



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MUKWONAGO MUNICIPAL WATER UTILITY

Principal Office: 440 RIVER CREST COURT
P.O. BOX 206
MUKWONAGO, WI 53149

For the Year Ended: DECEMBER 31, 2007

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MUKWONAGO MUNICIPAL WATER UTILITY

Utility Address: 440 RIVER CREST COURT

P.O. BOX 206

MUKWONAGO, WI 53149

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR STEVE BRAATZ

Title: VILLAGE CLERK/TREASURER

Office Address:

440 RIVER CREST COURT

P.O. BOX 206

MUKWONAGO, WI 53149

Telephone: (262) 363 - 6420

Fax Number: (262) 363 - 6425

E-mail Address:

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

Name: MR JOHN KNEPEL

Title: CPA

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

115 S 84TH ST STE 400

MILWAUKEE, WI 53214

Telephone: (414) 777 - 5359

Fax Number: (414) 777 - 5555

E-mail Address: jknepel@virchowkrause.com

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

Name: MR ARNOLD FICKAU JR

Title: CHAIRPERSON

Office Address:

440 RIVER CREST COURT

P.O. BOX 206

MUKWONAGO, WI 53149

Telephone: (262) 363 - 6420

Fax Number: (262) 363 - 6425

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: MR JOHN KNEPEL

Title: CPA

Office Address: VIRCHOW KRAUSE & COMPANY, LLP
115 S 84TH ST STE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5359

Fax Number: (414) 777 - 5555

E-mail Address: jknepel@virchowkrause.com

Date of most recent audit report: 3/29/2008

Period covered by most recent audit: JANUARY 1, 2007 THROUGH DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: MR. IVAN T. ZAREMBA

Title: SUPERINTENDENT

Office Address:

440 RIVER CREST COURT
P.O. BOX 206
MUKWONAGO, WI 53149

Telephone: (262) 363 - 6439

Fax Number: (262) 363 - 6952

E-mail Address: waterdept@villageofmukwonago.com

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR DALE FENNEL
MR ARNOLD FICKAU, JR, CHAIRPERSON
MR DENNIS O'BRYAN

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,498,871	1,436,889	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	485,739	511,327	2
Depreciation Expense (403)	237,465	227,138	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	298,153	250,281	5
Total Operating Expenses	1,021,357	988,746	
Net Operating Income	477,514	448,143	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	477,514	448,143	
OTHER INCOME			
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)	153,334	121,744	10
Miscellaneous Nonoperating Income (421)	44,346	203,678	11
Total Other Income	197,680	325,422	
Total Income	675,194	773,565	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(22,490)	(22,490)	12
Other Income Deductions (426)	90,487	90,487	13
Total Miscellaneous Income Deductions	67,997	67,997	
Income Before Interest Charges	607,197	705,568	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	319,003	250,515	14
Amortization of Debt Discount and Expense (428)	23,645	21,004	15
Amortization of Premium on Debt--Cr. (429)	6,225	6,225	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
Total Interest Charges	336,423	265,294	
Net Income	270,774	440,274	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,220,667	7,780,393	20
Balance Transferred from Income (433)	270,774	440,274	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
Total Unappropriated Earned Surplus End of Year (216)	8,491,441	8,220,667	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,498,871		1,498,871	1
Total (Acct. 400):	1,498,871	0	1,498,871	
Operation and Maintenance Expense (401-402):				
Derived	485,739		485,739	2
Total (Acct. 401-402):	485,739	0	485,739	
Depreciation Expense (403):				
Derived	237,465		237,465	3
Total (Acct. 403):	237,465	0	237,465	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	298,153		298,153	5
Total (Acct. 408):	298,153	0	298,153	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	477,514	0	477,514	

OTHER INCOME

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

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)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	153,334	0	153,334 11
Total (Acct. 419):	153,334	0	153,334
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
SUNDRY	1,357	0	1,357 13
SPECIAL ASSESSMENT LEVIED	42,989	0	42,989 14
Total (Acct. 421):	44,346	0	44,346
TOTAL OTHER INCOME:	197,680	0	197,680

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(22,490)		(22,490) 15
NONE	0	0	0 16
Total (Acct. 425):	(22,490)	0	(22,490)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		90,487	90,487 17
NONE	0	0	0 18
Total (Acct. 426):	0	90,487	90,487
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(22,490)	90,487	67,997

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	319,003		319,003 19
Total (Acct. 427):	319,003	0	319,003
Amortization of Debt Discount and Expense (428):			
CURRENT YEAR AMMORTIZATION	23,645		23,645 20
Total (Acct. 428):	23,645	0	23,645
Amortization of Premium on Debt--Cr. (429):			
CURRENT YEAR AMMORTIZATION	6,225		6,225 21
Total (Acct. 429):	6,225	0	6,225
Interest on Debt to Municipality (430):			
Derived	0		0 22
Total (Acct. 430):	0	0	0

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)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	336,423	0	336,423
NET INCOME:	361,261	(90,487)	270,774
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,705,909	5,514,758	8,220,667 25
Total (Acct. 216):	2,705,909	5,514,758	8,220,667
Balance Transferred from Income (433):			
Derived	361,261	(90,487)	270,774 26
Total (Acct. 433):	361,261	(90,487)	270,774
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,067,170	5,424,271	8,491,441

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
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):					
Cost of merchandise sold					0 2
Payroll					0 3
Materials					0 4
Taxes					0 5
Other (list by major classes):					
NONE					0 6
Total costs and expenses	0	0	0	0	0
Net income (or loss)	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	1,498,871	0	0	0	1,498,871	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
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,498,871	0	0	0	1,498,871	

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	159,638		159,638	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	8,463		8,463	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
Total Payroll	168,101	0	168,101	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	3.4	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	19,106,863	17,697,628	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,953,817	2,727,759	2
Net Utility Plant	16,153,046	14,969,869	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	369,153	367,877	6
Special Funds (125)	2,463,841	2,138,527	7
Total Other Property and Investments	2,832,994	2,506,404	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	336,149	73,180	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	341,951	333,200	11
Other Accounts Receivable (143)	70	498	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	87,116	91,962	14
Materials and Supplies (150)	19,225	19,410	15
Prepayments (165)	1,641	2,418	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	786,152	520,668	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	70,756	66,882	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	70,756	66,882	
Total Assets and Other Debits	19,842,948	18,063,823	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,171,688	2,171,688	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	8,491,441	8,220,667	23
Total Proprietary Capital	10,663,129	10,392,355	
LONG-TERM DEBT			
Bonds (221)	6,849,804	5,213,477	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,579,091	1,692,435	26
Total Long-Term Debt	8,428,895	6,905,912	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	140,594	66,013	28
Payables to Municipality (233)	61,751	100,000	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	12,426	31
Interest Accrued (237)	62,495	50,638	32
Other Current and Accrued Liabilities (238)	5,888	6,135	33
Total Current and Accrued Liabilities	270,728	235,212	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	1,037	7,262	34
Customer Advances for Construction (252)	5,120	7,120	35
Other Deferred Credits (253)	474,039	515,962	36
Total Deferred Credits	480,196	530,344	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	19,842,948	18,063,823	

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)	
First of Year:					
Total Utility Plant - First of Year	17,697,628	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	11,207,412	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,632,250	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)	2,267,201				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	19,106,863	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,222,849	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	730,968	0	0	0	13
Total Accumulated Provision	2,953,817	0	0	0	
Net Utility Plant	16,153,046	0	0	0	

**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)	
Balance first of year (110.1)	2,087,278				2,087,278	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	237,465				237,465	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,139				12,139	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
Total credits	249,604	0	0	0	249,604	16
Debits during year						17
Book cost of plant retired	114,033				114,033	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	114,033	0	0	0	114,033	25
Balance end of year (110.1)	2,222,849	0	0	0	2,222,849	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						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)	
Balance first of year (110.1)	640,481				640,481	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	90,487				90,487	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	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
Total credits	90,487	0	0	0	90,487	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	730,968	0	0	0	730,968	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	19,225	19,410
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	19,225	19,410

**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)		
Unamortized debt discount & expense (181)				
2002 WATER SYSTEM REVENUE BONDS \$2,466,450	5,337	428	0	1
2002 WATER SYSTEM REVENUE BONDS \$690,000	2,991	428	41,626	2
2005 WATER SYSTEM REVENUE BANS	9,120	428	1,516	3
2006 WATER SYSTEM REVENUE BANS	5,028	428	1,265	4
2007 WATER SYSTEM REVENUE BONDS	1,170	428	26,349	5
Total			70,756	
Unamortized premium on debt (251)				
2005 WATER SYSTEM REVENUE BANS	6,225	429	1,037	6
Total			1,037	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,171,688	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,171,688</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2002 WATERWORKS SYSTEM REVENUE BONI	02/15/2002	12/01/2021	3.17%	2,148,525	1
2004 G.O. REFUNDING BONDS	12/15/2004	04/01/2009	3.15%	62,579	2
2005 WATERWORKS SYSTEM REVENUE BANS	03/01/2005	03/01/2008	3.30%	1,935,212	3
2006 WATERWORKS SYSTEM REVENUE BANS	05/15/2006	03/01/2008	4.25%	832,590	4
2007 WATERWORKS SYSTEM REVENUE BONI	04/01/2007	04/01/2024	4.25%	1,870,898	5
Total Bonds (Account 221):				6,849,804	

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)	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN	04/29/2002	05/01/2022	2.75%	1,206,406	1
SAFE DRINKING WATER LOAN	04/28/1999	05/01/2018	2.64%	372,685	2
Total for Account 224				1,579,091	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	12,426	1
Accruals:		
Charged water department expense	298,153	2
Charged electric department expense		3
Charged sewer department expense	3,861	4
Other (explain):		
NONE		5
Total Accruals and other credits	302,014	
Taxes paid during year:		
County, state and local taxes	300,552	6
Social Security taxes	12,356	7
PSC Remainder Assessment	1,532	8
Other (explain):		
NONE		9
Total payments and other debits	314,440	
Balance end of year	0	

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)	
Bonds (221)					
2004 GO REFUNDING BONDS	732	2,106	2,371	467	1
2002 WATERWORKS SYSTEM REVENUE BONDS \$2,466,450	8,619	103,228	103,410	8,437	2
2007 WATERWORKS SYSTEM REVENUE BONDS	0	66,781	53,563	13,218	3
2002 WATERWORKS SYSTEM REVENUE BONDS \$690,000	412	4,538	4,950	0	4
2006 WATERWORKS SYSTEM REVENUE BOND \$2,900,000	11,893	35,385	35,385	11,893	5
2005 WATERWORKS SYSTEM REVENUE BANS	21,464	63,862	63,862	21,464	6
Subtotal	43,120	275,900	263,541	55,479	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN 1999	5,719	32,672	33,083	5,308	8
SAFE DRINKING WATER LOAN 2002	1,799	10,431	10,522	1,708	9
Subtotal	7,518	43,103	43,605	7,016	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	50,638	319,003	307,146	62,495	

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	369,153	2
Total (Acct. 124):	369,153	
Special Funds (125):		
REDEMPTION FUNDS	2,463,841	3
Total (Acct. 125):	2,463,841	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	341,951	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	341,951	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SUNDRY	70	11
Total (Acct. 143):	70	
Receivables from Municipality (145):		
SHARED METER COST DUE FROM SEWER	36,604	12
DELINQUENT USER CHARGES PLACE ON THE TAX ROLL	50,512	13
Total (Acct. 145):	87,116	
Prepayments (165):		
PREPAID INSURANCE	1,641	14
Total (Acct. 165):	1,641	
Extraordinary Property Losses (182):		
NONE	0	15
Total (Acct. 182):	0	

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)	
Other Deferred Debits (183):		
NONE	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO VILLAGE - TEMPORARY LOAN	61,751	17
Total (Acct. 233):	61,751	
Other Deferred Credits (253):		
Regulatory Liability	359,849	18
ACCRUED SICK LEAVE PAYABLE	26,682	19
DEFERRED SPECIAL ASSESSMENTS	69,408	20
DEFERRED TOWER RENTAL INCOME	18,100	21
Total (Acct. 253):	474,039	

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)	
Add Average:						
Utility Plant in Service (101.1)	10,466,293	0	0	0	10,466,293	1
Materials and Supplies	19,317	0	0	0	19,317	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	2,155,063	0	0	0	2,155,063	4
Customer Advances for Construction	0				0	5
Regulatory Liability	371,094	0	0	0	371,094	6
NONE					0	7
Average Net Rate Base	7,959,453	0	0	0	7,959,453	
Net Operating Income	477,514	0	0	0	477,514	8
Net Operating Income as a percent of						
Average Net Rate Base	6.00%	N/A	N/A	N/A	6.00%	

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	382,339	0	0	0	382,339	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	22,490	0	0	0	22,490	3
Other (specify):						
NONE					0	4
Balance End of Year	359,849	0	0	0	359,849	

FINANCIAL SECTION FOOTNOTES

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

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

Done

Identification and Ownership - Contacts (Page iv)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Mukwonago
Waukesha and Walworth Counties, 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 Mukwonago Water Utility, an enterprise fund of the Village of Mukwonago as of December 31, 2007 and 2006, 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, 2007 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.

Milwaukee, Wisconsin
March 29, 2008

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,417,031	1,367,446	1
Total Sales of Water	1,417,031	1,367,446	
Other Operating Revenues			
Forfeited Discounts (470)	5,725	6,245	2
Miscellaneous Service Revenues (471)	4,303	202	3
Rents from Water Property (472)	66,067	57,380	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,745	5,616	6
Total Other Operating Revenues	81,840	69,443	
Total Operating Revenues	1,498,871	1,436,889	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	34,324	37,247	7
Pumping Expenses (620-625)	110,691	93,916	8
Water Treatment Expenses (630-635)	46,737	46,520	9
Transmission and Distribution Expenses (640-655)	101,982	79,541	10
Customer Accounts Expenses (901-904)	26,538	37,244	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	165,467	216,859	13
Total Operation and Maintenance Expenses	485,739	511,327	
Other Operating Expenses			
Depreciation Expense (403)	237,465	227,138	14
Amortization Expense (404-407)		0	15
Taxes (408)	298,153	250,281	16
Total Other Operating Expenses	535,618	477,419	
Total Operating Expenses	1,021,357	988,746	
NET OPERATING INCOME	477,514	448,143	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	16	794	4,615	2
Industrial				3
Total Unmetered Sales to General Customers (460)	16	794	4,615	
Metered Sales to General Customers (461)				
Residential	2,135	120,764	626,512	4
Commercial	292	65,097	251,007	5
Industrial	46	18,670	55,375	6
Total Metered Sales to General Customers (461)	2,473	204,531	932,894	
Private Fire Protection Service (462)	51		45,347	7
Public Fire Protection Service (463)	1		401,722	8
Other Sales to Public Authorities (464)	21	8,794	32,453	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,562	214,119	1,417,031	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	401,722	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
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	401,722	
Forfeited Discounts (470):		
Customer late payment charges	5,725	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	5,725	
Miscellaneous Service Revenues (471):		
OTHER SERVICE REVENUE	4,303	7
Total Miscellaneous Service Revenues (471)	4,303	
Rents from Water Property (472):		
CELLULAR TOWER RENTAL INCOME	66,067	8
Total Rents from Water Property (472)	66,067	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,975	10
Other (specify):		
OTHER	770	11
Total Other Water Revenues (474)	5,745	

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	13,493	13,332	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	8,476	8,623	3
Maintenance of Water Source Plant (605)	12,355	15,292	4
Total Source of Supply Expenses	34,324	37,247	
PUMPING EXPENSES			
Operation Labor (620)	13,014	14,111	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	72,062	64,125	7
Operation Supplies and Expenses (623)	3,727	4,140	8
Maintenance of Pumping Plant (625)	21,888	11,540	9
Total Pumping Expenses	110,691	93,916	
WATER TREATMENT EXPENSES			
Operation Labor (630)	12,278	13,238	10
Chemicals (631)	21,060	20,989	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	13,399	12,293	13
Total Water Treatment Expenses	46,737	46,520	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,964	1,117	16
Maintenance of Mains (651)	38,782	27,269	17
Maintenance of Services (652)	29,690	17,333	18
Maintenance of Meters (653)	10,288	10,054	19
Maintenance of Hydrants (654)	21,258	23,768	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	101,982	79,541	

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)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,590	1,526	22
Accounting and Collecting Labor (902)	24,948	35,718	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	26,538	37,244	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	30,751	30,308	27
Office Supplies and Expenses (921)	5,036	3,897	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	58,760	94,647	30
Property Insurance (924)	17,063	16,643	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	34,063	53,641	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	9,634	9,281	35
Transportation Expenses (933)	10,160	8,442	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	165,467	216,859	
Total Operation and Maintenance Expenses	485,739	511,327	

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		287,479	238,403	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,214	2,703	2
Net property tax equivalent		284,265	235,700	
Social Security		12,356	13,249	3
PSC Remainder Assessment		1,532	1,332	4
Other (specify): NONE			0	5
Total tax expense		298,153	250,281	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178507				3
County tax rate	mills		1.868396				4
Local tax rate	mills		6.041874				5
School tax rate	mills		8.043028				6
Voc. school tax rate	mills		1.144952				7
Other tax rate - Local	mills		0.785493				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.062250				10
Less: state credit	mills		1.101512				11
Net tax rate	mills		16.960738				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.041874				14
Combined School Tax Rate	mills		9.187980				15
Other Tax Rate - Local	mills		0.785493				16
Total Local & School Tax	mills		16.015347				17
Total Tax Rate	mills		18.062250				18
Ratio of Local and School Tax to Total	dec.		0.886675				19
Total tax net of state credit	mills		16.960738				20
Net Local and School Tax Rate	mills		15.038664				21
Utility Plant, Jan. 1	\$	17,697,628	17,697,628				22
Materials & Supplies	\$	19,410	19,410				23
Subtotal	\$	17,717,038	17,717,038				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	17,717,038	17,717,038				26
Assessment Ratio	dec.		1.078962				27
Assessed Value	\$	19,116,011	19,116,011				28
Net Local & School Rate	mills		15.038664				29
Tax Equiv. Computed for Current Year	\$	287,479	287,479				30
Tax Equivalent per 1994 PSC Report	\$	22,233					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	287,479					34

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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	305,167		4
Structures and Improvements (311)	1,340		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	593,561	17,923	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	556,010		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,456,078	17,923	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	485,455		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	137,388		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	577,539		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	550		20
Total Pumping Plant	1,200,932	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	184,501		23
Total Water Treatment Plant	184,501	0	

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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			305,167	4
Structures and Improvements (311)			1,340	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			611,484	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			556,010	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,474,001	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			485,455	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			137,388	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			577,539	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			550	20
Total Pumping Plant	0	0	1,200,932	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			184,501	23
Total Water Treatment Plant	0	0	184,501	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,443,595		26
Transmission and Distribution Mains (343)	3,718,315	1,554,862	27
Fire Mains (344)	0		28
Services (345)	547,420	5,093	29
Meters (346)	396,130	18,392	30
Hydrants (348)	402,135		31
Other Transmission and Distribution Plant (349)	1,944		32
Total Transmission and Distribution Plant	6,509,539	1,578,347	
GENERAL PLANT			
Land and Land Rights (389)	1,300		33
Structures and Improvements (390)	148,115		34
Office Furniture and Equipment (391)	6,856		35
Computer Equipment (391.1)	30,657		36
Transportation Equipment (392)	83,518		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,181		39
Laboratory Equipment (395)	8,450		40
Power Operated Equipment (396)	2,611		41
Communication Equipment (397)	61,071		42
SCADA Equipment (397.1)	14,366		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	374,125	0	
Total utility plant in service directly assignable	9,725,175	1,596,270	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,725,175	1,596,270	

**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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,443,595 26
Transmission and Distribution Mains (343)	112,137		5,161,040 27
Fire Mains (344)			0 28
Services (345)	509		552,004 29
Meters (346)	1,387		413,135 30
Hydrants (348)			402,135 31
Other Transmission and Distribution Plant (349)			1,944 32
Total Transmission and Distribution Plant	114,033	0	7,973,853
GENERAL PLANT			
Land and Land Rights (389)			1,300 33
Structures and Improvements (390)			148,115 34
Office Furniture and Equipment (391)			6,856 35
Computer Equipment (391.1)			30,657 36
Transportation Equipment (392)			83,518 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			17,181 39
Laboratory Equipment (395)			8,450 40
Power Operated Equipment (396)			2,611 41
Communication Equipment (397)			61,071 42
SCADA Equipment (397.1)			14,366 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	374,125
Total utility plant in service directly assignable	114,033	0	11,207,412
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	114,033	0	11,207,412

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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	8,884		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
Total Source of Supply Plant	8,884	0	
PUMPING PLANT			
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
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			8,884 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
Total Source of Supply Plant	0	0	8,884
PUMPING PLANT			
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
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
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)	4,292,274		27
Fire Mains (344)	0		28
Services (345)	731,249		29
Meters (346)	0		30
Hydrants (348)	599,843		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,623,366	0	
GENERAL PLANT			
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
Total General Plant	0	0	
Total utility plant in service directly assignable	5,632,250	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,632,250	0	

**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)
TRANSMISSION AND DISTRIBUTION PLANT			
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)			4,292,274 27
Fire Mains (344)			0 28
Services (345)			731,249 29
Meters (346)			0 30
Hydrants (348)			599,843 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	5,623,366
GENERAL PLANT			
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
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	5,632,250
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	5,632,250

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.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			18,353	18,353	1
February			16,820	16,820	2
March			18,699	18,699	3
April			18,312	18,312	4
May			24,130	24,130	5
June			24,875	24,875	6
July			26,643	26,643	7
August			20,885	20,885	8
September			20,631	20,631	9
October			20,510	20,510	10
November			17,295	17,295	11
December			19,837	19,837	12
Total annual pumpage	0	0	246,990	246,990	
Less: Water sold				214,119	13
Volume pumped but not sold				32,871	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				7,610	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				7,610	19
Volume pumped but unaccounted for				25,261	20
Percent of water lost				10%	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.)				1,227	24
Date of maximum: 6/17/2007					25
Cause of maximum:					26
Hot weather and an increase in population created a greater demand on water.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				425	27
Date of minimum: 2/12/2007					28
Total KWH used for pumping for the year				671,282	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
626 CTH NN	#3	1,500	12	1,224,000	Yes	1
525 ROBERTS DRIVE	#4	1,500	12	1,440,000	Yes	2
130 E CTH NN	#5	147	16	1,008,000	Yes	3
250 CTH NN	#6	105	16	432,000	Yes	4

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	#816M00308	#816M0031	WELL # 5	1
Location	WELL #4, BOOSTER 1	WELL #4, BOOSTER 2	130 E CTH NN	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	BYRON-JACKSON	BYRON-JACKSON	GOULD	5
Year Installed	1981	1981	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	800	700	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC MOTOR	9 10
Year Installed	1981	1981	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #6		14
Location	626 CTH NN	250 CTH NN		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	GOULD	GOULD		18
Year Installed	1966	2001		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	850	300		21
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTOR	US ELECTRIC		22 23
Year Installed	1966	2001		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	150	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	#2	WELL #4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1993	1996	1981	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	148	151	10	6
Total capacity in gallons (actual)	500,000	500,000	330,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	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	6,804	30	0	0	6,834	1
M	D	6.000	64,558	0	0	0	64,558	2
P	D	6.000	7,498	0	0	0	7,498	3
M	D	8.000	30,015	0	0	0	30,015	4
P	D	8.000	44,389	9,800	8,500	0	45,689	5
M	D	12.000	1,492	0	0	0	1,492	6
M	S	12.000	0	0	0	0	0	7
P	D	12.000	53,341	815	0	0	54,156	8
M	S	16.000	0	0	0	0	0	9
P	D	16.000	16,255	0	0	0	16,255	10
P	T	16.000	7,263	0	0	0	7,263	11
P	D	18.000	690	0	0	0	690	12
Total Within Municipality			232,305	10,645	8,500	0	234,450	
Total Utility			232,305	10,645	8,500	0	234,450	

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	141	0	0	0	141		1
M	0.750	424	0	0	0	424		2
M	1.000	1,253	40	40	0	1,253		3
P	1.250	26	0	0	0	26		4
M	1.250	3	0	0	0	3		5
M	1.500	85	0	0	0	85		6
P	1.500	106	0	0	0	106		7
P	2.000	76	0	0	0	76		8
M	3.000	1	0	0	0	1		9
M	4.000	1	0	0	0	1		10
P	4.000	7	0	0	0	7		11
P	6.000	32	0	0	0	32		12
M	6.000	1	0	0	0	1		13
P	8.000	8	0	0	0	8		14
P	12.000	1	0	0	0	1		15
Total Utility		2,165	40	40	0	2,165	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,357	154	23	2	2,490	145	1
1.000	90	2	2	0	90	9	2
1.500	42	0	3	0	39	3	3
2.000	30	0	0	0	30	1	4
3.000	10	0	0	0	10	0	5
4.000	3	0	0	0	3	0	6
6.000	2	0	0	0	2	2	7
8.000	4	0	0	0	4	4	8
Total:	2,538	156	28	2	2,668	164	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	2,167	223	12	9	0	79	2,490	1
1.000	0	64	16	6	0	4	90	2
1.500	0	22	6	6	0	5	39	3
2.000	0	28	2	0	0	0	30	4
3.000	0	2	2	3	0	3	10	5
4.000	0	1	0	2	0	0	3	6
6.000	0	0	0	2	0	0	2	7
8.000	0	0	0	4	0	0	4	8
Total:	2,167	340	38	32	0	91	2,668	

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)	
Fire Hydrants						
Outside of Municipality	46				46	1
Within Municipality	577				577	2
Total Fire Hydrants	623	0	0	0	623	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	1,396
Number of distribution system valves end of year:	1,410
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

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.

Maintenance of Pumping Plant (651) - increase due to additional water main breaks.

Maintenance of Mains (625) - increase due to additional water main breaks.

Employee Pensions and Benefits (926) - the village changed how they calculate there accumulated sick liability.

Accounting and Collection Labor (902) - In the prior year, the village had a full time accountant that part of her time was spent worked with water utility information. In the current year, they only had a part time accountant that part of her time was spent working with the utility.

Outside Service Employed (923) - In the prior year, there were additional accounting and legal expenditures. This year's ending balance is comparable with 2005.

Maintenance of Services (652) - increased due to additional main breaks during the current year.

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Non-local Tax Rate is from the Phantom Lake Management District.

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.

Mains installed and financed by municipality.

Water Services (Page W-18)

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

All in service

Meters (Page W-19)

Explain all reported adjustments.

To adjust inventory records to detail.

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 they tested the station meters every two years.
