



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: PRAIRIE DU CHIEN MUNICIPAL WATER UTILITY

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Principal Office: 207 WEST BLACKHAWK AVENUE  
PRAIRIE DU CHIEN, WI 53821

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For the Year Ended: DECEMBER 31, 2007

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** PRAIRIE DU CHIEN MUNICIPAL WATER UTILITY

**Utility Address:** 207 WEST BLACKHAWK AVENUE

PRAIRIE DU CHIEN, WI 53821

**When was utility organized?** 1/1/1902

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JAMES GITZ

**Title:** CITY ADMINISTRATOR

**Office Address:**

207 WEST BLACKHAWK AVENUE

PRAIRIE DU CHIEN, WI 53821

**Telephone:** (608) 326 - 6406

**Fax Number:** (608) 326 - 8182

**E-mail Address:** pdcadministrator@mhtc.net

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

**Name:** BRENT NELSON

**Title:** STAFF ACCOUNTANT

**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

2500 BUSINESS PARK ROAD

P.O. BOX 311

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** bnelson@johnsonblock.com

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

**Name:** DAVE HEMMER

**Title:** CHAIRPERSON

**Office Address:**

207 BLACKHAWK AVENUE

PRAIRIE DU CHIEN, WI 53821

**Telephone:** (608) 326 - 6406

**Fax Number:** (608) 326 - 8182

**E-mail Address:**

**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:** TERRY DRONE, CPA

**Title:** SENIOR ACCOUNTANT

**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

2500 BUSINESS PARK ROAD

P.O. BOX 311

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** tdrone@johnsonblock.com

**Date of most recent audit report:** 9/21/2007

**Period covered by most recent audit:** 1/1/2006-12/31/2006

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

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**Name:** MR LARRY GATES

**Title:** WATER SUPERINTENDENT

**Office Address:**

207 WEST BLACKHAWK AVENUE

PRAIRIE DU CHIEN, WI 53821

**Telephone:** (608) 326 - 6406

**Fax Number:** (608) 326 - 8182

**E-mail Address:**

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**Name of utility commission/committee:** Board of Public Works

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

AARON COLLINS

PHIL DAGNON

KATHLEEN HEIN

DAVE HEMMER, CHAIRPERSON

JACK KLUESNER

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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)	711,115	698,597	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	361,195	380,545	2
Depreciation Expense (403)	92,063	95,043	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	107,602	106,465	5
<b>Total Operating Expenses</b>	<b>560,860</b>	<b>582,053</b>	
<b>Net Operating Income</b>	<b>150,255</b>	<b>116,544</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>150,255</b>	<b>116,544</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	26,283	32,872	10
Miscellaneous Nonoperating Income (421)	3,404	29,898	11
<b>Total Other Income</b>	<b>29,687</b>	<b>62,770</b>	
<b>Total Income</b>	<b>179,942</b>	<b>179,314</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(21,163)	(21,163)	12
Other Income Deductions (426)	23,340	22,884	13
<b>Total Miscellaneous Income Deductions</b>	<b>2,177</b>	<b>1,721</b>	
<b>Income Before Interest Charges</b>	<b>177,765</b>	<b>177,593</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	55,471	60,125	14
Amortization of Debt Discount and Expense (428)	6,387	6,387	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>61,858</b>	<b>66,512</b>	
<b>Net Income</b>	<b>115,907</b>	<b>111,081</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,796,569	1,685,488	20
Balance Transferred from Income (433)	115,907	111,081	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,912,476</b>	<b>1,796,569</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	711,115		711,115	1
<b>Total (Acct. 400):</b>	<b>711,115</b>	<b>0</b>	<b>711,115</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	361,195		361,195	2
<b>Total (Acct. 401-402):</b>	<b>361,195</b>	<b>0</b>	<b>361,195</b>	
<b>Depreciation Expense (403):</b>				
Derived	92,063		92,063	3
<b>Total (Acct. 403):</b>	<b>92,063</b>	<b>0</b>	<b>92,063</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	107,602		107,602	5
<b>Total (Acct. 408):</b>	<b>107,602</b>	<b>0</b>	<b>107,602</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>150,255</b>	<b>0</b>	<b>150,255</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>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	26,283	0	26,283 11
<b>Total (Acct. 419):</b>	<b>26,283</b>	<b>0</b>	<b>26,283</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	3,404	3,404 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>3,404</b>	<b>3,404</b>
<b>TOTAL OTHER INCOME:</b>	<b>26,283</b>	<b>3,404</b>	<b>29,687</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(21,163)	[REDACTED]	(21,163) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(21,163)</b>	<b>0</b>	<b>(21,163)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	23,340	23,340 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>23,340</b>	<b>23,340</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(21,163)</b>	<b>23,340</b>	<b>2,177</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	55,471	[REDACTED]	55,471 18
<b>Total (Acct. 427):</b>	<b>55,471</b>	<b>0</b>	<b>55,471</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION EXPENSE	6,387	[REDACTED]	6,387 19
<b>Total (Acct. 428):</b>	<b>6,387</b>	<b>0</b>	<b>6,387</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>61,858</b>	<b>0</b>	<b>61,858</b>
<b>NET INCOME:</b>	<b>135,843</b>	<b>(19,936)</b>	<b>115,907</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	862,896	933,673	1,796,569 24
<b>Total (Acct. 216):</b>	<b>862,896</b>	<b>933,673</b>	<b>1,796,569</b>
<b>Balance Transferred from Income (433):</b>			
Derived	135,843	(19,936)	115,907 25
<b>Total (Acct. 433):</b>	<b>135,843</b>	<b>(19,936)</b>	<b>115,907</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>998,739</b>	<b>913,737</b>	<b>1,912,476</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	711,115	0	0	0	711,115	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	2,513				2,513	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>708,602</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>708,602</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	122,707		122,707	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	11,568		11,568	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>134,275</b>	<b>0</b>	<b>134,275</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

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

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,678,688	5,548,639	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,948,022	1,843,178	2
<b>Net Utility Plant</b>	<b>3,730,666</b>	<b>3,705,461</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)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	736,167	321,756	7
<b>Total Other Property and Investments</b>	<b>736,167</b>	<b>321,756</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			8
Temporary Cash Investments (132)	4,027	392,331	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	208,197	161,725	11
Other Accounts Receivable (143)	1,262	7,292	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,544	138,145	14
Materials and Supplies (150)	13,261	13,953	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>240,291</b>	<b>713,446</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	32,194	38,581	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>32,194</b>	<b>38,581</b>	
<b>Total Assets and Other Debits</b>	<b>4,739,318</b>	<b>4,779,244</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)	980,319	979,113	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,912,476	1,796,569	23
<b>Total Proprietary Capital</b>	<b>2,892,795</b>	<b>2,775,682</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	908,104	1,009,180	24
Advances from Municipality (223)	71,632	71,632	25
Other Long-Term Debt (224)	463,413	489,053	26
<b>Total Long-Term Debt</b>	<b>1,443,149</b>	<b>1,569,865</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,854	17,830	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	146	0	31
Interest Accrued (237)	15,635	17,170	32
Other Current and Accrued Liabilities (238)	43,150	38,945	33
<b>Total Current and Accrued Liabilities</b>	<b>64,785</b>	<b>73,945</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	338,589	359,752	36
<b>Total Deferred Credits</b>	<b>338,589</b>	<b>359,752</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>4,739,318</b>	<b>4,779,244</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	5,548,639	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,158,557	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,454,191	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	65,940				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>5,678,688</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)	1,407,558	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	540,464	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,948,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,730,666</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>	1,324,440				<b>1,324,440</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	92,063				<b>92,063</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,302				<b>5,302</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>97,365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97,365</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	14,247				<b>14,247</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>14,247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,247</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,407,558</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,407,558</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>	518,738				<b>518,738</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	23,340				<b>23,340</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>23,340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,340</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,614				<b>1,614</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>1,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,614</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>540,464</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>540,464</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	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	13,261	13,953	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>13,261</b>	<b>13,953</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 MORTGAGE REVENUE BONDS	1,000	428	6,604	1
2001 REFUNDING BONDS	2,654	428	12,388	2
BOND DISCOUNT	2,733	428	13,202	3
<b>Total</b>			<b>32,194</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	979,113	1
<b>Changes during year (explain):</b>		
FIXED ASSET ADDITIONS PAID BY GENERAL - PRAIRIE & CASS STREET	1,206	2
<b>Balance end of year</b>	<b><u>980,319</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)	
1999 MORTGAGE REVENUE BONDS	09/01/1999	09/01/2014	5.11%	300,000	<b>1</b>
2001 REFUNDING BONDS	07/24/2001	09/01/2012	4.58%	550,000	<b>2</b>
2003 BONDS - UNFUNDED LIABILITY	06/01/2003	12/01/2022	4.32%	58,104	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>908,104</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>					
Advance from Municipality	00/00/0000	00/00/0000	0.00%	71,632	1
<b>Total for Account 223</b>				<b>71,632</b>	
<b>Other Long-Term Debt (224)</b>					
SAFE WATER DRINKING LOAN	05/01/2004	05/01/2023	1.42%	463,413	2
<b>Total for Account 224</b>				<b>463,413</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	107,602	2
Charged electric department expense		3
Charged sewer department expense	1,665	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>109,267</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	98,500	6
Social Security taxes	9,895	7
PSC Remainder Assessment	726	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>109,121</b>	
<b>Balance end of year</b>	<b>146</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>					
2001 REFUNDING BONDS	10,113	28,952	30,338	8,727	1
1999 MORTGAGE REVENUE BONDS	5,654	16,877	16,962	5,569	2
2003 BONDS - UNFUNDED LIABILITY	246	2,945	2,948	243	3
<b>Subtotal</b>	<b>16,013</b>	<b>48,774</b>	<b>50,248</b>	<b>14,539</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
SAFE DRINKING WATER LOAN	1,157	6,697	6,758	1,096	5
<b>Subtotal</b>	<b>1,157</b>	<b>6,697</b>	<b>6,758</b>	<b>1,096</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>17,170</b>	<b>55,471</b>	<b>57,006</b>	<b>15,635</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.
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Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND REDEMPTION FUND	85,748	3
WATER DEPRECIATION FUND	66,899	4
WATER REDEMPTION FUND	197,040	5
WATER REDEMPTION INVESTMENT	51,905	6
WATER REVENUE BOND RESERVE	234,575	7
DEPRECIATION INVESTMENT	100,000	8
<b>Total (Acct. 125):</b>	<b>736,167</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	208,197	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>208,197</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
MISCELLANEOUS	1,262	16
<b>Total (Acct. 143):</b>	<b>1,262</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER- SHARED METER COSTS	13,544	17
<b>Total (Acct. 145):</b>	<b>13,544</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</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>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		21
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	338,589	22
NONE		23
<b>Total (Acct. 253):</b>	<b>338,589</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	4,127,397	0	0	0	4,127,397	1
Materials and Supplies	13,607	0	0	0	13,607	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,365,999	0	0	0	1,365,999	4
Customer Advances for Construction					0	5
Regulatory Liability	349,170	0	0	0	349,170	6
					0	7
<b>Average Net Rate Base</b>	<b>2,425,835</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,425,835</b>	
Net Operating Income	150,255	0	0	0	150,255	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.19%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.19%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

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

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	359,752	0	0	0	<b>359,752</b>	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	21,163	0	0	0	<b>21,163</b>	<b>3</b>
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>338,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>338,589</b>	

## FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

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### Signature Page (Page ii)

#### General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 20, 2008

City Council  
City of Prairie du Chien  
Prairie du Chien, Wisconsin 53821

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Prairie du Chien Water Utility as of December 31, 2007, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Prairie du Chien and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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**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)	692,344	675,901	1
<b>Total Sales of Water</b>	<b>692,344</b>	<b>675,901</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	7,014	6,198	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	11,757	16,498	6
<b>Total Other Operating Revenues</b>	<b>18,771</b>	<b>22,696</b>	
<b>Total Operating Revenues</b>	<b>711,115</b>	<b>698,597</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	156,750	166,136	8
Water Treatment Expenses (630-635)	5,689	256	9
Transmission and Distribution Expenses (640-655)	69,690	71,682	10
Customer Accounts Expenses (901-904)	35,133	32,510	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	93,933	109,961	13
<b>Total Operation and Maintenance Expenses</b>	<b>361,195</b>	<b>380,545</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	92,063	95,043	14
Amortization Expense (404-407)		0	15
Taxes (408)	107,602	106,465	16
<b>Total Other Operating Expenses</b>	<b>199,665</b>	<b>201,508</b>	
<b>Total Operating Expenses</b>	<b>560,860</b>	<b>582,053</b>	
<b>NET OPERATING INCOME</b>	<b>150,255</b>	<b>116,544</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,023	109,851	214,921	4
Commercial	311	101,862	116,112	5
Industrial	19	138,460	108,480	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,353</b>	<b>350,173</b>	<b>439,513</b>	
Private Fire Protection Service (462)	28		15,287	7
Public Fire Protection Service (463)	2,393		160,721	8
Other Sales to Public Authorities (464)	44	46,666	36,424	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	33,021	40,399	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>4,819</b>	<b>429,860</b>	<b>692,344</b>	

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

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Bridgeport Sanitary District	#2124-BP	33,021	40,399	1
<b>Total</b>		<b>33,021</b>	<b>40,399</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	160,721	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>160,721</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	7,014	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>7,014</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,856	10
<b>Other (specify):</b> MISCELLANEOUS	1,840	11
CELL PHONE ANTENNA LEASE	5,061	12
<b>Total Other Water Revenues (474)</b>	<b>11,757</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	73,614	73,011	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	77,227	78,053	7
Operation Supplies and Expenses (623)	4,307	3,887	8
Maintenance of Pumping Plant (625)	1,602	11,185	9
<b>Total Pumping Expenses</b>	<b>156,750</b>	<b>166,136</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	3,677	0	11
Operation Supplies and Expenses (632)	2,012	256	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>5,689</b>	<b>256</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	52,098	51,114	14
Operation Supplies and Expenses (641)	6,075	2,434	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,363	1,466	16
Maintenance of Mains (651)	7,428	8,065	17
Maintenance of Services (652)	1,005	3,535	18
Maintenance of Meters (653)	1,721	5,068	19
Maintenance of Hydrants (654)		0	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>69,690</b>	<b>71,682</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	11,568	12,906	<b>22</b>
Accounting and Collecting Labor (902)	20,200	19,521	<b>23</b>
Supplies and Expenses (903)	852	83	<b>24</b>
Uncollectible Accounts (904)	2,513	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>35,133</b>	<b>32,510</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	22,000	19,521	<b>27</b>
Office Supplies and Expenses (921)	1,063	1,498	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	9,033	13,517	<b>30</b>
Property Insurance (924)	12,156	17,500	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	42,988	47,543	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	1,163	4,177	<b>35</b>
Transportation Expenses (933)	5,497	5,493	<b>36</b>
Maintenance of General Plant (935)	33	712	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>93,933</b>	<b>109,961</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>361,195</b>	<b>380,545</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		98,646	97,677	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,665	1,679	2
<b>Net property tax equivalent</b>		<b>96,981</b>	<b>95,998</b>	
Social Security		9,895	9,865	3
PSC Remainder Assessment		726	602	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>107,602</b>	<b>106,465</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			Crawford				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.211950				3
County tax rate	mills		7.748780				4
Local tax rate	mills		8.906900				5
School tax rate	mills		12.337870				6
Voc. school tax rate	mills		2.152840				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>31.358340</b>				<b>10</b>
Less: state credit	mills		1.726750				11
<b>Net tax rate</b>	mills		<b>29.631590</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.906900</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.490710</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>23.397610</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>31.358340</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.746137</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.631590</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.109218</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>5,548,639</b>	5,548,639				22
Materials & Supplies	\$	<b>13,953</b>	13,953				23
<b>Subtotal</b>	\$	<b>5,562,592</b>	<b>5,562,592</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>5,562,592</b>	<b>5,562,592</b>				<b>26</b>
Assessment Ratio	dec.		0.802100				27
<b>Assessed Value</b>	\$	<b>4,461,755</b>	<b>4,461,755</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.109218</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>98,646</b>	<b>98,646</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	72,913					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>98,646</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	10,434		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	397,873		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	903		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>409,210</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	191,688		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	212,955		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>404,643</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			10,434	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			397,873	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			903	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>409,210</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			191,688	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			212,955	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>404,643</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## WATER UTILITY PLANT IN SERVICE --Plant Financed by 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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	290		24
Structures and Improvements (341)	4,396		25
Distribution Reservoirs and Standpipes (342)	1,072,808		26
Transmission and Distribution Mains (343)	1,491,768	35,153	27
Fire Mains (344)	0		28
Services (345)	213,599	15,981	29
Meters (346)	193,024	378	30
Hydrants (348)	132,559	6,188	31
Other Transmission and Distribution Plant (349)	3,802		32
<b>Total Transmission and Distribution Plant</b>	<b>3,112,246</b>	<b>57,700</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	66,906		34
Office Furniture and Equipment (391)	8,435		35
Computer Equipment (391.1)	15,435		36
Transportation Equipment (392)	42,921	19,451	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	18,290		39
Laboratory Equipment (395)	585		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	17,567		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>170,139</b>	<b>19,451</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,096,238</b>	<b>77,151</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,096,238</b>	<b>77,151</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)			290 24
Structures and Improvements (341)			4,396 25
Distribution Reservoirs and Standpipes (342)			1,072,808 26
Transmission and Distribution Mains (343)	1,368		1,525,553 27
Fire Mains (344)			0 28
Services (345)	500		229,080 29
Meters (346)	840		192,562 30
Hydrants (348)	338		138,409 31
Other Transmission and Distribution Plant (349)			3,802 32
<b>Total Transmission and Distribution Plant</b>	<b>3,046</b>	<b>0</b>	<b>3,166,900</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			66,906 34
Office Furniture and Equipment (391)			8,435 35
Computer Equipment (391.1)			15,435 36
Transportation Equipment (392)	11,201		51,171 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			18,290 39
Laboratory Equipment (395)		(585)	0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			17,567 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>11,201</b>	<b>(585)</b>	<b>177,804</b>
<b>Total utility plant in service directly assignable</b>	<b>14,247</b>	<b>(585)</b>	<b>4,158,557</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>14,247</b>	<b>(585)</b>	<b>4,158,557</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,135,125		27
Fire Mains (344)	0		28
Services (345)	224,182	3,404	29
Meters (346)	0		30
Hydrants (348)	93,094		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,452,401</b>	<b>3,404</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,452,401</b>	<b>3,404</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,452,401</b>	<b>3,404</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	1,032		1,134,093 27
Fire Mains (344)			0 28
Services (345)	520		227,066 29
Meters (346)			0 30
Hydrants (348)	62		93,032 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,614</b>	<b>0</b>	<b>1,454,191</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>1,614</b>	<b>0</b>	<b>1,454,191</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>1,614</b>	<b>0</b>	<b>1,454,191</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			36,500	<b>36,500</b>	1
February			35,800	<b>35,800</b>	2
March			41,600	<b>41,600</b>	3
April			41,000	<b>41,000</b>	4
May			49,800	<b>49,800</b>	5
June			47,810	<b>47,810</b>	6
July			52,700	<b>52,700</b>	7
August			45,100	<b>45,100</b>	8
September			39,000	<b>39,000</b>	9
October			37,300	<b>37,300</b>	10
November			36,000	<b>36,000</b>	11
December			35,800	<b>35,800</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>498,410</b>	<b>498,410</b>	
Less: Water sold				429,860	13
Volume pumped but not sold				<b>68,550</b>	14
Volume sold as a percent of volume pumped				<b>86%</b>	15
Volume used for water production, water quality and system maintenance				3,142	16
Volume related to equipment/system malfunction				4,400	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>7,542</b>	19
Volume pumped but unaccounted for				<b>61,008</b>	20
Percent of water lost				<b>12%</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.)				2,300	24
Date of maximum: 7/9/2007					25
Cause of maximum:					26
Lawn Watering.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				700	27
Date of minimum: 1/27/2007					28
Total KWH used for pumping for the year				676,640	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
EAST BLACKHAWK AVENUE	#1	140	18	2,000,000	Yes	<b>1</b>
EAST BLACKHAWK AVENUE	#2	110	12	1,800,000	Yes	<b>2</b>
EAST WELLS STREET	#3	136	18	2,200,000	Yes	<b>3</b>
EAST PINE STREET	#4	130	18	2,160,000	Yes	<b>4</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	#1	#2	#3	1
Location	BLACKHAWK AVE.	BLACKHAWK AVE.	EAST WELLS ST.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1948	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,280	1,400	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1948	1948	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	125	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4			14
Location	PINE STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1992			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,500			21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			22 23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	150			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	#1	#2	#3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1948	1992	2003	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	210	210	210	6
Total capacity in gallons (actual)	1,000,000	500,000	1,000,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	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	4.000	19,853	0	0	0	<b>19,853</b>	<b>1</b>
M	D	6.000	170,319	600	300	0	<b>170,619</b>	<b>2</b>
M	D	8.000	47,436	0	0	0	<b>47,436</b>	<b>3</b>
M	D	10.000	14,334	0	0	0	<b>14,334</b>	<b>4</b>
M	D	12.000	38,770	0	0	0	<b>38,770</b>	<b>5</b>
<b>Total Within Municipality</b>			<b>290,712</b>	<b>600</b>	<b>300</b>	<b>0</b>	<b>291,012</b>	
<b>Total Utility</b>			<b>290,712</b>	<b>600</b>	<b>300</b>	<b>0</b>	<b>291,012</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	2,063	0	0	0	2,063	57	1
M	1.000	173	19	17	0	175	19	2
M	1.250	30	0	0	0	30	16	3
M	1.500	25	0	0	0	25	1	4
M	2.000	45	0	0	0	45		5
M	3.000	5	0	0	0	5		6
M	4.000	19	0	0	0	19		7
M	6.000	19	0	0	0	19		8
M	8.000	3	0	0	0	3		9
<b>Total Utility</b>		<b>2,382</b>	<b>19</b>	<b>17</b>	<b>0</b>	<b>2,384</b>	<b>93</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	2,249	0	12	0	2,237	64	1
1.000	82	2	0	0	84	3	2
1.250	15	0	0	0	15	0	3
1.500	36	0	1	0	35	1	4
2.000	47	0	1	0	46	2	5
3.000	15	0	0	0	15	0	6
4.000	2	0	0	0	2	0	7
<b>Total:</b>	<b>2,446</b>	<b>2</b>	<b>14</b>	<b>0</b>	<b>2,434</b>	<b>70</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	2,011	171	7	18	0	30	2,237	1
1.000	16	57	5	5	0	1	84	2
1.250	0	0	2	3	0	10	15	3
1.500	0	30	1	3	0	1	35	4
2.000	3	32	1	7	0	3	46	5
3.000	0	4	2	6	0	3	15	6
4.000	0	0	1	1	0	0	2	7
<b>Total:</b>	<b>2,030</b>	<b>294</b>	<b>19</b>	<b>43</b>	<b>0</b>	<b>48</b>	<b>2,434</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	1
Within Municipality	305	1	1		305	2
<b>Total Fire Hydrants</b>	<b>305</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>305</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<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:	304
Number of distribution system valves end of year:	530
Number of distribution valves operated during year:	144

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## WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, 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)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C 924- Decrease due to less insurance premiums being allocated to the water utility in 2007.

A/C 625- Decrease due to resetting the pump and rebuilding bowl assembly in 2006.

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

If Adjustments for any account are nonzero, please explain.

Adjustment to Laboratory equipment was for removals in prior years not reflected on general ledger.

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### Water Mains (Page W-17)

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

The additions were financed through operating revenues of the utility.

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### Water Services (Page W-18)

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

The additions were financed through operating revenues of the utility.

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### Meters (Page W-19)

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

The Utility personnel are aware of the requirement that 1" or smaller meters be tested every 10 years or replaced every 20 years. The Utility personnel are attempting to meet this requirement.

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

The (3) 2" residential meters serve 3 condominiums. Each complex has 16 units.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

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