



3014 (02-02-05)

ANNUAL REPORT

OF

Name: UNION GROVE WATER UTILITY

Principal Office: 925 15TH AVE
UNION GROVE, WI 53182

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: UNION GROVE WATER UTILITY

Utility Address: 925 15TH AVE
UNION GROVE, WI 53182

When was utility organized? 1/1/1940

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JANICE K WINGET

Title: CLERK TREASURER

Office Address:

925 15TH AVE
UNION GROVE, WI 53182

Telephone: (262) 878 - 1818

Fax Number: (262) 878 - 3782

E-mail Address: jkwinget@plazaeearth.com

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

Name: SARAH SCHLEEDE

Title: MANAGER

Office Address: VIRCHOW KRAUSE & COMPANY LLP

10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2310

Fax Number: (608) 249 - 8532

E-mail Address: sschleede@virchowkrause.com

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

Name: MARK OSMUNDSEN

Title: SUPERINTENDENT

Office Address:

3710 67TH DRIVE
UNION GROVE, WI 53182

Telephone: (262) 878 - 2387

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW KRAUSE & COMPANY LLP
10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2659

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit: 2007

Names and titles of utility management including manager or superintendent:

Name: WILLIAM BEHLING

Title: DIRECTOR OF UTILITIES

Office Address:

925 15TH AVE
UNION GROVE, WI 53182

Telephone: (262) 878 - 1818

Fax Number: (262) 878 - 3782

E-mail Address: bbehling@plazaeearth.com

Name of utility commission/committee: UNION GROVE WATER & WASTERWATER COMMISSION

Names of members of utility commission/committee:

- MR WAYNE KOEPKE
- MR JOHN KROZILIUS
- MR HARVEY READ
- MR BILL STOLTZ
- MR MIKE WIEDENBECK

Is sewer service rendered by the utility? YES

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)	779,852	753,960	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	331,513	395,046	2
Depreciation Expense (403)	157,143	103,135	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	120,149	120,303	5
Total Operating Expenses	608,805	618,484	
Net Operating Income	171,047	135,476	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	171,047	135,476	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	722	530	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	36,737	32,028	10
Miscellaneous Nonoperating Income (421)	0	52,827	11
Total Other Income	37,459	85,385	
Total Income	208,506	220,861	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(21,355)	(21,355)	12
Other Income Deductions (426)	39,156	38,320	13
Total Miscellaneous Income Deductions	17,801	16,965	
Income Before Interest Charges	190,705	203,896	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	47,668	45,283	14
Amortization of Debt Discount and Expense (428)	5,675	5,857	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	3,088	5,382	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	47,056	19
Total Interest Charges	56,431	9,466	
Net Income	134,274	194,430	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,816,703	3,622,273	20
Balance Transferred from Income (433)	134,274	194,430	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)	3,950,977	3,816,703	

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	779,852		779,852	1
Total (Acct. 400):	779,852	0	779,852	
Operation and Maintenance Expense (401-402):				
Derived	331,513		331,513	2
Total (Acct. 401-402):	331,513	0	331,513	
Depreciation Expense (403):				
Derived	157,143		157,143	3
Total (Acct. 403):	157,143	0	157,143	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	120,149		120,149	5
Total (Acct. 408):	120,149	0	120,149	
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:	171,047	0	171,047	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	722		722	8
Total (Acct. 415-416):	722	0	722	
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 INCOME	36,737	0	36,737 11
Total (Acct. 419):	36,737	0	36,737
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		0	0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	37,459	0	37,459
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(21,355)		(21,355) 14
NONE	0	0	0 15
Total (Acct. 425):	(21,355)	0	(21,355)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		39,156	39,156 16
NONE	0	0	0 17
Total (Acct. 426):	0	39,156	39,156
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(21,355)	39,156	17,801
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	47,668		47,668 18
Total (Acct. 427):	47,668	0	47,668
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COST	5,675		5,675 19
Total (Acct. 428):	5,675	0	5,675
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	3,088		3,088 21
Total (Acct. 430):	3,088	0	3,088

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 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
INTEREST CHARGED TO CONSTRUCTION	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	56,431	0	56,431
NET INCOME:	173,430	(39,156)	134,274
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,856,462	1,960,241	3,816,703 24
Total (Acct. 216):	1,856,462	1,960,241	3,816,703
Balance Transferred from Income (433):			
Derived	173,430	(39,156)	134,274 25
Total (Acct. 433):	173,430	(39,156)	134,274
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,029,892	1,921,085	3,950,977

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	722				722	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)	722	0	0	0	722	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	779,852	0	0	0	779,852	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	779,852	0	0	0	779,852	

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	103,295		103,295	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	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	103,295	0	103,295	

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	2	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)	7,037,283	7,032,316	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,405,232	1,204,815	2
Net Utility Plant	5,632,051	5,827,501	
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)	0	0	6
Special Funds (125)	127,562	112,277	7
Total Other Property and Investments	127,562	112,277	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	674,942	577,804	8
Temporary Cash Investments (132)	52,348	61,715	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	179,282	169,665	11
Other Accounts Receivable (143)	185,081	175,019	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	26,701	0	14
Materials and Supplies (150)	16,701	18,675	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,135,055	1,002,878	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,428	4,853	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	32,239	27,208	20
Total Deferred Debits	34,667	32,061	
Total Assets and Other Debits	6,929,335	6,974,717	

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)	316,550	316,550	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,950,977	3,816,703	23
Total Proprietary Capital	4,267,527	4,133,253	
LONG-TERM DEBT			
Bonds (221)	1,891,229	2,073,522	24
Advances from Municipality (223)	47,208	92,240	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,938,437	2,165,762	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,176	13,147	28
Payables to Municipality (233)	237,268	171,996	29
Customer Deposits (235)			30
Taxes Accrued (236)	112,953	111,889	31
Interest Accrued (237)	9,394	11,420	32
Other Current and Accrued Liabilities (238)	7,899	4,212	33
Total Current and Accrued Liabilities	381,690	312,664	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	341,683	363,038	36
Total Deferred Credits	341,683	363,038	
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	6,929,337	6,974,717	

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	7,032,316	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)	4,686,608	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,350,675	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	7,037,283	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)	797,285	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	607,947	0	0	0	13
Total Accumulated Provision	1,405,232	0	0	0	
Net Utility Plant	5,632,051	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)	636,024				636,024	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	157,143				157,143	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,193				4,193	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	161,336	0	0	0	161,336	16
Debits during year						17
Book cost of plant retired	75				75	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	75	0	0	0	75	25
Balance end of year (110.1)	797,285	0	0	0	797,285	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)	568,791				568,791	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	39,156				39,156	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	39,156	0	0	0	39,156	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)	607,947	0	0	0	607,947	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 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	16,701	18,675 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>16,701</u>	<u>18,675</u>

**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)				
UNAMORTIZED DEBT ISSUANCE COST FOR 2004 DEBT	2,425	428	2,428	1
UNAMORTIZED DEBT ISSUANCE COST FOR 2007 DEBT	3,250	428	0	2
Total			<u><u>2,428</u></u>	
Unamortized premium on debt (251)				
NONE				3
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	316,550	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>316,550</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)	
BOND ANTICIPATION NOTES	11/01/2004	11/01/2007	2.47%	0	1
2005 SDWL BONDS	11/09/2005	05/01/2025	2.37%	1,374,235	2
2007 SDWL BONDS	04/25/2007	05/01/2026	2.48%	516,994	3
Total Bonds (Account 221):				1,891,229	

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)	
Advances (223)					
ADVANCE FROM VILLAGE	03/23/1998	04/15/2008	4.65%	14,000	1
ADVANCE FROM VILLAGE	06/12/2000	03/15/2009	5.25%	33,208	2
ADVANCE FROM VILLAGE	06/01/1997	06/01/2007	5.35%	0	3
Total for Account 223				47,208	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	111,889	1
Accruals:		
Charged water department expense	120,149	2
Charged electric department expense		3
Charged sewer department expense	1,390	4
Other (explain):		
Payable to Municipality	257	5
Total Accruals and other credits	121,796	
Taxes paid during year:		
County, state and local taxes	112,146	6
Social Security taxes	7,739	7
PSC Remainder Assessment	847	8
Other (explain):		
NONE		9
Total payments and other debits	120,732	
Balance end of year	112,953	

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)					
BOND ANTICIPATION NOTES 2.47%	2,560	6,359	8,919	0	1
2005 SDWL BONDS - 2.37%	5,423	32,565	32,571	5,417	2
2007 SDWL BONDS-2.48		8,744	6,611	2,133	3
Subtotal	7,983	47,668	48,101	7,550	
Advances from Municipality (223)					
1998 ADVANCE - 4.65%	337	960	1,297	0	4
1997 ADVANCE - 5.35%	1,081	216	834	463	5
2000 ADVANCE - 5.25%	2,019	1,912	2,550	1,381	6
Subtotal	3,437	3,088	4,681	1,844	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	11,420	50,756	52,782	9,394	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION ACCOUNT	114,090	3
DEPRECIATION ACCOUNT	13,472	4
Total (Acct. 125):	127,562	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	179,282	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	179,282	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	181,746	10
Merchandising, jobbing and contract work	3,335	11
Other (specify):		
NONE		12
Total (Acct. 143):	185,081	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	257	13
DUE FROM WASTERWATER UTILITY	26,444	14
Total (Acct. 145):	26,701	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
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):		
PRELIMINARY SURVEY AND INVESTIGATION	32,239	17
Total (Acct. 183):	32,239	
Payables to Municipality (233):		
PAYABLE TO WASTEWATER FOR BILLINGS	237,268	18
Total (Acct. 233):	237,268	
Other Deferred Credits (253):		
Regulatory Liability	341,683	19
NONE	0	20
Total (Acct. 253):	341,683	

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)	4,684,124	0	0	0	4,684,124	1
Materials and Supplies	17,688	0	0	0	17,688	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	716,654	0	0	0	716,654	4
Customer Advances for Construction					0	5
Regulatory Liability	352,360	0	0	0	352,360	6
NONE					0	7
Average Net Rate Base	3,632,798	0	0	0	3,632,798	
Net Operating Income	171,047	0	0	0	171,047	8
Net Operating Income as a percent of						
Average Net Rate Base	4.71%	N/A	N/A	N/A	4.71%	

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	363,038	0	0	0	363,038	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	21,355	0	0	0	21,355	3
Other (specify):						
NONE					0	4
Balance End of Year	341,683	0	0	0	341,683	

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

General footnotes

Union Grove Municipal Water Utility
Union Grove, 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 Union Grove Municipal Water Utility, an enterprise fund of the Village of Union Grove 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.

Madison, Wisconsin
_____, 2008

Balance Sheet (Page F-06)

If Total Assets and Other Debits differ from Total Liabilities and Other Credits by \$10 or less, please explain.

Total Assets and Other Debits equals Total Liabilities and Other Credits.

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

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

n/a - Preliminary survey & investigation does not need PSC preapproval.

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	721,359	715,763	1
Total Sales of Water	721,359	715,763	
Other Operating Revenues			
Forfeited Discounts (470)	1,029	1,048	2
Miscellaneous Service Revenues (471)	619	3,370	3
Rents from Water Property (472)	53,523	29,840	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,322	3,939	6
Total Other Operating Revenues	58,493	38,197	
Total Operating Revenues	779,852	753,960	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	41,172	43,921	7
Pumping Expenses (620-625)	83,244	96,628	8
Water Treatment Expenses (630-635)	27,464	33,935	9
Transmission and Distribution Expenses (640-655)	65,237	93,070	10
Customer Accounts Expenses (901-904)	16,970	15,943	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	97,426	111,549	13
Total Operation and Maintenance Expenses	331,513	395,046	
Other Operating Expenses			
Depreciation Expense (403)	157,143	103,135	14
Amortization Expense (404-407)		0	15
Taxes (408)	120,149	120,303	16
Total Other Operating Expenses	277,292	223,438	
Total Operating Expenses	608,805	618,484	
NET OPERATING INCOME	171,047	135,476	

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	1	100	506	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	100	506	
Metered Sales to General Customers (461)				
Residential	1,354	81,203	316,061	4
Commercial	132	42,642	131,724	5
Industrial	9	24,964	55,659	6
Total Metered Sales to General Customers (461)	1,495	148,809	503,444	
Private Fire Protection Service (462)	12		10,340	7
Public Fire Protection Service (463)	1		182,456	8
Other Sales to Public Authorities (464)	9	9,855	24,613	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,518	158,764	721,359	

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)	182,000	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)	456	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	182,456	
Forfeited Discounts (470):		
Customer late payment charges	1,029	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,029	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	619	7
Total Miscellaneous Service Revenues (471)	619	
Rents from Water Property (472):		
WATER TOWER RENTAL	53,523	8
Total Rents from Water Property (472)	53,523	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,842	10
Other (specify):		
RECONNECTION FEES	480	11
Total Other Water Revenues (474)	3,322	

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)	35,452	35,793	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	5,475	4,916	3
Maintenance of Water Source Plant (605)	245	3,212	4
Total Source of Supply Expenses	41,172	43,921	
PUMPING EXPENSES			
Operation Labor (620)	20,756	24,836	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	51,300	57,592	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	11,188	14,200	9
Total Pumping Expenses	83,244	96,628	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	26,979	25,494	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	485	8,441	13
Total Water Treatment Expenses	27,464	33,935	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	11,172	15,187	14
Operation Supplies and Expenses (641)	0	214	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16,147	16
Maintenance of Mains (651)	28,094	39,041	17
Maintenance of Services (652)	12,796	10,910	18
Maintenance of Meters (653)	11,087	6,678	19
Maintenance of Hydrants (654)	2,088	4,893	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	65,237	93,070	

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)	8,085	7,423	22
Accounting and Collecting Labor (902)	4,700	4,558	23
Supplies and Expenses (903)	4,185	3,962	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	16,970	15,943	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	9,000	8,910	27
Office Supplies and Expenses (921)	8,790	9,537	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	14,258	11,410	30
Property Insurance (924)	12,669	13,100	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	45,807	60,163	33
Regulatory Commission Expenses (928)	0	250	34
Miscellaneous General Expenses (930)	78	42	35
Transportation Expenses (933)	6,374	7,687	36
Maintenance of General Plant (935)	450	450	37
Total Administrative and General Expenses	97,426	111,549	
Total Operation and Maintenance Expenses	331,513	395,046	

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		112,953	112,146	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,390	1,437	2
Net property tax equivalent		111,563	110,709	
Social Security		7,739	8,759	3
PSC Remainder Assessment		847	835	4
Other (specify): NONE			0	5
Total tax expense		120,149	120,303	

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			Racine				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.196191				2
County tax rate	mills		3.585280				3
Local tax rate	mills		5.787500				4
School tax rate	mills		13.174480				5
Voc. school tax rate	mills		1.389440				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		24.132891				9
Less: state credit	mills		2.093200				10
Net tax rate	mills		22.039691				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		5.787500				12
Combined School Tax Rate	mills		14.563920				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		20.351420				15
Total Tax Rate	mills		24.132891				16
Ratio of Local and School Tax to Total	dec.		0.843306				17
Total tax net of state credit	mills		22.039691				18
Net Local and School Tax Rate	mills		18.586211				19
Utility Plant, Jan. 1	\$	7,032,316	7,032,316				20
Materials & Supplies	\$	18,675	18,675				21
Subtotal	\$	7,050,991	7,050,991				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	7,050,991	7,050,991				24
Assessment Ratio	dec.		0.861900				25
Assessed Value	\$	6,077,249	6,077,249				26
Net Local & School Rate	mills		18.586211				27
Tax Equiv. Computed for Current Year	\$	112,953	112,953				28
Tax Equivalent per 1994 PSC Report	\$	47,834					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	112,953					31

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)	28,073		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)	214,636		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	5,750		11
Total Source of Supply Plant	248,459	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	174,296		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	25,000		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	253,848	2,700	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	453,144	2,700	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,389,968		22
Water Treatment Equipment (332)	693,234		23
Total Water Treatment Plant	2,083,202	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)			28,073	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)			214,636	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			5,750	11
Total Source of Supply Plant	0	0	248,459	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			174,296	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			25,000	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			256,548	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	455,844	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,389,968	22
Water Treatment Equipment (332)			693,234	23
Total Water Treatment Plant	0	0	2,083,202	

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)	1,882		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	125,314		26
Transmission and Distribution Mains (343)	1,175,716		27
Fire Mains (344)	0		28
Services (345)	137,735		29
Meters (346)	151,345	2,342	30
Hydrants (348)	122,630		31
Other Transmission and Distribution Plant (349)	553		32
Total Transmission and Distribution Plant	1,715,175	2,342	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,139		35
Computer Equipment (391.1)	17,223		36
Transportation Equipment (392)	47,680		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	2,939		40
Power Operated Equipment (396)	27,203		41
Communication Equipment (397)	4,258		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	77,219		44
Other Tangible Property (399)	0		45
Total General Plant	181,661	0	
Total utility plant in service directly assignable	4,681,641	5,042	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,681,641	5,042	

**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)			1,882 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			125,314 26
Transmission and Distribution Mains (343)			1,175,716 27
Fire Mains (344)			0 28
Services (345)			137,735 29
Meters (346)	75		153,612 30
Hydrants (348)			122,630 31
Other Transmission and Distribution Plant (349)			553 32
Total Transmission and Distribution Plant	75	0	1,717,442
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,139 35
Computer Equipment (391.1)			17,223 36
Transportation Equipment (392)			47,680 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			2,939 40
Power Operated Equipment (396)			27,203 41
Communication Equipment (397)			4,258 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			77,219 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	181,661
Total utility plant in service directly assignable	75	0	4,686,608
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	75	0	4,686,608

**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)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	94,505		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	94,505	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)	51,000		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	51,000	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)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			94,505 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	94,505
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)			51,000 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	51,000

**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)	220,335		26
Transmission and Distribution Mains (343)	1,617,496		27
Fire Mains (344)	0		28
Services (345)	212,687		29
Meters (346)	0		30
Hydrants (348)	154,652		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,205,170	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	2,350,675	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,350,675	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)			220,335 26
Transmission and Distribution Mains (343)			1,617,496 27
Fire Mains (344)			0 28
Services (345)			212,687 29
Meters (346)			0 30
Hydrants (348)			154,652 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,205,170
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	2,350,675
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,350,675

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			16,579	16,579	1
February			15,485	15,485	2
March			15,386	15,386	3
April			13,915	13,915	4
May			15,650	15,650	5
June			16,901	16,901	6
July			16,916	16,916	7
August			14,691	14,691	8
September			14,209	14,209	9
October			14,013	14,013	10
November			13,353	13,353	11
December			13,411	13,411	12
Total annual pumpage	0	0	180,509	180,509	
Less: Water sold				158,764	13
Volume pumped but not sold				21,745	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				6,780	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				175	18
Total volume not sold but accounted for				6,955	19
Volume pumped but unaccounted for				14,790	20
Percent of water lost				8%	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.)				984	24
Date of maximum: 4/9/2007					25
Cause of maximum:					26
Major water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				289	27
Date of minimum: 12/25/2007					28
Total KWH used for pumping for the year				513,480	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)	
1108 12TH AVENUE	3	1,150	12	0	No	1
1746 NEW STREET	4	1,360	15	250,000	Yes	2
1350 INDUSTRIAL PARK DRIVE	5	1,500	15	300,000	Yes	3

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	3	4	5	1
Location	1108 12TH AVENUE	1765 NEW STREET	50 INDUSRTIAL PARK DRIVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	LAYNE NORTHWEST	5
Year Installed	1992	2006	1979	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	810	700	1,010	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	USEM	ALLIS CHALMERS	9 10
Year Installed	1991	2006	1979	11
Type	OTHER	OTHER	OTHER	12
Horsepower	200	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1955	1979		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	148	135		6
Total capacity in gallons (actual)	118,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	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.)	1.0000	1.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	300	0	0	0	300	1
M	D	3.000	310	0	0	0	310	2
M	D	4.000	8,588	0	0	0	8,588	3
P	D	4.000	34	0	0	0	34	4
M	D	6.000	36,607	0	0	700	37,307	5
P	D	6.000	10,776	0	0	0	10,776	6
M	D	8.000	7,033	0	0	0	7,033	7
P	D	8.000	29,046	0	0	0	29,046	8
M	D	10.000	7,577	0	0	0	7,577	9
M	S	10.000	92	0	0	0	92	10
M	T	10.000	140	0	0	0	140	11
P	D	10.000	200	0	0	0	200	12
M	D	12.000	1,254	0	0	0	1,254	13
P	D	12.000	12,516	0	0	0	12,516	14
Total Within Municipality			114,473	0	0	700	115,173	
M	D	6.000	700	0	0	(700)	0	15
Total Outside of Municipality			700	0	0	(700)	0	
Total Utility			115,173	0	0	0	115,173	

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)	
P	1.000	198	0	0	0	198		1
L	1.000	1	0	0	0	1		2
M	1.000	1,120	0	3	0	1,117		3
P	1.250	2	0	0	0	2		4
P	1.500	21	0	0	0	21		5
L	2.000	1	0	0	0	1		6
M	2.000	27	0	0	0	27		7
P	3.000	1	0	0	0	1		8
M	3.000	6	0	0	0	6		9
M	4.000	6	0	0	0	6		10
P	6.000	1	0	0	0	1		11
M	8.000	2	0	0	0	2		12
P	8.000	4	0	0	0	4		13
Total Utility		1,390	0	3	0	1,387	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)	
0.625	1,473	18	3		1,488	26	1
0.750	38	0	0	0	38	0	2
1.000	60	2	0		62	3	3
1.500	10	0	0	0	10	0	4
2.000	41	1	0	0	42	0	5
3.000	8	0	0	0	8	0	6
4.000	5	0	0	0	5	0	7
Total:	1,635	21	3	0	1,653	29	

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	1,296	65	5	9	0	113	1,488	1
0.750	16	13	1	0	0	8	38	2
1.000	6	40	5	6	0	5	62	3
1.500	0	8	0	1	0	1	10	4
2.000	0	27	6	5	0	4	42	5
3.000	0	3	1	1	0	3	8	6
4.000	0	0	1	3	0	1	5	7
Total:	1,318	156	19	25	0	135	1,653	

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	2			(2)	0	1
Within Municipality	215			2	217	2
Total Fire Hydrants	217	0	0	0	217	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	232
Number of distribution system valves end of year:	567
Number of distribution valves operated during year:	374

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 water treatment labor was high last year because of first year of water treatment facilities running. This year more experience for maintenance and one well is down that is connected to on water softner facility.

Maintenance of mains for 2007 decreased because less water main breaks or repairs occured in 2007.

Maintenance of distribution reseroirs and standpipes is zero because piror contactor was terminated and no new contractor were in place. Maintenance are hold off.

Water Services (Page W-18)

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

The three retirements are acquired around 1940s before the client starting to keep financial records. So these three were never added to the financial records.

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

There are several services that are not yet connected to new construction in new subdivisions. The utility has no services where a building has been torn down and the service not removed.

Meters (Page W-19)

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

Meters are tested in the required time frame.

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.

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

Hydrants were reported incorrectly in 2006, so an adjustment was made in 2007.
