and Investments</b>	<b>2,125,701</b>	<b>2,327,265</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	9,498	14,662	8
Temporary Cash Investments (132)	1,770	1,692	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	26,310	29,376	11
Other Accounts Receivable (143)	0	21,137	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	151,805	670,558	14
Materials and Supplies (150)	5,595	6,866	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>194,978</b>	<b>744,291</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	67,926	68,246	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	22,821	34,232	20
<b>Total Deferred Debits</b>	<b>90,747</b>	<b>102,478</b>	
<b>Total Assets and Other Debits</b>	<b>6,874,330</b>	<b>7,774,922</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)	2,566,273	2,566,273	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	543,861	860,254	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,110,134</b>	<b>3,426,527</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,126,669	2,176,576	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	985,729	1,166,883	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,112,398</b>	<b>3,343,459</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	6,294	93,155	<b>28</b>
Payables to Municipality (233)	328,855	611,190	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	106,242	92,851	<b>31</b>
Interest Accrued (237)	37,547	33,943	<b>32</b>
Other Current and Accrued Liabilities (238)	26,804	18,613	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>505,742</b>	<b>849,752</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)	146,056	155,184	<b>36</b>
<b>Total Deferred Credits</b>	<b>146,056</b>	<b>155,184</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>Total Liabilities and Other Credits</b>	<b>6,874,330</b>	<b>7,774,922</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	5,567,054	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 (100.1)	4,720,721	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	855,923	0	0	0	3
Utility Plant Purchased or Sold (391)	0	0	0	0	4
Utility Plant in Process of Reclassification (392)	0	0	0	0	5
Utility Plant Leased to Others (393)	0	0	0	0	6
Property Held for Future Use (394)	0	0	0	0	7
Construction Work in Progress (395)	0	0	0	0	8
Utility Plant Acquisition Adjustments (396)	0	0	0	0	9
Other Utility Plant Adjustments (397)	0	0	0	0	10
<b>Total Utility Plant</b>	<b>5,576,644</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 (110.1)	871,428	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	242,312	0	0	0	12
<b>Total Accumulated Provision</b>	<b>1,113,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,462,904</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. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)</b>	739,770				<b>739,770</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	131,501				<b>131,501</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,557				<b>1,557</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>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>133,058</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>133,058</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,400				<b>1,400</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>1,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,400</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>871,428</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>871,428</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)</b>	226,396				<b>226,396</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	15,916				<b>15,916</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<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>15,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,916</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>242,312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>242,312</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	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	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	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	1
Other	0	0	0	0	0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,595	6,866	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>5,595</b>	<b>6,866</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>				
2001 G.O. NOTES	875	428	1,631	1
2003 REVENUE BONDS	4,973	428	53,795	2
2004 G.O. NOTES	6,971	428	0	3
2007 G.O. BONDS	0	428	12,500	4
<b>Total</b>			<b>67,926</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	2,566,273	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>2,566,273</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2003 REVENUE BONDS	04/01/2003	10/01/2023	4.78%	2,126,669	1
<b>Total Bonds (Account 221):</b>				<b>2,126,669</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>Other Long-Term Debt (224)</b>					
2003 G.O. NOTES	04/01/2003	04/01/2013	3.57%	74,479	1
2004 G.O. NOTES	05/01/2004	05/01/2009	3.35%	0	2
2007 G.O. NOTES	08/01/2007	04/01/2020	4.24%	637,500	3
2001 G.O. NOTES	07/01/2001	10/01/2011	4.41%	273,750	4
<b>Total for Account 224</b>				<b>985,729</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	92,851	1
<b>Accruals:</b>		
Charged water department expense	110,973	2
Charged electric department expense	0	3
Charged sewer department expense	1,109	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>112,082</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	92,851	6
Social Security taxes	5,539	7
PSC Remainder Assessment	301	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>98,691</b>	
<b>Balance end of year</b>	<b>106,242</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>					
NONE	0	0	0	0	1
2003 REVENUE BONDS	25,335	100,947	101,340	24,942	2
<b>Subtotal</b>	<b>25,335</b>	<b>100,947</b>	<b>101,340</b>	<b>24,942</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
2001 G.O. NOTES	3,692	12,786	13,447	3,031	4
2004 G.O. NOTES	4,188	16,750	20,938	0	5
2007 G.O. NOTES		8,883	0	8,883	6
2003 G.O. NOTES	728	2,803	2,840	691	7
<b>Subtotal</b>	<b>8,608</b>	<b>41,222</b>	<b>37,225</b>	<b>12,605</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>33,943</b>	<b>142,169</b>	<b>138,565</b>	<b>37,547</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>		
ADVANCE FROM MUNICIPALITY NOT SUBJECT TO CURRENT SETTLEMENT	2,007,392	1
<b>Total (Acct. 123):</b>	<b>2,007,392</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
2003 REVENUE BONDS	23,964	3
2007 G.O. BONDS	94,345	4
<b>Total (Acct. 125):</b>	<b>118,309</b>	
<b>Notes Receivable (141):</b>		
NONE	0	5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	26,310	6
Electric	0	7
Sewer (Regulated)	0	8
<b>Other (specify):</b>		
NONE	0	9
<b>Total (Acct. 142):</b>	<b>26,310</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
<b>Other (specify):</b>		
NONE	0	12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM TIF #2	150,000	13
DELINQUENT WATER BILLS PLACED ON THE 2007 TAX ROLL	1,805	14
<b>Total (Acct. 145):</b>	<b>151,805</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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
WATER TOWER PAINTING	22,821	17
<b>Total (Acct. 183):</b>	<b>22,821</b>	
<b>Payables to Municipality (233):</b>		
DUE TO SEWER UTILITY	10,784	18
DUE TO GENERAL FUND-PAYROLL AND MONTHLY BILLS PAID BY GENERAL FUND	144,767	19
2006 TAX EQUIVALENT DUE TO GENERAL FUND	92,851	20
DUPLICATE VILLAGE COST REIMBURSEMENT OWED BACK	80,453	21
<b>Total (Acct. 233):</b>	<b>328,855</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	146,056	22
NONE	0	23
<b>Total (Acct. 253):</b>	<b>146,056</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 (100.1)	4,715,926	0	0	0	4,715,926	1
Materials and Supplies	6,230	0	0	0	6,230	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	805,599	0	0	0	805,599	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	150,620	0	0	0	150,620	6
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>3,765,937</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,765,937</b>	
Net Operating Income	(167,442)	0	0	0	(167,442)	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-4.45%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-4.45%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

### 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	1.9	1
Electric	0	2
Gas	0	3
Sewer	1	4

**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	155,184	0	0	0	<b>155,184</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE	0	0	0	0	<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	9,128	0	0	0	<b>9,128</b>	<b>3</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>146,056</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>146,056</b>	

---

## FINANCIAL SECTION FOOTNOTES

---

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

**Other Deferred Debits (Acct 183):** amortization requires PSC authorization. Provide date of authorization.

On May 17, 2004 the PSC approved amortization over a seven year period costs totaling \$79,875 incurred by the utility for painting the water tower during 2003. This is the fifth year of amortization.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Due from TIF #2 - Recognition of payment on a TIF construction advance to be settled with TIF district in 2008.

---

**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)	265,313	268,045	1
<b>Total Sales of Water</b>	<b>265,313</b>	<b>268,045</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,019	1,106	2
Other Water Revenues (474)	5,117	4,827	3
<b>Total Other Operating Revenues</b>	<b>6,136</b>	<b>5,933</b>	
<b>Total Operating Revenues</b>	<b>271,449</b>	<b>273,978</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	122,370	108,770	4
General Operating Expenses (680-690)	74,047	74,829	5
<b>Total Operation and Maintenance Expenses</b>	<b>196,417</b>	<b>183,599</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	131,501	91,673	6
Amortization Expense (404)	0	0	7
Taxes (408)	110,973	97,479	8
<b>Total Other Operating Expenses</b>	<b>242,474</b>	<b>189,152</b>	
<b>Total Operating Expenses</b>	<b>438,891</b>	<b>372,751</b>	
<b>NET OPERATING INCOME</b>	<b>(167,442)</b>	<b>(98,773)</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	15	153	1,015	1
Commercial	7	205	1,038	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>22</b>	<b>358</b>	<b>2,053</b>	
Metered Sales to General Customers (461)				
Residential	620	24,222	141,940	4
Commercial	64	4,229	20,361	5
Industrial	14	2,266	7,805	6
<b>Total Metered Sales to General Customers (461)</b>	<b>698</b>	<b>30,717</b>	<b>170,106</b>	
Private Fire Protection Service (462)	8		7,272	7
Public Fire Protection Service (463)	1		81,859	8
Other Sales to Public Authorities (464)	7	1,095	4,023	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>736</b>	<b>32,170</b>	<b>265,313</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>
------------------------------	----------------------------------	--	-------------------------

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).

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	81,859	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>81,859</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,019	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>1,019</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,685	7
<b>Other (specify):</b>		
RECONNECT AND NSF FEES	915	8
MISC PARTS AND LABOR	517	9
<b>Total Other Water Revenues (474)</b>	<b>5,117</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)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	46,925	44,817	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	23,532	20,910	3
Chemicals (630)	4,410	3,072	4
Supplies and Expenses (640)	13,365	12,981	5
Repairs of Water Plant (650)	32,548	25,092	6
Transportation Expenses (660)	1,590	1,898	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>122,370</b>	<b>108,770</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	25,624	26,203	8
Office Supplies and Expenses (681)	3,456	3,735	9
Outside Services Employed (682)	6,336	6,788	10
Insurance Expense (684)	3,764	3,267	11
Employees Pensions and Benefits (686)	30,354	32,672	12
Regulatory Commission Expenses (688)	2,038	0	13
Miscellaneous General Expenses (689)	2,475	2,164	14
Uncollectible Accounts (690)	0	0	15
<b>Total General Operating Expenses</b>	<b>74,047</b>	<b>74,829</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>196,417</b>	<b>183,599</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		106,242	92,851	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,109	1,015	2
<b>Net property tax equivalent</b>		<b>105,133</b>	<b>91,836</b>	
Social Security		5,539	5,432	3
PSC Remainder Assessment		301	211	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>110,973</b>	<b>97,479</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			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.210435				3
County tax rate	mills		4.750070				4
Local tax rate	mills		13.894630				5
School tax rate	mills		9.236165				6
Voc. school tax rate	mills		1.484912				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>29.576212</b>				<b>10</b>
Less: state credit	mills		1.178397				11
<b>Net tax rate</b>	mills		<b>28.397815</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>13.894630</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.721077</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>24.615707</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.576212</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.832281</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.397815</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>23.634950</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>5,567,054</b>	5,567,054				22
Materials & Supplies	\$	<b>6,866</b>	6,866				23
<b>Subtotal</b>	\$	<b>5,573,920</b>	<b>5,573,920</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>5,573,920</b>	<b>5,573,920</b>				<b>26</b>
Assessment Ratio	dec.		0.806456				27
<b>Assessed Value</b>	\$	<b>4,495,121</b>	<b>4,495,121</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>23.634950</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>106,242</b>	<b>106,242</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
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>106,242</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 \$10,000. If applicable, provide construction authorization.
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)	522,621	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>522,621</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)	117,620	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>197,500</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	1,032,322	0	22
Water Treatment Equipment (332)	1,331,399	0	23
<b>Total Water Treatment Plant</b>	<b>2,363,721</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	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	522,621	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>522,621</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	117,620	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>197,500</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	1,032,322	22
Water Treatment Equipment (332)	0	0	1,331,399	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,363,721</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 \$10,000. If applicable, provide construction authorization.
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>			
Land and Land Rights (340)	69,449	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	748,972	0	26
Transmission and Distribution Mains (343)	523,131	0	27
Fire Mains (344)	0	0	28
Services (345)	34,608	0	29
Meters (346)	116,357	10,990	30
Hydrants (348)	92,086	0	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>1,584,603</b>	<b>10,990</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	25,813	0	38
Other Tangible Property (390)	0	0	39
<b>Total General Plant</b>	<b>25,813</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,694,258</b>	<b>10,990</b>	
Common Utility Plant Allocated to Water Department	16,873	0	40
<b>Total utility plant in service</b>	<b>4,711,131</b>	<b>10,990</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)	0	0	69,449	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	748,972	26
Transmission and Distribution Mains (343)	0	0	523,131	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	34,608	29
Meters (346)	1,400	0	125,947	30
Hydrants (348)	0	0	92,086	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>1,400</b>	<b>0</b>	<b>1,594,193</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	25,813	38
Other Tangible Property (390)	0	0	0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>25,813</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,400</b>	<b>0</b>	<b>4,703,848</b>	
Common Utility Plant Allocated to Water Department	0	0	16,873	40
<b>Total utility plant in service</b>	<b>1,400</b>	<b>0</b>	<b>4,720,721</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 \$10,000. If applicable, provide construction authorization.
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)	0	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>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	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)	0	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>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	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	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	0	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>0</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	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	0	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>0</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	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 \$10,000. If applicable, provide construction authorization.
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>			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	502,703	0	27
Fire Mains (344)	0	0	28
Services (345)	230,012	0	29
Meters (346)	0	0	30
Hydrants (348)	123,208	0	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>855,923</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	0	0	38
Other Tangible Property (390)	0	0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>855,923</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0	0	40
<b>Total utility plant in service</b>	<b>855,923</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>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	0	26
Transmission and Distribution Mains (343)	0	0	502,703	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	230,012	29
Meters (346)	0	0	0	30
Hydrants (348)	0	0	123,208	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>855,923</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	0	38
Other Tangible Property (390)	0	0	0	39
<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>855,923</b>	
Common Utility Plant Allocated to Water Department	0	0	0	40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>855,923</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	3,003	<b>3,003</b>	1
February	0	0	3,371	<b>3,371</b>	2
March	0	0	2,884	<b>2,884</b>	3
April	0	0	2,840	<b>2,840</b>	4
May	0	0	3,425	<b>3,425</b>	5
June	0	0	3,337	<b>3,337</b>	6
July	0	0	3,555	<b>3,555</b>	7
August	0	0	3,412	<b>3,412</b>	8
September	0	0	3,001	<b>3,001</b>	9
October	0	0	3,148	<b>3,148</b>	10
November	0	0	3,027	<b>3,027</b>	11
December	0	0	2,933	<b>2,933</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>37,936</b>	<b>37,936</b>	
Less: Water sold				32,170	13
Volume pumped but not sold				<b>5,766</b>	14
Volume sold as a percent of volume pumped				<b>85%</b>	15
Volume used for water production, water quality and system maintenance				1,543	16
Volume related to equipment/system malfunction				390	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>1,933</b>	19
Volume pumped but unaccounted for				<b>3,833</b>	20
Percent of water lost				<b>10%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				249	24
Date of maximum: 2/4/2007					25
Cause of maximum:					26
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 9/22/2007					28
Total KWH used for pumping for the year				165,180	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery: NONE					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>	
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>
WELL AT GERRY WAY	#3	1,405	16	1,440,000	Yes	<b>3</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	BOOSTER #1	BOOSTER #2	WELL #1	1
Location	699 GERRY WAY	699 GERRY WAY	140 N. WALWORTH	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	AURORA	5
Year Installed	2006	2006	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	500	500	300	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	AURORA	9 10
Year Installed	2005	2005	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2	WELL PUMP #1	WELL PUMP #2	14
Location	224 S. PETERS RD	140 N. WALWORTH	224 S. PETERS RD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS-MORSE	STA-RITE	LAYNE	18
Year Installed	1985	1969	1985	19
Type	CENTRIFUGAL	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	350	500	21
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	STA-RITE	WESTINGHOUSE	22 23
Year Installed	1985	1969	1985	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	30	25	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	WELL PUMP #3			1
Location	699 GERRY WAY			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	GOULDS			5
Year Installed	2006			6
Type	SUBMERSIBLE			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	GOULDS			9 10
Year Installed	2005			11
Type	ELECTRIC			12
Horsepower	100			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	RESERVOIR - WELL #3	WATER TOWER 2	WATER TOWER/ WELL #1	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	2006	2005	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	160	166	6
Total capacity in gallons (actual)	200,000	400,000	100,000	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)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4600	1.4680	1.4680	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	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	WELL #2		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)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	720.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		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	6.000	21,527	0	0	0	<b>21,527</b>	<b>1</b>
M	D	8.000	20,953	0	0	0	<b>20,953</b>	<b>2</b>
P	D	8.000	10,673	0	0	0	<b>10,673</b>	<b>3</b>
P	D	12.000	3,995	0	0	0	<b>3,995</b>	<b>4</b>
<b>Total Within Municipality</b>			<b>57,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,148</b>	
<b>Total Utility</b>			<b>57,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,148</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	382	0	0	0	382	0	1
M	1.000	228	0	0	0	228	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
M	6.000	5	0	0	0	5	0	6
<b>Total Utility</b>		<b>630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>630</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)	
0.750	691	36	35	0	<b>692</b>	14	1
1.000	12	0	0	0	<b>12</b>	0	2
1.500	6	0	0	0	<b>6</b>	0	3
2.000	2	0	0	0	<b>2</b>	0	4
3.000	0	0	0	0	<b>0</b>	0	5
<b>Total:</b>	<b>711</b>	<b>36</b>	<b>35</b>	<b>0</b>	<b>712</b>	<b>14</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)	
0.750	586	45	10	6	0	45	<b>692</b>	1
1.000	0	9	1	1	0	1	<b>12</b>	2
1.500	0	4	1	1	0	0	<b>6</b>	3
2.000	0	1	0	1	0	0	<b>2</b>	4
3.000	0	0	0	0	0	0	<b>0</b>	5
<b>Total:</b>	<b>586</b>	<b>59</b>	<b>12</b>	<b>9</b>	<b>0</b>	<b>46</b>	<b>712</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	1
Within Municipality	131	0	0	0	131	2
<b>Total Fire Hydrants</b>	<b>131</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131</b>	
<b>Flushing Hydrants</b>						
	4	0	0	0	4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</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:	55
Number of distribution system valves end of year:	156
Number of distribution valves operated during year:	6

---

## WATER OPERATING SECTION FOOTNOTES

---

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

---

### Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Alliant Energy invoices were examined and the fuel or power purchased for pumping was calculated at .1425 cents.

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Regulatory Commission Expenses (688) Effective June 30, 2007, the Public Service Commission approved the direct charge method for public fire protection.

---

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

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

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

---

### Meters (Page W-19)

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.

Station meters are tested every two years.

---