



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: WALWORTH MUNICIPAL WATER & SEWER UTILITY

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Principal Office: 227 N. MAIN STREET  
P.O. BOX 400  
WALWORTH, WI 53184

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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.*

### SIGNATURE PAGE

I LISA ROGERS of  
(Person responsible for accounts)

WALWORTH MUNICIPAL WATER & SEWER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/31/2008  
(Date)

DEPUTY CLERK / TREASURER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WALWORTH MUNICIPAL WATER & SEWER UTILITY

**Utility Address:** 227 N. MAIN STREET  
P.O. BOX 400  
WALWORTH, WI 53184

**When was utility organized?** 5/11/1911

**Report any change in name:**

**Effective Date:**

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

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

**Name:** DONNA SCHUT  
**Title:** VILLAGE TREASURER

**Office Address:**  
227 N. MAIN STREET  
P.O. BOX 400  
WALWORTH, WI 53184

**Telephone:** (262) 275 - 2127

**Fax Number:** (262) 275 - 9881

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

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

**Name:** ARTHUR C. TILLMAN  
**Title:** CPA

**Office Address:** DEIGNAN & ASSOCIATES, S.C.  
326 CENTER STREET  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 6281

**Fax Number:** (262) 248 - 6088

**E-mail Address:** atillman@deignanpcpa.com

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

**Name:** MATTHEW D. LONG  
**Title:** CHAIRMAN

**Office Address:**  
P.O. BOX 275  
WALWORTH, WI 53184

**Telephone:** (262) 227 - 5212

**Fax Number:** (262) 275 - 9881

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

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**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:**

**Title:**

**Office Address:** DEIGNAN & ASSOCIATES, S.C.  
326 CENTER STREET  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 6281

**Fax Number:** (262) 248 - 6088

**E-mail Address:** pgreening@deignanpcpa.com

**Date of most recent audit report:** 12/31/2007

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

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

**Name:** MR BRUCE NELSON

**Title:** SUPERINTENDENT OF PUBLIC WORKS

**Office Address:**

121 BADGER STREET  
P.O. BOX 400  
WALWORTH, WI 53184

**Telephone:** (262) 275 - 6648

**Fax Number:** (262) 275 - 8247

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

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

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

MR MATTHEW D LONG, CHAIRMAN  
MR DAVID RASMUSSEN  
MR RICH SIMONSON

**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:** [REDACTED]

**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:**

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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)	467,258	257,540	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	437,609	173,538	2
Depreciation Expense (403)	44,578	31,143	3
Amortization Expense (404)	0	0	4
Taxes (408)	54,494	46,886	5
<b>Total Operating Expenses</b>	<b>536,681</b>	<b>251,567</b>	
<b>Net Operating Income</b>	<b>(69,423)</b>	<b>5,973</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(69,423)</b>	<b>5,973</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	17,593	20,200	8
Interest and Dividend Income (419)	4,618	9,869	9
Miscellaneous Nonoperating Income (421)	926,501	567,866	10
<b>Total Other Income</b>	<b>948,712</b>	<b>597,935</b>	
<b>Total Income</b>	<b>879,289</b>	<b>603,908</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(5,528)	(5,528)	11
Other Income Deductions (426)	19,537	17,597	12
<b>Total Miscellaneous Income Deductions</b>	<b>14,009</b>	<b>12,069</b>	
<b>Income Before Interest Charges</b>	<b>865,280</b>	<b>591,839</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	54,365	17,379	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>54,365</b>	<b>17,379</b>	
<b>Net Income</b>	<b>810,915</b>	<b>574,460</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,573,839	4,159,379	19
Balance Transferred from Income (433)	810,915	574,460	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	119,000	160,000	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,265,754</b>	<b>4,573,839</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	467,258		467,258	1
<b>Total (Acct. 400):</b>	<b>467,258</b>	<b>0</b>	<b>467,258</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	437,609		437,609	2
<b>Total (Acct. 401):</b>	<b>437,609</b>	<b>0</b>	<b>437,609</b>	
<b>Depreciation Expense (403):</b>				
Derived	44,578		44,578	3
<b>Total (Acct. 403):</b>	<b>44,578</b>	<b>0</b>	<b>44,578</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	54,494		54,494	5
<b>Total (Acct. 408):</b>	<b>54,494</b>	<b>0</b>	<b>54,494</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>(69,423)</b>	<b>0</b>	<b>(69,423)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
CELLULAR TOWER RENTAL	17,593		17,593	9
<b>Total (Acct. 418):</b>	<b>17,593</b>	<b>0</b>	<b>17,593</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	4,618	0	4,618	10
<b>Total (Acct. 419):</b>	<b>4,618</b>	<b>0</b>	<b>4,618</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		531,734	531,734	11

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NON-REGULATED SEWER UTILITY INCOME	393,867	0	393,867 12
WATER IMPACT FEES	0	900	900 13
<b>Total (Acct. 421):</b>	<b>393,867</b>	<b>532,634</b>	<b>926,501</b>
<b>TOTAL OTHER INCOME:</b>	<b>416,078</b>	<b>532,634</b>	<b>948,712</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(5,528)		(5,528) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(5,528)</b>	<b>0</b>	<b>(5,528)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		19,537	19,537 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>19,537</b>	<b>19,537</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(5,528)</b>	<b>19,537</b>	<b>14,009</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	54,365		54,365 18
<b>Total (Acct. 427):</b>	<b>54,365</b>	<b>0</b>	<b>54,365</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</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>
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0	0	0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>54,365</b>	<b>0</b>	<b>54,365</b>
<b>NET INCOME:</b>	<b>297,818</b>	<b>513,097</b>	<b>810,915</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,630,302	943,537	4,573,839 24
<b>Total (Acct. 216):</b>	<b>3,630,302</b>	<b>943,537</b>	<b>4,573,839</b>
<b>Balance Transferred from Income (433):</b>			
Derived	297,818	513,097	810,915 25
<b>Total (Acct. 433):</b>	<b>297,818</b>	<b>513,097</b>	<b>810,915</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>			
OPERATING TRANSFER TO VILLAGE	110,000	0	110,000 27
RENT PAID TO VILLAGE	9,000	0	9,000 28
<b>Total (Acct. 435)--Debit:</b>	<b>119,000</b>	<b>0</b>	<b>119,000</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,809,120</b>	<b>1,456,634</b>	<b>5,265,754</b>

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	467,258	0	0	0	<b>467,258</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>467,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>467,258</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,948,453	3,845,546	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	850,465	785,730	2
<b>Net Utility Plant</b>	<b>4,097,988</b>	<b>3,059,816</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,757,826	2,306,312	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	593,830	549,068	4
<b>Net Nonutility Property</b>	<b>2,163,996</b>	<b>1,757,244</b>	
Investment in Municipality (123)	969,097	986,513	5
Other Investments (124)	4,906	4,906	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>3,137,999</b>	<b>2,748,663</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	41,605	21,408	8
Temporary Cash Investments (132)	160,266	152,188	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	70,196	37,864	11
Other Accounts Receivable (143)	120,031	109,327	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	11,828	10,940	15
Prepayments (165)	0	9,309	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>403,926</b>	<b>341,036</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>7,639,913</b>	<b>6,149,515</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	129,408	129,408	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	5,265,754	4,573,839	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,395,162</b>	<b>4,703,247</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	182,747	198,087	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	1,461,787	695,932	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,644,534</b>	<b>894,019</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	64,881	154,743	<b>28</b>
Payables to Municipality (233)	348,246	229,485	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	49,739	40,841	<b>31</b>
Interest Accrued (237)	22,628	8,002	<b>32</b>
Other Current and Accrued Liabilities (238)	26,271	25,198	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>511,765</b>	<b>458,269</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	88,452	93,980	<b>36</b>
<b>Total Deferred Credits</b>	<b>88,452</b>	<b>93,980</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,639,913</b>	<b>6,149,515</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	3,845,546	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	3,439,002	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,509,451	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>4,948,453</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)	683,722	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	166,743	0	0	0	12
<b>Total Accumulated Provision</b>	<b>850,465</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,097,988</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>	638,524				<b>638,524</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	44,578				<b>44,578</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,520				<b>1,520</b>	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>46,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,098</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	900				<b>900</b>	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900</b>	25
<b>Balance end of year (110.1)</b>	<b>683,722</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>683,722</b>	26
<b>Composite Depreciation Rate?</b>	Yes					27
If yes, what is the rate?	1.56%					28

### 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>	147,206				<b>147,206</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	19,537				<b>19,537</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>19,537</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,537</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>166,743</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166,743</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	1.56%					<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	2,306,312	451,514		2,757,826	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>2,306,312</b>	<b>451,514</b>	<b>0</b>	<b>2,757,826</b>	
Less accum. prov. depr. & amort. (122)	549,068	44,762		593,830	3
<b>Net Nonutility Property</b>	<b>1,757,244</b>	<b>406,752</b>	<b>0</b>	<b>2,163,996</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	11,828	10,940
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>11,828</b>	<b>10,940</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>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</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	129,408	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>129,408</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)	
1997 Clean Water Fund Bonds	09/24/1997	05/01/2017	3.16%	182,747	1
<b>Total Bonds (Account 221):</b>				<b>182,747</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
WSB LOAN - WELL	09/01/2005	09/01/2015	4.00%	1,261,787	1
WSB LOAN - WATER TOWER	06/12/2007	06/12/2017	4.50%	200,000	2
<b>Total for Account 224</b>				<b>1,461,787</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	40,841	1
<b>Accruals:</b>		
Charged water department expense	54,494	2
Charged electric department expense		3
Charged sewer department expense	1,202	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>55,696</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	40,841	6
Social Security taxes	5,817	7
PSC Remainder Assessment	140	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>46,798</b>	
<b>Balance end of year</b>	<b>49,739</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>					
1997 Clean Water Fund Bonds	1,043	5,934	6,015	962	1
<b>Subtotal</b>	<b>1,043</b>	<b>5,934</b>	<b>6,015</b>	<b>962</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>					
WSB-WELL	6,959	43,543	33,724	16,778	3
WSB-WATER TOWER		4,888		4,888	4
<b>Subtotal</b>	<b>6,959</b>	<b>48,431</b>	<b>33,724</b>	<b>21,666</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,002</b>	<b>54,365</b>	<b>39,739</b>	<b>22,628</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>		
INVESTMENT IN JOINT TREATMENT PLANT	969,097	1
<b>Total (Acct. 123):</b>	<b>969,097</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS DEFERRED	4,906	2
<b>Total (Acct. 124):</b>	<b>4,906</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	70,196	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>70,196</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	92,384	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
TAXES RECEIVABLE	27,292	11
OTHER ACCOUNTS RECEIVABLE	355	12
<b>Total (Acct. 143):</b>	<b>120,031</b>	
<b>Receivables from Municipality (145):</b>		
NONE		13
<b>Total (Acct. 145):</b>	<b>0</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.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
WAGES, BENEFITS, AND OTHER REIMBURSABLES TO VILLAGE	348,246	17
<b>Total (Acct. 233):</b>	<b>348,246</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	88,452	18
NONE		19
<b>Total (Acct. 253):</b>	<b>88,452</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	2,622,466	0	0	0	2,622,466	1
Materials and Supplies	11,384	0	0	0	11,384	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	661,123	0	0	0	661,123	4
Customer Advances for Construction					0	5
Regulatory Liability	91,216	0	0	0	91,216	6
					0	7
<b>Average Net Rate Base</b>	<b>1,881,511</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,881,511</b>	
Net Operating Income	(69,423)	0	0	0	(69,423)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-3.69%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-3.69%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.2	1
Electric		2
Gas		3
Sewer		4

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	93,980	0	0	0	<b>93,980</b>	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,528	0	0	0	<b>5,528</b>	<b>3</b>
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>88,452</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,452</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

Done

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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)	460,076	250,359	1
<b>Total Sales of Water</b>	<b>460,076</b>	<b>250,359</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,388	797	2
Other Water Revenues (474)	4,794	6,384	3
<b>Total Other Operating Revenues</b>	<b>7,182</b>	<b>7,181</b>	
<b>Total Operating Revenues</b>	<b>467,258</b>	<b>257,540</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	381,897	113,928	4
General Operating Expenses (680-690)	55,712	59,610	5
<b>Total Operation and Maintenance Expenses</b>	<b>437,609</b>	<b>173,538</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	44,578	31,143	6
Amortization Expense (404)		0	7
Taxes (408)	54,494	46,886	8
<b>Total Other Operating Expenses</b>	<b>99,072</b>	<b>78,029</b>	
<b>Total Operating Expenses</b>	<b>536,681</b>	<b>251,567</b>	
<b>NET OPERATING INCOME</b>	<b>(69,423)</b>	<b>5,973</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	925	62,112	154,310	4
Commercial	113	24,132	55,343	5
Industrial	30	55,670	72,533	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,068</b>	<b>141,914</b>	<b>282,186</b>	
Private Fire Protection Service (462)	20		13,477	7
Public Fire Protection Service (463)	1		157,222	8
Other Sales to Public Authorities (464)	18	3,199	7,191	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>1,107</b>	<b>145,113</b>	<b>460,076</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	157,222	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>157,222</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,388	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,388</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,631	7
<b>Other (specify):</b>		
MISCELLANEOUS SALES	163	8
<b>Total Other Water Revenues (474)</b>	<b>4,794</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	76,035	69,665	1
Purchased Water (610)	20,110	0	2
Fuel or Power Purchased for Pumping (620)	27,474	23,955	3
Chemicals (630)	4,668	2,889	4
Supplies and Expenses (640)	10,377	7,691	5
Repairs of Water Plant (650)	240,992	7,883	6
Transportation Expenses (660)	2,241	1,845	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>381,897</b>	<b>113,928</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	16,702	18,107	8
Office Supplies and Expenses (681)	7,249	5,572	9
Outside Services Employed (682)	8,194	13,101	10
Insurance Expense (684)	3,907	3,797	11
Employees Pensions and Benefits (686)	15,374	16,484	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	4,286	2,549	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>55,712</b>	<b>59,610</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>437,609</b>	<b>173,538</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		49,739	40,841	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,202	1,197	2
<b>Net property tax equivalent</b>		<b>48,537</b>	<b>39,644</b>	
Social Security		5,817	5,329	3
PSC Remainder Assessment		140	1,913	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>54,494</b>	<b>46,886</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.229480				3
County tax rate	mills		5.179890				4
Local tax rate	mills		6.744340				5
School tax rate	mills		10.763010				6
Voc. school tax rate	mills		1.619270				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>24.535990</b>				<b>10</b>
Less: state credit	mills		1.974530				11
<b>Net tax rate</b>	mills		<b>22.561460</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.744340</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.382280</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.126620</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.535990</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.779533</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.561460</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.587408</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,845,546	3,845,546				22
Materials & Supplies	\$	10,940	10,940				23
<b>Subtotal</b>	\$	<b>3,856,486</b>	<b>3,856,486</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,856,486</b>	<b>3,856,486</b>				<b>26</b>
Assessment Ratio	dec.		0.733332				27
<b>Assessed Value</b>	\$	<b>2,828,085</b>	<b>2,828,085</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.587408</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>49,739</b>	<b>49,739</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	31,671					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>49,739</b>					<b>34</b>

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		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)	26,474		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)	81,074	474,654	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>107,548</b>	<b>474,654</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	23,868	604,375	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	55,354	264,402	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	26,313	200,350	20
<b>Total Pumping Plant</b>	<b>105,535</b>	<b>1,069,127</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,080	27,635	23
<b>Total Water Treatment Plant</b>	<b>3,080</b>	<b>27,635</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)			26,474	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)			555,728	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>582,202</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			628,243	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			319,756	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			226,663	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,174,662</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			30,715	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>30,715</b>	

**WATER UTILITY PLANT IN SERVICE**  
**--Plant Financed by Utility or Municipality--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	359,072		26
Transmission and Distribution Mains (343)	579,724	13,693	27
Fire Mains (344)	0		28
Services (345)	106,418		29
Meters (346)	186,472	17,804	30
Hydrants (348)	117,034		31
Other Transmission and Distribution Plant (349)	258		32
<b>Total Transmission and Distribution Plant</b>	<b>1,348,978</b>	<b>31,497</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	35,000	31,059	33
Structures and Improvements (371)	81,678		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	48,414		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>165,092</b>	<b>31,059</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,730,233</b>	<b>1,633,972</b>	
Common Utility Plant Allocated to Water Department	75,697		40
<b>Total utility plant in service</b>	<b>1,805,930</b>	<b>1,633,972</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			359,072 26
Transmission and Distribution Mains (343)			593,417 27
Fire Mains (344)			0 28
Services (345)			106,418 29
Meters (346)	900		203,376 30
Hydrants (348)			117,034 31
Other Transmission and Distribution Plant (349)			258 32
<b>Total Transmission and Distribution Plant</b>	<b>900</b>	<b>0</b>	<b>1,379,575</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			66,059 33
Structures and Improvements (371)			81,678 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			48,414 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>196,151</b>
<b>Total utility plant in service directly assignable</b>	<b>900</b>	<b>0</b>	<b>3,363,305</b>
Common Utility Plant Allocated to Water Department			75,697 40
<b>Total utility plant in service</b>	<b>900</b>	<b>0</b>	<b>3,439,002</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	715,178	343,997	27
Fire Mains (344)	0		28
Services (345)	169,796	86,144	29
Meters (346)	0		30
Hydrants (348)	110,242	84,094	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>995,216</b>	<b>514,235</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>995,216</b>	<b>514,235</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>995,216</b>	<b>514,235</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)			1,059,175 27
Fire Mains (344)			0 28
Services (345)			255,940 29
Meters (346)			0 30
Hydrants (348)			194,336 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,509,451</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,509,451</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,509,451</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			17,469	<b>17,469</b>	1
February			19,571	<b>19,571</b>	2
March			22,569	<b>22,569</b>	3
April			16,864	<b>16,864</b>	4
May	3,553		16,165	<b>19,718</b>	5
June	3,553		16,430	<b>19,983</b>	6
July			15,372	<b>15,372</b>	7
August			14,638	<b>14,638</b>	8
September			13,387	<b>13,387</b>	9
October			13,844	<b>13,844</b>	10
November			12,645	<b>12,645</b>	11
December			13,865	<b>13,865</b>	12
<b>Total annual pumpage</b>	<b>7,106</b>	<b>0</b>	<b>192,819</b>	<b>199,925</b>	
Less: Water sold				145,113	13
Volume pumped but not sold				<b>54,812</b>	14
Volume sold as a percent of volume pumped				<b>73%</b>	15
Volume used for water production, water quality and system maintenance				3,038	16
Volume related to equipment/system malfunction				33,062	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>36,100</b>	19
Volume pumped but unaccounted for				<b>18,712</b>	20
Percent of water lost				<b>9%</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.)				879	24
Date of maximum: 3/2/2007					25
Cause of maximum:					26
Main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				212	27
Date of minimum: 5/11/2007					28
Total KWH used for pumping for the year				264,255	29
If water is purchased: Vendor Name: VILLAGE OF FONTANA					30
Point of Delivery: INTERCONNECTION SITE					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>	
REED STREET	WELL #3	88	16	227,000	Yes	<b>1</b>
N. MAIN	WELL #4	86	16	172,000	Yes	<b>2</b>
BRENNEN DRIVE	WELL #5	90	16	74,000	Yes	<b>3</b>
BRENNEN DRIVE	WELL #6	180	16	54,000	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	WELL #3	WELL #4	WELL #5	1
Location	READ STREET	N. MAIN	BRENNEN DRIVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	POMONA	GE - AMERICAN MARCH	5
Year Installed	1958	1968	2007	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	520	350	400	8
Pump Motor or Standby Engine Mfr	GENERAC POWER SYSTEM	WESTINGHOUSE GENERAC POWER SYSTEM		9 10
Year Installed	1999	1968	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6			14
Location	BRENNEN DRIVE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	GE- AMERICAN MARSH			18
Year Installed	2007			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	200			21
Pump Motor or Standby Engine Mfr	GENERAC POWER SYSTEM			22 23
Year Installed	2007			24
Type	ELECTRIC			25
Horsepower	40			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		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1981		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	145		6
Total capacity in gallons (actual)	500,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	12,786	0	0	0	<b>12,786</b>	<b>1</b>
M	D	6.000	28,122	0	0	0	<b>28,122</b>	<b>2</b>
P	D	6.000	266	236	0	0	<b>502</b>	<b>3</b>
M	D	8.000	3,241	0	0	0	<b>3,241</b>	<b>4</b>
P	D	8.000	15,359	7,161	0	0	<b>22,520</b>	<b>5</b>
P	D	10.000	1,358	0	0	0	<b>1,358</b>	<b>6</b>
M	T	12.000	1,485	0	0	0	<b>1,485</b>	<b>7</b>
P	T	12.000	11,470	2,145	0	0	<b>13,615</b>	<b>8</b>
<b>Total Within Municipality</b>			<b>74,087</b>	<b>9,542</b>	<b>0</b>	<b>0</b>	<b>83,629</b>	
<b>Total Utility</b>			<b>74,087</b>	<b>9,542</b>	<b>0</b>	<b>0</b>	<b>83,629</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)	
L	0.750	447	0	0	0	447	5	1
M	0.750	126	0	0	0	126	0	2
M	1.000	339	68	0	0	407	128	3
M	1.500	24	0	0	0	24	0	4
M	1.750	6	0	0	0	6	0	5
M	2.000	24	32	0	0	56	37	6
M	6.000	10	0	0	0	10	0	7
M	8.000	9	0	0	0	9	0	8
<b>Total Utility</b>		<b>985</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>1,085</b>	<b>170</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	1,046	59	10	0	1,095	6	1
1.000	27	3	3	0	27	0	2
1.250	3	0	0	0	3	0	3
1.500	15	3	0	0	18	0	4
2.000	15	0	0	0	15	0	5
4.000	2	0	0	0	2	0	6
<b>Total:</b>	<b>1,108</b>	<b>65</b>	<b>13</b>	<b>0</b>	<b>1,160</b>	<b>6</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	908	91	14	13	0	69	1,095	1
1.000	8	10	7	1	0	1	27	2
1.250	3	0	0	0	0	0	3	3
1.500	4	5	5	2	0	2	18	4
2.000	2	7	3	1	0	2	15	5
4.000	0	0	1	1	0	0	2	6
<b>Total:</b>	<b>925</b>	<b>113</b>	<b>30</b>	<b>18</b>	<b>0</b>	<b>74</b>	<b>1,160</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	167	19			186	2
<b>Total Fire Hydrants</b>	<b>167</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>186</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:

Number of distribution system valves end of year: 235

Number of distribution valves operated during year: 15

## WATER OPERATING SECTION FOOTNOTES

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

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

Done

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

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

The increase in Repairs of Water Plant (650) is due to repainting of the water tower at a cost of \$222,750 and main break repairs of \$13,246.

The decrease in Outside Services Employed (682) is due to fewer outside services used in 2007.

The increase in Supplies and Expenses (640) is due to safety equipment purchased for \$3,229.

The increase in Purchased Water (610) is due to water purchased from the Village of Fontana.

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

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

The common utility plant is allocated 50/50 between the water and sewer utilities.

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

The additions to accounts exceeding \$10,000 are for the well and wellhouse completed and up and running in 2007.

### 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.

Water mains added during year were financed by developers.

### Water Services (Page W-18)

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

Water services added during year were financed by developers.

### Meters (Page W-19)

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

The meters greater than 2" reported in residential are for duplex condo associations which supply more than one customer.

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.

No, will try to do so in the future.