



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: HARTLAND MUNICIPAL WATER UTILITY

---

Principal Office: 210 COTTONWOOD AVENUE  
HARTLAND, WI 53029

---

For the Year Ended: DECEMBER 31, 2006

---

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

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

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



## 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
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	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

---

## TABLE OF CONTENTS

Schedule Name	Page
<b>WATER OPERATING SECTION</b> Water Operating Section Footnotes	W-21

---

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** HARTLAND MUNICIPAL WATER UTILITY

**Utility Address:** 210 COTTONWOOD AVENUE  
HARTLAND, WI 53029

**When was utility organized?** 12/31/1933

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JOICELYN SCHWAGER

**Title:** FINANCE DIRECTOR

**Office Address:**

210 COTTONWOOD AVENUE  
HARTLAND, WI 53029

**Telephone:** (262) 367 - 2714

**Fax Number:** (262) 367 - 2430

**E-mail Address:**

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

**Name:** MS CARLA GOGIN

**Title:** PARTNER, CPA

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

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

**Telephone:** (608) 240 - 2460

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

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

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

**Name:** DAVID LAMERAND

**Title:** VILLAGE PRESIDENT

**Office Address:**

210 COTTONWOOD AVENUE  
HARTLAND, WI 53029

**Telephone:** (262) 367 - 2714

**Fax Number:** (262) 367 - 2430

**E-mail Address:**

**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:** MS CARLA GOGIN

**Title:** PARTNER, CPA

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

**Telephone:** (608) 240 - 2460

**Fax Number:** (608) 240 - 8532

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

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

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

---

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

---

**Name:** JAMES WILSON

**Title:** DPW DIRECTOR

**Office Address:**  
210 COTTONWOOD AVENUE  
HARTLAND, WI 53029

**Telephone:** (262) 367 - 2714

**Fax Number:** (262) 367 - 2430

**E-mail Address:**

---

**Name of utility commission/committee:** VILLAGE BOARD

---

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

- KAREN COMPTON
- DAVID LAMERAND, PRESIDENT
- RICHARD LANDWEHR
- MICHAEL MEYERS
- RICHARD STEVENS
- RANDY SWENSON
- JACK WENSTROM

---

**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)	985,087	1,029,516	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	651,050	593,250	2
Depreciation Expense (403)	220,552	122,922	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	179,117	177,655	5
<b>Total Operating Expenses</b>	<b>1,050,719</b>	<b>893,827</b>	
<b>Net Operating Income</b>	<b>(65,632)</b>	<b>135,689</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(65,632)</b>	<b>135,689</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)	55,926	37,405	10
Miscellaneous Nonoperating Income (421)	13,150	162,322	11
<b>Total Other Income</b>	<b>69,076</b>	<b>199,727</b>	
<b>Total Income</b>	<b>3,444</b>	<b>335,416</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(39,421)	(39,421)	12
Other Income Deductions (426)	161,080	154,303	13
<b>Total Miscellaneous Income Deductions</b>	<b>121,659</b>	<b>114,882</b>	
<b>Income Before Interest Charges</b>	<b>(118,215)</b>	<b>220,534</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	20,790	0	14
Amortization of Debt Discount and Expense (428)	336	0	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>21,126</b>	<b>0</b>	
<b>Net Income</b>	<b>(139,341)</b>	<b>220,534</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,327,933	8,107,399	20
Balance Transferred from Income (433)	(139,341)	220,534	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>8,188,592</b>	<b>8,327,933</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	985,087		985,087	1
<b>Total (Acct. 400):</b>	<b>985,087</b>	<b>0</b>	<b>985,087</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	651,050		651,050	2
<b>Total (Acct. 401-402):</b>	<b>651,050</b>	<b>0</b>	<b>651,050</b>	
<b>Depreciation Expense (403):</b>				
Derived	220,552		220,552	3
<b>Total (Acct. 403):</b>	<b>220,552</b>	<b>0</b>	<b>220,552</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	179,117		179,117	5
<b>Total (Acct. 408):</b>	<b>179,117</b>	<b>0</b>	<b>179,117</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>(65,632)</b>	<b>0</b>	<b>(65,632)</b>	

**OTHER INCOME**

<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	55,926	0	55,926 11
<b>Total (Acct. 419):</b>	<b>55,926</b>	<b>0</b>	<b>55,926</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		13,150	13,150 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>13,150</b>	<b>13,150</b>
<b>TOTAL OTHER INCOME:</b>	<b>55,926</b>	<b>13,150</b>	<b>69,076</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(39,421)		(39,421) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(39,421)</b>	<b>0</b>	<b>(39,421)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		161,080	161,080 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>161,080</b>	<b>161,080</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(39,421)</b>	<b>161,080</b>	<b>121,659</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	20,790		20,790 18
<b>Total (Acct. 427):</b>	<b>20,790</b>	<b>0</b>	<b>20,790</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
CAPITAL IMPROVEMENTS	336		336 19
<b>Total (Acct. 428):</b>	<b>336</b>	<b>0</b>	<b>336</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		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>21,126</b>	<b>0</b>	<b>21,126</b>
<b>NET INCOME:</b>	<b>8,589</b>	<b>(147,930)</b>	<b>(139,341)</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	4,293,494	4,034,439	8,327,933 24
<b>Total (Acct. 216):</b>	<b>4,293,494</b>	<b>4,034,439</b>	<b>8,327,933</b>
<b>Balance Transferred from Income (433):</b>			
Derived	8,589	(147,930)	(139,341) 25
<b>Total (Acct. 433):</b>	<b>8,589</b>	<b>(147,930)</b>	<b>(139,341)</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>4,302,083</b>	<b>3,886,509</b>	<b>8,188,592</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>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <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	985,087	0	0	0	985,087	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>985,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>985,087</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	276,696		276,696	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	11,527		11,527	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>288,223</b>	<b>0</b>	<b>288,223</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	6.5	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	12,777,594	12,209,276	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,782,615	2,425,721	2
<b>Net Utility Plant</b>	<b>9,994,979</b>	<b>9,783,555</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)	88,900	101,600	5
Other Investments (124)	1,226	2,462	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>90,126</b>	<b>104,062</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	869,736	671,546	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	215,092	214,475	11
Other Accounts Receivable (143)	1,240	156	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,894	6,349	14
Materials and Supplies (150)	10,133	12,231	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,101,095</b>	<b>904,757</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,769	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>11,769</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>11,197,969</b>	<b>10,792,374</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,662,738	1,662,738	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	8,188,592	8,327,933	23
<b>Total Proprietary Capital</b>	<b>9,851,330</b>	<b>9,990,671</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	650,000	0	26
<b>Total Long-Term Debt</b>	<b>650,000</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	16,090	92,125	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	10,392	0	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>26,482</b>	<b>92,125</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	670,157	709,578	36
<b>Total Deferred Credits</b>	<b>670,157</b>	<b>709,578</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>11,197,969</b>	<b>10,792,374</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	12,209,276	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)	7,708,612	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,068,982	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>12,777,594</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)	1,572,792	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,209,823	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,782,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>9,994,979</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>	1,376,978				<b>1,376,978</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	220,552				<b>220,552</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	16,400				<b>16,400</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>236,952</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>236,952</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	41,138				<b>41,138</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>41,138</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,138</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,572,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,572,792</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>	1,048,743				<b>1,048,743</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	161,080				<b>161,080</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>161,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>161,080</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>1,209,823</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,209,823</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

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
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,133	12,231
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>10,133</b>	<b>12,231</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>				
CAPITAL IMPROVEMENTS	336	428	11,769	1
<b>Total</b>			<u><u>11,769</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,662,738	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,662,738</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.

---

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

---

NONE

**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>					
CAPITAL IMPROVEMENTS	03/01/2006	02/01/2024	4.00%	650,000	1
<b>Total for Account 224</b>				<b>650,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	179,117	2
Charged electric department expense		3
Charged sewer department expense	4,988	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>184,105</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	162,221	6
Social Security taxes	21,011	7
PSC Remainder Assessment	873	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>184,105</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	20,790	10,398	10,392	3
<b>Subtotal</b>	<b>0</b>	<b>20,790</b>	<b>10,398</b>	<b>10,392</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>20,790</b>	<b>10,398</b>	<b>10,392</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 TO SEWER UTILITY	88,900	1
<b>Total (Acct. 123):</b>	<b>88,900</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLE	1,226	2
<b>Total (Acct. 124):</b>	<b>1,226</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	215,092	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>215,092</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
MISCELLANEOUS SERVICE CHARGES	1,240	11
<b>Total (Acct. 143):</b>	<b>1,240</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITIES PLACED ON TAX ROLL	3,435	12
SPECIAL ASSESSMENTS ON TAX ROLL	1,459	13
<b>Total (Acct. 145):</b>	<b>4,894</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<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>		
NONE	16	16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	17	17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	670,157	18
NONE		19
<b>Total (Acct. 253):</b>	<b>670,157</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)	7,141,853	0	0	0	7,141,853	1
Materials and Supplies	11,182	0	0	0	11,182	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,474,885	0	0	0	1,474,885	4
Customer Advances for Construction					0	5
Regulatory Liability	689,867	0	0	0	689,867	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,988,283</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,988,283</b>	
Net Operating Income	(65,632)	0	0	0	(65,632)	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-1.32%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-1.32%</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	709,578	0	0	0	709,578	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	39,421	0	0	0	39,421	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>670,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>670,157</b>	

---

## FINANCIAL SECTION FOOTNOTES

---

### Signature Page (Page ii)

#### General footnotes

Village Board  
Village of Hartland  
Waukesha County, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Hartland Municipal Water Utility, an enterprise fund of the Village of Hartland as of December 31, 2006 and 2005, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2006 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin  
March 30, 2007

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	939,740	990,488	1
<b>Total Sales of Water</b>	<b>939,740</b>	<b>990,488</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	5,433	5,417	2
Miscellaneous Service Revenues (471)	16,418	11,802	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	23,496	21,809	6
<b>Total Other Operating Revenues</b>	<b>45,347</b>	<b>39,028</b>	
<b>Total Operating Revenues</b>	<b>985,087</b>	<b>1,029,516</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	49,106	32,494	7
Pumping Expenses (620-625)	65,640	58,212	8
Water Treatment Expenses (630-635)	24,238	22,130	9
Transmission and Distribution Expenses (640-655)	112,768	126,947	10
Customer Accounts Expenses (901-904)	67,270	65,111	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	332,028	288,356	13
<b>Total Operation and Maintenance Expenses</b>	<b>651,050</b>	<b>593,250</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	220,552	122,922	14
Amortization Expense (404-407)		0	15
Taxes (408)	179,117	177,655	16
<b>Total Other Operating Expenses</b>	<b>399,669</b>	<b>300,577</b>	
<b>Total Operating Expenses</b>	<b>1,050,719</b>	<b>893,827</b>	
<b>NET OPERATING INCOME</b>	<b>(65,632)</b>	<b>135,689</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	14	21	1
Commercial	19	5,878	9,119	2
Industrial	11	154	273	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>31</b>	<b>6,046</b>	<b>9,413</b>	
Metered Sales to General Customers (461)				
Residential	2,390	198,476	425,458	4
Commercial	315	76,711	137,177	5
Industrial	72	20,571	34,417	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,777</b>	<b>295,758</b>	<b>597,052</b>	
Private Fire Protection Service (462)	10		6,547	7
Public Fire Protection Service (463)	2,819		306,604	8
Other Sales to Public Authorities (464)	32	8,930	20,124	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>5,669</b>	<b>310,734</b>	<b>939,740</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).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	306,604	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>306,604</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,433	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,433</b>	
<b>Miscellaneous Service Revenues (471):</b>		
HYDRANT USE SERVICE CHARGE	16,418	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>16,418</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	23,496	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>23,496</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)	24,110	15,062	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	24,996	17,432	4
<b>Total Source of Supply Expenses</b>	<b>49,106</b>	<b>32,494</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	5,639	2,757	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	53,764	49,358	7
Operation Supplies and Expenses (623)	716	675	8
Maintenance of Pumping Plant (625)	5,521	5,422	9
<b>Total Pumping Expenses</b>	<b>65,640</b>	<b>58,212</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	4,935	5,576	10
Chemicals (631)	14,861	13,664	11
Operation Supplies and Expenses (632)	1,625	686	12
Maintenance of Water Treatment Plant (635)	2,817	2,204	13
<b>Total Water Treatment Expenses</b>	<b>24,238</b>	<b>22,130</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	899	1,067	14
Operation Supplies and Expenses (641)	198	166	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,311	24,446	16
Maintenance of Mains (651)	52,056	19,646	17
Maintenance of Services (652)	21,922	56,867	18
Maintenance of Meters (653)	7,956	6,162	19
Maintenance of Hydrants (654)	24,398	18,555	20
Maintenance of Other Plant (655)	28	38	21
<b>Total Transmission and Distribution Expenses</b>	<b>112,768</b>	<b>126,947</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)	1,153	1,160	<b>22</b>
Accounting and Collecting Labor (902)	64,507	62,217	<b>23</b>
Supplies and Expenses (903)	1,610	1,734	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>67,270</b>	<b>65,111</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)	91,380	84,988	<b>27</b>
Office Supplies and Expenses (921)	10,360	11,480	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	76,050	59,436	<b>30</b>
Property Insurance (924)	14,400	14,400	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	105,595	87,937	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	30,462	26,529	<b>35</b>
Transportation Expenses (933)	3,781	3,586	<b>36</b>
Maintenance of General Plant (935)		0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>332,028</b>	<b>288,356</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>651,050</b>	<b>593,250</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		162,221	163,442	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,988	4,731	2
<b>Net property tax equivalent</b>		<b>157,233</b>	<b>158,711</b>	
Social Security		21,011	18,127	3
PSC Remainder Assessment		873	817	4
Other (specify): ADJUSTMENT TO PY PROPERTY TAX EQUIVALENT		0	0	5
<b>Total tax expense</b>		<b>179,117</b>	<b>177,655</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			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.177176				3
County tax rate	mills		1.846239				4
Local tax rate	mills		3.882526				5
School tax rate	mills		9.629676				6
Voc. school tax rate	mills		1.118297				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>16.653914</b>				<b>10</b>
Less: state credit	mills		1.372553				11
<b>Net tax rate</b>	mills		<b>15.281361</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.882526</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.747973</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>14.630499</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>16.653914</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.878502</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>15.281361</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>13.424708</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>12,209,276</b>	12,209,276				22
Materials & Supplies	\$	<b>12,231</b>	12,231				23
<b>Subtotal</b>	\$	<b>12,221,507</b>	<b>12,221,507</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>30,030</b>	30,030				25
<b>Taxable Assets</b>	\$	<b>12,191,477</b>	<b>12,191,477</b>				<b>26</b>
Assessment Ratio	dec.		0.991165				27
<b>Assessed Value</b>	\$	<b>12,083,765</b>	<b>12,083,765</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>13.424708</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>162,221</b>	<b>162,221</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	99,292					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>162,221</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)	19,877	30,000	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)	133,535	846,174	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>153,412</b>	<b>876,174</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	714		12
Structures and Improvements (321)	292,624		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	46,924		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	152,321		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>492,583</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)	41,610		23
<b>Total Water Treatment Plant</b>	<b>41,610</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)			49,877	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)			979,709	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>1,029,586</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			714	12
Structures and Improvements (321)			292,624	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)	29,573		17,351	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			152,321	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>29,573</b>	<b>0</b>	<b>463,010</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			41,610	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>41,610</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)	700		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,093,746		26
Transmission and Distribution Mains (343)	2,685,678		27
Fire Mains (344)	934		28
Services (345)	446,569		29
Meters (346)	573,780	46,983	30
Hydrants (348)	319,659	18,512	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,121,066</b>	<b>65,495</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	230,752	231,232	34
Office Furniture and Equipment (391)	5,258		35
Computer Equipment (391.1)	174,096		36
Transportation Equipment (392)	106,499		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	43,708	1,755	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	69,044		42
SCADA Equipment (397.1)	117,293		43
Miscellaneous Equipment (398)	19,773		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>766,423</b>	<b>232,987</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,575,094</b>	<b>1,174,656</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,575,094</b>	<b>1,174,656</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)			700 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,093,746 26
Transmission and Distribution Mains (343)			2,685,678 27
Fire Mains (344)			934 28
Services (345)			446,569 29
Meters (346)	1,840		618,923 30
Hydrants (348)	2,500		335,671 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>4,340</b>	<b>0</b>	<b>5,182,221</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			461,984 34
Office Furniture and Equipment (391)			5,258 35
Computer Equipment (391.1)			174,096 36
Transportation Equipment (392)			106,499 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			45,463 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)	2,360		66,684 42
SCADA Equipment (397.1)			117,293 43
Miscellaneous Equipment (398)	4,865		14,908 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>7,225</b>	<b>0</b>	<b>992,185</b>
<b>Total utility plant in service directly assignable</b>	<b>41,138</b>	<b>0</b>	<b>7,708,612</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>41,138</b>	<b>0</b>	<b>7,708,612</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)	3,872,653		27
Fire Mains (344)	0		28
Services (345)	678,800	9,800	29
Meters (346)	0		30
Hydrants (348)	507,729		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,059,182</b>	<b>9,800</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>5,059,182</b>	<b>9,800</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,059,182</b>	<b>9,800</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)			3,872,653 27
Fire Mains (344)			0 28
Services (345)			688,600 29
Meters (346)			0 30
Hydrants (348)			507,729 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>5,068,982</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>5,068,982</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>5,068,982</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	28,083	<b>28,083</b>	<b>1</b>
February	0	0	28,231	<b>28,231</b>	<b>2</b>
March	0	0	28,125	<b>28,125</b>	<b>3</b>
April	0	0	26,716	<b>26,716</b>	<b>4</b>
May	0	0	31,083	<b>31,083</b>	<b>5</b>
June	0	0	39,590	<b>39,590</b>	<b>6</b>
July	0	0	47,927	<b>47,927</b>	<b>7</b>
August	0	0	42,575	<b>42,575</b>	<b>8</b>
September	0	0	30,460	<b>30,460</b>	<b>9</b>
October	0	0	29,254	<b>29,254</b>	<b>10</b>
November	0	0	27,215	<b>27,215</b>	<b>11</b>
December	0	0	29,203	<b>29,203</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>388,462</b>	<b>388,462</b>	
Less: Water sold				310,734	<b>13</b>
Volume pumped but not sold				<b>77,728</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>80%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				2,850	<b>16</b>
Volume related to equipment/system malfunction				5,583	<b>17</b>
Non-utility volume NOT included in water sales				0	<b>18</b>
Total volume not sold but accounted for				<b>8,433</b>	<b>19</b>
Volume pumped but unaccounted for				<b>69,295</b>	<b>20</b>
Percent of water lost				<b>18%</b>	<b>21</b>
If more than 25%, indicate causes:					<b>22</b>
If more than 25%, state what action has been taken to reduce water loss:					<b>23</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,095	<b>24</b>
Date of maximum: 7/18/2006					<b>25</b>
Cause of maximum:					<b>26</b>
Dry Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				644	<b>27</b>
Date of minimum: 3/30/2006					<b>28</b>
Total KWH used for pumping for the year				521,088	<b>29</b>
If water is purchased: Vendor Name:					<b>30</b>
Point of Delivery:					<b>31</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #2	#2	82	15	208,000	Yes	<b>1</b>
DEEP WELL #3	#3	142	36	286,000	Yes	<b>2</b>
WELL #4	#4	89	18	76,000	Yes	<b>3</b>
WELL #5	#5	81	15	330,000	Yes	<b>4</b>
WELL #6	#6	130	18	330,000	Yes	<b>5</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	#2	#3	#4	1
Location	WELL #2	DEEP WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN WELL	BYRON-JACKSON	BYRON JACKSON	5
Year Installed	1956	1974	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	830	1,000	300	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9 10
Year Installed	1999	2002	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6	#7	14
Location	WELL #5	WELL #3	WELL #3	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	BYRON JACKSON	CRANE DONNING	CRANE DONNING	18
Year Installed	1983	1974	1974	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	1,000	500	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	US MOTORS	22 23
Year Installed	1996	1974	1974	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	75	40	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	#8	#9		1
Location	WELL #3	WELL #6		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	CRANE DONNING	GOULDS		5
Year Installed	1974	2006		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	1,500		8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		10
Year Installed	1974	2006		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	150		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
Year Installed				23
Type				24
Horsepower				25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	AIRSTRIPPER	BRISTLECONE	DEEP WELL #3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	<b>4</b>
Year constructed	1984	1995	1979	<b>5</b>
Year constructed	1984	1995	1979	<b>6</b>
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	CONCRETE	<b>7</b>
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	CONCRETE	<b>8</b>
Elevation difference in feet (See Headnote 3.)	27	164	167	<b>9</b>
Elevation difference in feet (See Headnote 3.)	27	164	167	<b>10</b>
Total capacity in gallons (actual)	1,000	300,000	550,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	GAS	<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	GAS	<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	WELLHOUSE	<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	WELLHOUSE	<b>16</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	WELLHOUSE	<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>19</b>
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	<b>20</b>
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	<b>21</b>
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	<b>22</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>23</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>24</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>25</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>25</b>

## 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	HARTRIDGE	HILL STREET	WELL#5	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1975	1974	1979	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	166	186	167	6
Total capacity in gallons (actual)	250,000	250,000	550,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	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)?	Y	Y	Y	14

### WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,881	0	0	0	<b>1,881</b>	<b>1</b>
M	D	6.000	44,697	0	0	0	<b>44,697</b>	<b>2</b>
M	D	8.000	139,389	0	0	0	<b>139,389</b>	<b>3</b>
M	D	12.000	73,005	0	0	0	<b>73,005</b>	<b>4</b>
<b>Total Within Municipality</b>			<b>258,972</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>258,972</b>	
<b>Total Utility</b>			<b>258,972</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>258,972</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	0.625	1,223	0	0	0	1,223		1
M	1.000	1,157	0	0	0	1,157		2
M	1.250	1	0	0	0	1		3
M	1.500	43	0	0	0	43		4
M	2.000	29	0	0	0	29		5
M	3.000	7	0	0	0	7		6
M	4.000	5	0	0	0	5		7
M	6.000	24	0	0	0	24		8
M	8.000	23	1	0	0	24		9
M	10.000		1	0	0	1		10
<b>Total Utility</b>		<b>2,512</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2,514</b>	<b>0</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	2,703	48	3	0	2,748	395	1
0.750	37	6	0	0	43	10	2
1.000	169	24	20	0	173	37	3
1.250	0	0	0	0	0	0	4
1.500	75	0	0	0	75	25	5
2.000	27	0	0	0	27	14	6
3.000	3	0	0	0	3	3	7
4.000	2	0	0	0	2	2	8
8.000	2	0	0	0	2	1	9
<b>Total:</b>	<b>3,018</b>	<b>78</b>	<b>23</b>	<b>0</b>	<b>3,073</b>	<b>487</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	2,351	158	18	11	0	210	2,748	1
0.750	10	12	8	4	0	9	43	2
1.000	49	80	29	4	0	11	173	3
1.250	0	0	0	0	0	0	0	4
1.500	0	50	13	4	0	8	75	5
2.000	0	16	4	5	0	2	27	6
3.000	0	0	1	2	0	0	3	7
4.000	0	0	0	2	0	0	2	8
8.000	0	1	0	0	0	1	2	9
<b>Total:</b>	<b>2,410</b>	<b>317</b>	<b>73</b>	<b>32</b>	<b>0</b>	<b>241</b>	<b>3,073</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	588	5	5		588	2
<b>Total Fire Hydrants</b>	<b>588</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>588</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:	588
Number of distribution system valves end of year:	782
Number of distribution valves operated during year:	778

---

## WATER OPERATING SECTION FOOTNOTES

---

### 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.

Account 600:

The reason for the increase is due to Well #6 going online for the first time during 2006.

Account 650:

The reason for the decrease is that 2005 was the last time for amortization of water tower painting costs.

Account 652:

In the prior year, there was a project for replacing curb stops around the Village. Curb stops are parts of services and were considered maintenance. Curb stops were not replaced in 2006.

Account 605:

The reason for the increase is due to Well #6 going online for the first time during 2006.

Account 654:

The reason for the increase is due to repairs done as a result of paving projects done within the Village during 2006.

Account 923:

The reason for increase was due to a cross-connection inspection in 2006. In addition, there was a water tower inspection. Both of these inspection did not happen in 2005.

Account 651:

The increase from prior year was due to an increase in water main breaks and repairs done in correlation with the paving projects that were done throughout the Village during 2006.

---

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Account 314:

The reason for the addition during 2006 was due to Well #6 becoming operational during the current year.

Account 390:

The reason for the addition during 2006 was due to Well #6 becoming operational during the current year. Well #6 includes a wellhouse on site.

---

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Services (Page W-18)

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

Services added during the current year were financed completely by developer contributions.

**If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.**

All services were in use at the end of 2006.

---

### 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.**

Yes.

---