



3013 (02-02-05)

ANNUAL REPORT

OF

Name: FORT ATKINSON WATER UTILITY

Principal Office: 101 N. MAIN ST.
FORT ATKINSON, WI 53538

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: FORT ATKINSON WATER UTILITY

Utility Address: 101 N. MAIN ST.
FORT ATKINSON, WI 53538

When was utility organized? 1/1/1901

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN WILMET

Title: CITY MANAGER

Office Address:

101 N. MAIN STREET
FORT ATKINSON, WI 53538

Telephone: (920) 563 - 7760

Fax Number: (920) 563 - 7776

E-mail Address: jwilmet@fortatkinsonwi.net

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

Name: DAN NELSON

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW KRAUSE

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

Telephone: (608) 249 - 6622

Fax Number:

E-mail Address: dnelson@virchowkrause.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: JIM SIMDON

Title: PRESIDENT

Office Address:

101 N MAIN STREET
FORT ATKINSON, WI 53538

Telephone: (920) 563 - 7760

Are records of utility audited by individuals or firms, other than utility employee? YES

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

Period covered by most recent audit: 2007

Names and titles of utility management including manager or superintendent:

Name: TERRY SIGLINSKY

Title: UTILITY SUPERVISOR

Office Address:

101 N MAIN STREET
FORT ATKINSON, WI 53538

Telephone: (920) 563 - 7760

Fax Number: (920) 563 - 7776

E-mail Address: tsiglinsky@fortatkinsonwi.net

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- LAVERNE BEHRENS
- JOHN MIELKE
- JIM SIMDON
- STEVE TESMER
- MARK ZASTROW

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)	1,594,442	1,382,337	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	773,518	703,853	2
Depreciation Expense (403)	205,240	173,068	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	213,283	208,755	5
Total Operating Expenses	1,192,041	1,085,676	
Net Operating Income	402,401	296,661	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	402,401	296,661	
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)	24,701	2,434	10
Miscellaneous Nonoperating Income (421)	558,599	25,991	11
Total Other Income	583,300	28,425	
Total Income	985,701	325,086	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,617)	(12,617)	12
Other Income Deductions (426)	65,820	60,457	13
Total Miscellaneous Income Deductions	53,203	47,840	
Income Before Interest Charges	932,498	277,246	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	6,682	6,019	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	147,198	110,601	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	153,880	116,620	
Net Income	778,618	160,626	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,668,237	6,519,171	20
Balance Transferred from Income (433)	778,618	160,626	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)	11,560	11,560	25
Total Unappropriated Earned Surplus End of Year (216)	7,435,295	6,668,237	

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	1,594,442		1,594,442	1
Total (Acct. 400):	1,594,442	0	1,594,442	
Operation and Maintenance Expense (401-402):				
Derived	773,518		773,518	2
Total (Acct. 401-402):	773,518	0	773,518	
Depreciation Expense (403):				
Derived	205,240		205,240	3
Total (Acct. 403):	205,240	0	205,240	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	213,283		213,283	5
Total (Acct. 408):	213,283	0	213,283	
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:	402,401	0	402,401	

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 INCOME	24,701	0	24,701 11
Total (Acct. 419):	24,701	0	24,701
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		558,599	558,599 12
NONE	0	0	0 13
Total (Acct. 421):	0	558,599	558,599
TOTAL OTHER INCOME:	24,701	558,599	583,300
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(12,617)		(12,617) 14
NONE	0	0	0 15
Total (Acct. 425):	(12,617)	0	(12,617)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		65,820	65,820 16
NONE	0	0	0 17
Total (Acct. 426):	0	65,820	65,820
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,617)	65,820	53,203
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	6,682		6,682 19
Total (Acct. 428):	6,682	0	6,682
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	147,198		147,198 21
Total (Acct. 430):	147,198	0	147,198

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):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	153,880	0	153,880
NET INCOME:	285,839	492,779	778,618
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,478,771	3,189,466	6,668,237 24
Total (Acct. 216):	3,478,771	3,189,466	6,668,237
Balance Transferred from Income (433):			
Derived	285,839	492,779	778,618 25
Total (Acct. 433):	285,839	492,779	778,618
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):			
APPROPRIATION TO CITY FUNDS	11,560	0	11,560 29
Total (Acct. 439)--Debit:	11,560	0	11,560
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,753,050	3,682,245	7,435,295

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 and 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

- | |
|---|
| <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	1,594,442	0	0	0	1,594,442	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	1,594,442	0	0	0	1,594,442	

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	254,004		254,004	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	381,295		381,295	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	20,695		20,695	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	292		292	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	656,286	0	656,286	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	6	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 (101-107)	13,914,011	11,948,632	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,432,919	2,308,907	2
Net Utility Plant	11,481,092	9,639,725	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,481,092	9,639,725	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	118,947	118,948	8
Special Funds (125-128)	398,765	259,454	9
Total Other Property and Investments	517,712	378,402	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	230,627	36,041	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	172,573	158,858	15
Other Accounts Receivable (143)	4,911	4,193	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	8,226	6,669	18
Materials and Supplies (151-163)	28,892	29,351	19
Prepayments (165)	6,333	6,370	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	451,562	241,482	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	60,069	56,656	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	60,069	56,656	
Total Assets and Other Debits	12,510,435	10,316,265	

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)	303,391	303,391	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	7,435,295	6,668,237	28
Total Proprietary Capital	7,738,686	6,971,628	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	4,123,031	2,765,288	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,123,031	2,765,288	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)			33
Payables to Municipality (233)	117,022	84,943	34
Customer Deposits (235)			35
Taxes Accrued (236)	190,994	187,306	36
Interest Accrued (237)	85,523	44,190	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	393,539	316,439	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	5,192	6,137	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	201,861	214,478	44
Total Deferred Credits	207,053	220,615	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	48,126	42,295	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	48,126	42,295	
Total Liabilities and Other Credits	12,510,435	10,316,265	

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	11,948,632	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)	9,715,635	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,198,376	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
Total Utility Plant	13,914,011	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 (111.1)	1,952,248	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	480,671	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	2,432,919	0	0	0	
Net Utility Plant	11,481,092	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	1,891,340				1,891,340	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	205,240				205,240	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,568				15,568	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,355				4,355	10
Other credits (specify):						11
TRANSPORTATION CLEARING	5,478				5,478	12
					0	13
					0	14
					0	15
Total credits	230,641	0	0	0	230,641	16
Debits during year						17
Book cost of plant retired	169,733				169,733	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	169,733	0	0	0	169,733	25
Balance end of year (111.1)	1,952,248	0	0	0	1,952,248	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	417,567				417,567	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	65,820				65,820	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	65,820	0	0	0	65,820	16
Debits during year						17
Book cost of plant retired	2,716				2,716	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	2,716	0	0	0	2,716	25
Balance end of year (111.1)	480,671	0	0	0	480,671	26

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 (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	28,892	29,351
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	28,892	29,351

**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)				
2003 G.O. DEBT	1,129	428	16,934	1
2005 REFUNDING BONDS	5,946	428	32,647	2
2007 GO DEBT	552	428	10,488	3
Total			60,069	
Unamortized premium on debt (251)				
2005 REFUNDING BONDS	945	428	5,192	4
Total			5,192	

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	303,391	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>303,391</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
Total Reacquired Bonds (Account 222)				0	1

Net amount of bonds outstanding December 31: 0

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)					
2001 G.O. DEBT	05/01/2001	05/01/2008	4.59%	42,858	1
2003 G.O. DEBT	05/01/2003	02/01/2023	3.95%	1,560,000	2
2005 REFUNDING BONDS	05/01/2005	08/01/2017	4.00%	642,498	3
2007 G.O. DEBT	04/23/2007	02/01/2027	4.15%	1,545,000	4
1999 G. O. DEBT	05/15/1999	02/01/2019	5.00%	332,675	5
Total for Account 223				4,123,031	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	187,306	1
Accruals:		
Charged water department expense	213,282	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
TAX EQUIVALENT CHARGED TO SEWER	4,484	5
Total Accruals and other credits	217,766	
Taxes paid during year:		
County, state and local taxes	187,474	6
Social Security taxes	24,995	7
PSC Remainder Assessment	1,609	8
Other (explain):		
NONE		9
Total payments and other debits	214,078	
Balance end of year	190,994	

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)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
2003 ADVANCE	25,362	59,261	59,990	24,633	2
1997 Advance	979	1,371	2,350	0	3
1999 ADVANCE	6,798	15,212	15,713	6,297	4
2005 REFUNDING DEBT	10,401	24,801	24,869	10,333	5
2001 ADVANCE	650	2,620	2,943	327	6
2007 ADVANCE		43,933		43,933	7
Subtotal	44,190	147,198	105,865	85,523	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	44,190	147,198	105,865	85,523	

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):		
SPECIAL ASSESSMENTS		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	118,947	2
Total (Acct. 124):	118,947	
Sinking Funds (125):		
REDEMPTION ACCOUNT	205,519	3
Total (Acct. 125):	205,519	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	89,097	4
Total (Acct. 126):	89,097	
Other Special Funds (128):		
CONSTRUCTION ACCOUNT	104,149	5
Total (Acct. 128):	104,149	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	172,573	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	172,573	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
ITEMS BILLED TO CUSTOMERS	4,911	15
Total (Acct. 143):	4,911	

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)	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	8,226	16
Total (Acct. 145):	8,226	
Prepayments (165):		
PREPAID ITEMS	6,333	17
Total (Acct. 165):	6,333	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
AMOUNT DUE TO MUNICIPALITY	117,022	23
Total (Acct. 233):	117,022	
Other Deferred Credits (253):		
Regulatory Liability	201,861	24
NONE		25
Total (Acct. 253):	201,861	

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)	8,995,453	0	0	0	8,995,453	1
Materials and Supplies	29,121	0	0	0	29,121	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,921,794	0	0	0	1,921,794	4
Customer Advances for Construction					0	5
Regulatory Liability	208,169	0	0	0	208,169	6
NONE					0	7
Average Net Rate Base	6,894,611	0	0	0	6,894,611	
Net Operating Income	402,401	0	0	0	402,401	8
Net Operating Income as a percent of						
Average Net Rate Base	5.84%	N/A	N/A	N/A	5.84%	

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	214,478	0	0	0	214,478	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,617	0	0	0	12,617	3
Other (specify):						
NONE					0	4
Balance End of Year	201,861	0	0	0	201,861	

FINANCIAL SECTION FOOTNOTES

Cover Sheet (Page 0)

General footnotes

To the Governing Body
Fort Atkinson Water Utility

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 Fort Atkinson Water Utility, an enterprise fund of the City of Fort Atkinson 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.

VIRCHOW, KRAUSE & COMPANY, LLP
Madison, Wisconsin
February 14, 2008

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 233 - The amount due to municipality includes DOT projects. The municipality pays all the utility bills and the utility reimburses the municipality.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,570,538	1,364,552	1
Total Sales of Water	1,570,538	1,364,552	
Other Operating Revenues			
Forfeited Discounts (470)	8,590	6,786	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	15,314	10,999	6
Total Other Operating Revenues	23,904	17,785	
Total Operating Revenues	1,594,442	1,382,337	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	5,076	2,899	7
Pumping Expenses (620-633)	161,025	170,071	8
Water Treatment Expenses (640-652)	24,148	23,634	9
Transmission and Distribution Expenses (660-678)	269,042	216,459	10
Customer Accounts Expenses (901-905)	40,100	38,762	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	274,127	252,028	13
Total Operation and Maintenance Expenses	773,518	703,853	
Other Operating Expenses			
Depreciation Expense (403)	205,240	173,068	14
Amortization Expense (404-407)		0	15
Taxes (408)	213,283	208,755	16
Total Other Operating Expenses	418,523	381,823	
Total Operating Expenses	1,192,041	1,085,676	
NET OPERATING INCOME	402,401	296,661	

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	43	4,100	4,804	2
Industrial				3
Total Unmetered Sales to General Customers (460)	43	4,100	4,804	
Metered Sales to General Customers (461)				
Residential	4,035	259,789	608,915	4
Commercial	496	128,772	222,242	5
Industrial	32	266,940	344,367	6
Total Metered Sales to General Customers (461)	4,563	655,501	1,175,524	
Private Fire Protection Service (462)	51		32,497	7
Public Fire Protection Service (463)	1		331,061	8
Other Sales to Public Authorities (464)	30	14,490	26,652	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,688	674,091	1,570,538	

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)	331,061	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)	331,061	
Forfeited Discounts (470):		
Customer late payment charges	8,590	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	8,590	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,282	10
Other (specify): OTHER MISCELLANEOUS	10,032	11
Total Other Water Revenues (474)	15,314	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	4,202	2,709	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	874	190	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	5,076	2,899	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	33,157	31,376	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	93,535	84,963	17
Pumping Labor and Expenses (624)		0	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	570	379	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	17,997	16,295	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	15,766	37,058	25
Total Pumping Expenses	161,025	170,071	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	21,647	19,374	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)		0	28
Miscellaneous Expenses (643)	1,001	1,462	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	1,500	2,798	33
Total Water Treatment Expenses	24,148	23,634	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	89,542	85,769	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)		0	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	32,486	23,497	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	70,083	15,288	43
Maintenance of Transmission and Distribution Mains (673)	49,449	61,989	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	4,551	13,067	46
Maintenance of Meters (676)	10,789	11,858	47
Maintenance of Hydrants (677)	12,142	4,991	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	269,042	216,459	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	6,178	6,215	51
Customer Records and Collection Expenses (903)	21,432	19,882	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	12,490	12,665	54
Total Customer Accounts Expenses	40,100	38,762	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	63,415	60,735	56
Office Supplies and Expenses (921)	5,373	5,503	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	27,677	7,537	59
Property Insurance (924)	4,028	4,502	60
Injuries and Damages (925)	7,143	6,161	61
Employee Pensions and Benefits (926)	127,775	117,341	62
Regulatory Commission Expenses (928)		13,890	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	35,515	32,978	65
Rents (931)		0	66
Maintenance of General Plant (932)	3,201	3,381	67
Total Administrative and General Expenses	274,127	252,028	
Total Operation and Maintenance Expenses	773,518	703,853	

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		191,721	187,474	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,484	4,450	2
Net property tax equivalent		187,237	183,024	
Social Security		24,437	24,673	3
PSC Remainder Assessment		1,609	1,058	4
Other (specify): NONE		0	0	5
Total tax expense		213,283	208,755	

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			Jefferson				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.173500				2
County tax rate	mills		3.743900				3
Local tax rate	mills		6.804300				4
School tax rate	mills		9.535500				5
Voc. school tax rate	mills		1.225900				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		21.483100				9
Less: state credit	mills		1.469100				10
Net tax rate	mills		20.014000				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.804300				12
Combined School Tax Rate	mills		10.761400				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		17.565700				15
Total Tax Rate	mills		21.483100				16
Ratio of Local and School Tax to Total	dec.		0.817652				17
Total tax net of state credit	mills		20.014000				18
Net Local and School Tax Rate	mills		16.364487				19
Utility Plant, Jan. 1	\$	11,948,632	11,948,632				20
Materials & Supplies	\$	29,351	29,351				21
Subtotal	\$	11,977,983	11,977,983				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	11,977,983	11,977,983				24
Assessment Ratio	dec.		0.978100				25
Assessed Value	\$	11,715,665	11,715,665				26
Net Local & School Rate	mills		16.364487				27
Tax Equiv. Computed for Current Year	\$	191,721	191,721				28
Tax Equivalent per 1994 PSC Report	\$	119,509					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	191,721					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	33,106	35,940	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)	159,505		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	192,611	35,940	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	190,055	8,355	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	331,694	25,281	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,235		20
Total Pumping Plant	530,984	33,636	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	75,288		23
Total Water Treatment Plant	75,288	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)			69,046	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)			159,505	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	228,551	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			198,410	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	24,450		332,525	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,235	20
Total Pumping Plant	24,450	0	540,170	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			75,288	23
Total Water Treatment Plant	0	0	75,288	

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	946,611		26
Transmission and Distribution Mains (343)	3,882,286	700,416	27
Fire Mains (344)	0		28
Services (345)	590,471	185,805	29
Meters (346)	560,444	35,462	30
Hydrants (348)	770,226	67,316	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,750,038	988,999	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	331,692	493,353	34
Office Furniture and Equipment (391)	5,488	951	35
Computer Equipment (391.1)	25,124	3,777	36
Transportation Equipment (392)	151,945	35,394	37
Stores Equipment (393)	10,612		38
Tools, Shop and Garage Equipment (394)	48,353		39
Laboratory Equipment (395)	10,733		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	7,522		42
SCADA Equipment (397.1)	134,881	18,047	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	726,350	551,522	
Total utility plant in service directly assignable	8,275,271	1,610,097	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,275,271	1,610,097	

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)			946,611 26
Transmission and Distribution Mains (343)	85,847		4,496,855 27
Fire Mains (344)			0 28
Services (345)	18,515		757,761 29
Meters (346)	24,166		571,740 30
Hydrants (348)	5,555		831,987 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	134,083	0	7,604,954
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			825,045 34
Office Furniture and Equipment (391)			6,439 35
Computer Equipment (391.1)	4,500		24,401 36
Transportation Equipment (392)	5,000		182,339 37
Stores Equipment (393)			10,612 38
Tools, Shop and Garage Equipment (394)			48,353 39
Laboratory Equipment (395)			10,733 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			7,522 42
SCADA Equipment (397.1)	1,700		151,228 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	11,200	0	1,266,672
Total utility plant in service directly assignable	169,733	0	9,715,635
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	169,733	0	9,715,635

**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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	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	
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)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	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	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	2,643,142	363,758	27
Fire Mains (344)	0		28
Services (345)	665,673	144,466	29
Meters (346)	0		30
Hydrants (348)	319,123	64,930	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,627,938	573,154	
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	3,627,938	573,154	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,627,938	573,154	

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)			3,006,900 27
Fire Mains (344)			0 28
Services (345)	2,716		807,423 29
Meters (346)			0 30
Hydrants (348)			384,053 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,716	0	4,198,376
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	2,716	0	4,198,376
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,716	0	4,198,376

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	87,722	2.94%	4,689	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	87,722		4,689	
PUMPING PLANT				
Structures and Improvements (321)	77,653	2.44%	6,215	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	249,154	4.42%	14,613	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	7,601	4.29%	406	15
Total Pumping Plant	334,408		21,234	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	43,852	5.00%	3,764	17
Total Water Treatment Plant	43,852		3,764	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	307,399	1.87%	17,986	19
Transmission and Distribution Mains (343)	281,793	0.93%	54,464	20
Fire Mains (344)	0			21
Services (345)	75,447	2.09%	19,549	22
Meters (346)	255,449	5.03%	31,135	23
Hydrants (348)	89,752	1.59%	17,624	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					92,411	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	92,411	
321					83,868	8
322					0	9
323					0	10
324					0	11
325	24,450				239,317	12
326					0	13
327					0	14
328					8,007	15
	24,450	0	0	0	331,192	
331					0	16
332					47,616	17
	0	0	0	0	47,616	
341					0	18
342					325,385	19
343	85,847				250,410	20
344					0	21
345	18,515				76,481	22
346	24,166				262,418	23
348	5,555				101,821	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0	5.00%		25
Total Transmission and Distribution Plant	1,009,840		140,758	
GENERAL PLANT				
Structures and Improvements (390)	178,906	2.25%	16,773	26
Office Furniture and Equipment (391)	4,926	5.83%	346	27
Computer Equipment (391.1)	21,092	26.67%		28
Transportation Equipment (392)	116,039	3.74%	21,940	29
Stores Equipment (393)	10,778	5.83%		30
Tools, Shop and Garage Equipment (394)	30,594	5.83%	2,804	31
Laboratory Equipment (395)	10,733	5.83%		32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	8,538	9.96%		34
SCADA Equipment (397.1)	33,912	9.96%	13,978	35
Miscellaneous Equipment (398)	0	0.00%		36
Other Tangible Property (399)	0			37
Total General Plant	415,518		55,841	
Total accum. prov. directly assignable	1,891,340		226,286	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,891,340		226,286	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	134,083	0	0	0	1,016,515
390					195,679 26
391					5,272 27
391.1	4,500				16,592 28
392	5,000		4,355		137,334 29
393					10,778 30
394					33,398 31
395					10,733 32
396					0 33
397					8,538 34
397.1	1,700				46,190 35
398					0 36
399					0 37
	11,200	0	4,355	0	464,514
	169,733	0	4,355	0	1,952,248
					0 38
	169,733	0	4,355	0	1,952,248

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	204,699	9.30%	36,725
Fire Mains (344)	0		21
Services (345)	166,904	2.09%	21,360
Meters (346)	0		23
Hydrants (348)	45,964	1.59%	7,735

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					241,424 20
344					0 21
345	2,716				185,548 22
346					0 23
348					53,699 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	417,567		65,820
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	417,567		65,820
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	417,567		65,820

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	2,716	0	0	0	480,671
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	2,716	0	0	0	480,671
					0 38
	2,716	0	0	0	480,671

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			50,269	50,269	1
February			46,251	46,251	2
March			52,957	52,957	3
April			52,795	52,795	4
May			61,150	61,150	5
June			64,936	64,936	6
July			71,796	71,796	7
August			57,779	57,779	8
September			54,496	54,496	9
October			62,605	62,605	10
November			50,587	50,587	11
December			48,087	48,087	12
Total annual pumpage	0	0	673,708	673,708	
Less: Water sold				674,091	13
Volume pumped but not sold				(383)	14
Volume sold as a percent of volume pumped				100%	15
Volume used for water production, water quality and system maintenance				10,371	16
Volume related to equipment/system malfunction				1,100	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				11,471	19
Volume pumped but unaccounted for				(11,854)	20
Percent of water lost				-2%	21
If more than 15%, indicate causes:					22
If more than 15%, 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.)				3,412	24
Date of maximum: 6/21/2007					25
Cause of maximum:					26
hot summer day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				949	27
Date of minimum: 12/25/2007					28
Total KWH used for pumping for the year				1,133,542	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)	
DEEPWELL (N. WATER ST., WEST)	3	1,067	15	1,480,320	Yes	1
DEEPWELL (N. WATER ST., EAST)	4	1,030	15	1,699,200	Yes	2
DEEPWELL (GROVE ST., JONES PK)	5	1,030	15	1,483,200	Yes	3
DEEPWELL (ZAFFKE ST., CLOUTER)	6	1,015	15	1,788,480	Yes	4
DEEPWELL (JAMES WAY)	7	984	17	1,692,000	Yes	5

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	HIGH SERVICE 301	HIGH SERVICE 302	HIGH SERVICE 303	1
Location	37 N. WATER	37 N. WATER	37 N. WATER	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1972	1972	1972	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	400	600	750	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	L. ALLIS	L. ALLIS	9 10
Year Installed	2002	1972	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH SERVICE 304	HIGH SERVICE 501	HIGH SERVICE 502	14
Location	37 N. WATER	GROVE ST., JONES PARK	GROVE ST., JONES PARK	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	FAIRBANKS / MORSE	FAIRBANKS / MORSE	18
Year Installed	1972	1980	1980	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	800	800	21
Pump Motor or Standby Engine Mfr	L. ALLIS	WEST	WEST	22 23
Year Installed	1972	1980	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	60	60	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	JONES PARK	MAIN STATION	NORTH TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	3
Year constructed	1977	1991	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	13	68	6
Total capacity in gallons (actual)	300,000	250,000	585,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	SOUTH TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1989		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	95		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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	1.000	1,236	0	0	0	1,236	1	
M	D	1.500	1,279	0	58	0	1,221	2	
M	D	2.000	7,467	0	631	0	6,836	3	
M	D	3.000	1,452	0	0	0	1,452	4	
M	D	4.000	39,657	61	130	0	39,588	5	
A	D	6.000	1,987	0	0	0	1,987	6	
M	D	6.000	120,384	608	2,248	0	118,744	7	
A	D	8.000	0	0	0	0	0	8	
M	D	8.000	110,015	5,779	2,978	0	112,816	9	
P	D	8.000	1,120	0	0	0	1,120	10	
A	D	10.000	325	0	0	0	325	11	
M	D	10.000	18,780	102	41	0	18,841	12	
A	S	12.000	1,000	0	0	0	1,000	13	
M	D	12.000	22,031	2,179	0	0	24,210	14	
M	D	16.000	28,688	2,877	0	0	31,565	15	
P	D	18.000	490	0	0	0	490	16	
Total Within Municipality			355,911	11,606	6,086	0	361,431		
Total Utility			355,911	11,606	6,086	0	361,431		

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,306	3	13	0	2,296	12	1
L	0.750	170		55	0	115	38	2
M	1.000	1,650	128	6	0	1,772	183	3
L	1.250	2	0	0	0	2	0	4
M	1.500	143	13	0	0	156	13	5
L	1.500	2	0	0	0	2	0	6
L	2.000	9	0	0	0	9	0	7
M	2.000	119	5	2	0	122	7	8
M	3.000	2	0	0	0	2	0	9
M	4.000	27	0	1	0	26	2	10
M	6.000	21	2	2	0	21	5	11
M	8.000	28	2	1	0	29	18	12
M	10.000		2			2	1	13
M	12.000	1	0	0	0	1	0	14
Total Utility		4,480	155	80	0	4,555	279	

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	4,388	365	344	3	4,412	383	1
0.750	0	0	0	0	0	0	2
1.000	138	24	28	7	141	141	3
1.500	62	5	0	(1)	66	15	4
2.000	37	1	0	2	40	13	5
3.000	6	0	0	0	6	2	6
4.000	7	1	0	0	8	2	7
6.000	2	0	0	0	2	1	8
Total:	4,640	396	372	11	4,675	557	

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	4,067	307	4	6	0	28	4,412	1
0.750	0	0	0	0	0	0	0	2
1.000	1	124	4	5		7	141	3
1.500	0	47	9	3	0	7	66	4
2.000	1	22	4	10	0	3	40	5
3.000	0	3	3	0	0	0	6	6
4.000	0	2	4	1	0	1	8	7
6.000	0	0	2	0	0	0	2	8
Total:	4,069	505	30	25	0	46	4,675	

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	0				0	1
Within Municipality	496	26	9		513	2
Total Fire Hydrants	496	26	9	0	513	
Flushing Hydrants						
	47		1		46	3
Total Flushing Hydrants	47	0	1	0	46	

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:	559
Number of distribution system valves end of year:	1,131
Number of distribution valves operated during year:	661

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The utility collects revenue from assessment reports and sales tax fees.

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 15%, but not less \$10,000, please explain.

- Account 923 - The utility paid for a booster station study during 2007.
 - Account 673 - There were fewer water main breaks during 2007 than in 2006.
 - Account 928 - In the previous year the utility paid for a rate hearing.
 - Account 672 - The utility spent \$54,104 on water tower painting during 2007.
 - Account 633 - During 2006, the utility expensed \$28,160 in costs to rehab Well #4.
-

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Account 390 - The utility purchased a new lot and this was the value of the building on the lot.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

- Account 393 - The utility is no longer depreciating this account
 - Account 397 - The utility is no longer depreciating this account
-

Pumping and Purchased Water Statistics (Page W-16)

If Water Sold is greater than Total Annual Pumpage, please explain.

The utility is investigating this and will correct the problem during 2008.

Water Mains (Page W-21)

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

All water mains are financed by the utility or through developers.

Water Services (Page W-22)

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

All services are financed by the utility or developers.

Meters (Page W-23)

Explain all reported adjustments.

All adjustments are to bring the counts to actual.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

There is an assisted living facility that has a 2 inch meter because there are multiple people who live there along with staff members.

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

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

The utility will correct this during 2008 and will make sure all 6 inch or larger meters are tested every year.
