



3013 (02-02-05)

ANNUAL REPORT

OF

Name: TOWN OF MENASHA UTILITY DISTRICT

Principal Office: 2000 MUNICIPAL DRIVE
NEENAH, WI 54956

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: TOWN OF MENASHA UTILITY DISTRICT

Utility Address: 2000 MUNICIPAL DRIVE
NEENAH, WI 54956

When was utility organized? 1/1/1965

Report any change in name:

Effective Date:

Utility Web Site: www.town-menasha.com

Utility employee in charge of correspondence concerning this report:

Name: PAULA JEAN PAGEL

Title: ACCOUNTS MANAGER

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7106

Fax Number: (920) 720 - 7116

E-mail Address: paulap@town-menasha.com

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

Name: SARAH SCHLEEDE

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

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

Telephone: (608) 240 - 2310

Fax Number: (605) 249 - 8532

E-mail Address: sschleede@virchowkrause.com

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

Name: ARDEN TEWS

Title: PRESIDENT

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7106

Fax Number: (920) 720 - 7106

E-mail Address: arden@town-menasha.com

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOR, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 53707
MADISON, WI 53707

Telephone: (608) 240 - 2310

Fax Number: (608) 249 - 8532

E-mail Address:

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

Period covered by most recent audit: 1/1/2007 - 12/31/2007

Names and titles of utility management including manager or superintendent:

Name: JEFFERY P ROTH

Title: WATER UTILITY SUPERINTENDENT

Office Address:

2340 AMERICAN DRIVE
NEENAH, WI 54956

Telephone: (920) 739 - 5120

Fax Number: (920) 739 - 9028

E-mail Address: jeffr@town-menasha.com

Name: KAREN TWEEDIE

Title: SECRETARY

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7106

Fax Number: (920) 720 - 7106

E-mail Address: karen@town-menasha.com

Name: MR JEFF STURGELL

Title: ADMINISTRATOR

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7101

Fax Number: (920) 720 - 7112

E-mail Address: jsturgell@town-menasha.com

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR STEVEN LAABS

Title: WASTE WATER SUPERINTENDENT

Office Address:

2340 AMERICAN DRIVE
NEENAH, WI 54956

Telephone: (920) 739 - 5120

Fax Number: (920) 739 - 9028

E-mail Address: stevel@town-menasha.com

Name: MYRA PIERGROSSI

Title: TREASURER/FINANCE DIRECTOR

Office Address:

2000 MUNICIPAL DRIVE
NENNAH, WI 54956

Telephone: (920) 720 - 7106

Name of utility commission/committee: TOWN OF MENSASHA UTILITY DISTRICT COMMISSION

Names of members of utility commission/committee:

- MR BARBARA HANSON, COMMISSIONER
 - MR DALE MCNAMEE, COMMISSIONER
 - MR KATE MCQUILLAN, COMMISSIONER
 - MR DALE YOUNGQUIST, COMMISSIONER
-

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:

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:

IDENTIFICATION AND OWNERSHIP

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,425,581	3,204,402	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,259,664	1,966,836	2
Depreciation Expense (403)	414,897	381,075	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	394,845	356,208	5
Total Operating Expenses	3,069,406	2,704,119	
Net Operating Income	356,175	500,283	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	356,175	500,283	
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)	373,769	253,070	10
Miscellaneous Nonoperating Income (421)	(125,605)	1,168,049	11
Total Other Income	248,164	1,421,119	
Total Income	604,339	1,921,402	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(136,131)	(136,131)	12
Other Income Deductions (426)	270,326	272,485	13
Total Miscellaneous Income Deductions	134,195	136,354	
Income Before Interest Charges	470,144	1,785,048	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	451,304	429,794	14
Amortization of Debt Discount and Expense (428)	46,223	39,612	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	25,734	19
Total Interest Charges	497,527	443,672	
Net Income	(27,383)	1,341,376	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	14,530,927	13,189,551	20
Balance Transferred from Income (433)	(27,383)	1,341,376	21
Miscellaneous Credits to Surplus (434)	1,537	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)	14,505,081	14,530,927	

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	3,425,581		3,425,581	1
Total (Acct. 400):	3,425,581	0	3,425,581	
Operation and Maintenance Expense (401-402):				
Derived	2,259,664		2,259,664	2
Total (Acct. 401-402):	2,259,664	0	2,259,664	
Depreciation Expense (403):				
Derived	414,897		414,897	3
Total (Acct. 403):	414,897	0	414,897	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	394,845		394,845	5
Total (Acct. 408):	394,845	0	394,845	
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:	356,175	0	356,175	
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):			
INVESTMENT INCOME	373,769	0	373,769 11
Total (Acct. 419):	373,769	0	373,769
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		(125,781)	(125,781) 12
MISCELLANEOUS	176	0	176 13
Total (Acct. 421):	176	(125,781)	(125,605)
TOTAL OTHER INCOME:	373,945	(125,781)	248,164

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(136,131)		(136,131) 14
NONE	0	0	0 15
Total (Acct. 425):	(136,131)	0	(136,131)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		208,526	208,526 16
LOSS ON RETIREMENTS	61,800	0	61,800 17
Total (Acct. 426):	61,800	208,526	270,326
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(74,331)	208,526	134,195

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	451,304		451,304 18
Total (Acct. 427):	451,304	0	451,304
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	22,203		22,203 19
AMORTIZATION OF LOSS ON ADVANCE REFUNDING	24,020		24,020 20
Total (Acct. 428):	46,223	0	46,223
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 22
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	497,527	0	497,527
NET INCOME:	306,924	(334,307)	(27,383)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,204,108	10,326,819	14,530,927 25
Total (Acct. 216):	4,204,108	10,326,819	14,530,927
Balance Transferred from Income (433):			
Derived	306,924	(334,307)	(27,383) 26
Total (Acct. 433):	306,924	(334,307)	(27,383)
Miscellaneous Credits to Surplus (434):			
TRANSFER TO GENERAL FUND	1,537	0	1,537 27
Total (Acct. 434):	1,537	0	1,537
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,512,569	9,992,512	14,505,081

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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,425,581	0	0	0	3,425,581	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	3,425,581	0	0	0	3,425,581	

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	589,824		589,824	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	589,824	0	589,824	

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	10.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	32,069,223	30,706,289	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,948,543	6,379,773	2
Net Utility Plant	25,120,680	24,326,516	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	25,120,680	24,326,516	
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)	993,049	1,076,274	8
Special Funds (125-128)	2,268,199	2,143,410	9
Total Other Property and Investments	3,261,248	3,219,684	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,663,223	2,227,690	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)	606,258	566,554	15
Other Accounts Receivable (143)	36,183	8,135	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	152,037	97,409	18
Materials and Supplies (151-163)	66,213	67,717	19
Prepayments (165)	14,819	19,665	20
Interest and Dividends Receivable (171)	15,469		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,554,202	2,987,170	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	212,119	237,899	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	212,119	237,899	
Total Assets and Other Debits	32,148,249	30,771,269	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,674,920	2,674,920	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	14,505,081	14,530,927	28
Total Proprietary Capital	17,180,001	17,205,847	
LONG-TERM DEBT			
Bonds (221-222)	11,169,275	9,771,784	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	64,404	242,664	31
Total Long-Term Debt	11,233,679	10,014,448	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	265,719	165,599	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	357,297	322,393	36
Interest Accrued (237)	115,497	73,484	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	151,859	125,370	41
Total Current and Accrued Liabilities	890,372	686,846	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	10,198	10,926	42
Customer Advances for Construction (252)	45,569	21,570	43
Other Deferred Credits (253)	2,788,430	2,831,632	44
Total Deferred Credits	2,844,197	2,864,128	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	32,148,249	30,771,269	

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	30,706,289	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)	19,357,840	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,678,996	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)	32,387				9
Total Utility Plant	32,069,223	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)	4,527,734	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,420,809	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	6,948,543	0	0	0	
Net Utility Plant	25,120,680	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)	4,108,626				4,108,626	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	414,897				414,897	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	33,992				33,992	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
LOSS ON EARLY RETIREMENT	20,797				20,797	12
ADJUSTMENTS					0	13
					0	14
					0	15
Total credits	469,686	0	0	0	469,686	16
Debits during year						17
Book cost of plant retired	50,578				50,578	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	50,578	0	0	0	50,578	25
Balance end of year (111.1)	4,527,734	0	0	0	4,527,734	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)	2,271,147				2,271,147	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	208,526				208,526	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
LOSS ON EARLY RETIREMENT	41,002				41,002	12
					0	13
					0	14
					0	15
Total credits	249,528	0	0	0	249,528	16
Debits during year						17
Book cost of plant retired	99,866				99,866	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	99,866	0	0	0	99,866	25
Balance end of year (111.1)	2,420,809	0	0	0	2,420,809	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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	66,213	67,717
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	<u>66,213</u>	<u>67,717</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)				
1997 G.O. DEBT	33	428	0	1
2000 REVENUE BONDS	11,927	428	16,016	2
2000 REVENUE BONDS-LOSS ON ADVANCED REFUNDING	1,138	428	14,795	3
2001 REVENUE BONDS	1,476	428	11,435	4
2004 REVENUE BONDS	3,499	428	32,556	5
2005 REVENUE BONDS	4,707	428	41,337	6
2005 REVENUE BONDS-2ND ISSUE DISCOUNT/ISSUE COST	675	428	6,779	7
2005 REVENUE BONDS-LOSS ON ADVANCE REFUNDING	22,881	428	68,644	8
2007 REVENUE BONDS	613	428	20,557	9
Total			212,119	
Unamortized premium on debt (251)				
2001 REVENUE BONDS	728	429	10,198	10
Total			10,198	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,674,920	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,674,920</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)	
2000 REVENUE BONDS	04/01/2000	05/01/2020	4.90%	290,083	1
2001 REVENUE BONDS	07/01/2001	05/01/2021	4.25%	2,056,622	2
2004 REVENUE BONDS	02/26/2004	05/01/2023	3.98%	2,225,090	3
2005 REVENUE BONDS	06/01/2005	05/01/2025	4.07%	2,683,896	4
2005 REVENUE BONDS-2ND ISSUE	12/15/2005	05/01/2025	4.16%	2,098,980	5
2007 REVENUE BONDS	04/01/2007	05/01/2027	4.08%	1,814,604	6
Total Bonds (Account 221):				11,169,275	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 11,169,275

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2006 GO PROMISSORY NOTE	04/17/2006	04/01/2016	4.60%	39,926	1
2001 STATE TRUST FUND LOAN	02/07/2001	03/15/2010	5.50%	24,478	2
Total for Account 224				64,404	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	322,393	1
Accruals:		
Charged water department expense	394,845	2
Charged electric department expense		3
Charged sewer department expense	8,632	4
Other (explain):		
NONE		5
Total Accruals and other credits	403,477	
Taxes paid during year:		
County, state and local taxes	322,393	6
Social Security taxes	42,718	7
PSC Remainder Assessment	3,462	8
Other (explain):		
NONE		9
Total payments and other debits	368,573	
Balance end of year	357,297	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2004 BONDS	14,683	86,016	86,536	14,163	1
1997 BONDS	2,975	1,487	4,462	0	2
2001 BONDS	17,608	102,746	103,472	16,882	3
2000 BONDS	3,222	16,423	17,151	2,494	4
2007 BONDS		48,245		48,245	5
2005 BONDS	17,712	105,186	105,458	17,440	6
2005 BONDS - 2ND ISSUE	14,975	87,783	88,300	14,458	7
Subtotal	71,175	447,886	405,379	113,682	
Advances from Municipality (223)					
NONE	0			0	8
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2001 STATE TRUST FUND LOAN	1,385	1,748	1,748	1,385	9
2006 GO PROMISSORY NOTE	924	1,670	2,164	430	10
Subtotal	2,309	3,418	3,912	1,815	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	73,484	451,304	409,291	115,497	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	382,721	2
DEFERRED SPECIAL ASSESSMENT	537,784	3
DEPARTMENT OF TRANSPORTATION ASSESSMENT	72,544	4
Total (Acct. 124):	993,049	
Sinking Funds (125):		
NONE		5
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	564,511	6
REDEMPTION/RESERVE ACCOUNT	1,394,089	7
CONSTRUCTION ACCOUNT	309,599	8
Total (Acct. 126):	2,268,199	
Other Special Funds (128):		
NONE		9
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		10
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		11
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	606,258	13
Electric		14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	606,258	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17

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 Accounts Receivable (143):		
Merchandising, jobbing and contract work		18
Other (specify):		
WINDING CREEK PROJECT	27,952	19
OTHER	8,231	20
Total (Acct. 143):		36,183
Receivables from Municipality (145):		
DUE FROM TOWN - SPECIAL ASSESSMENTS AND DELINQUENT TAX ROLL ITEMS	152,037	21
Total (Acct. 145):		152,037
Prepayments (165):		
INSURANCE	14,819	22
Total (Acct. 165):		14,819
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		24
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):		0
Payables to Municipality (233):		
NONE		28
Total (Acct. 233):		0
Other Deferred Credits (253):		
Regulatory Liability	2,178,102	29
DEPARTMENT OF TRANSPORTATION ASSESSMENT	72,544	30
DEFERRED SPECIAL ASSESSMENT	537,784	31
Total (Acct. 253):		2,788,430

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)	18,404,900	0	0	0	18,404,900	1
Materials and Supplies	66,965	0	0	0	66,965	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	4,318,180	0	0	0	4,318,180	4
Customer Advances for Construction					0	5
Regulatory Liability	2,246,167	0	0	0	2,246,167	6
NONE					0	7
Average Net Rate Base	11,907,518	0	0	0	11,907,518	
Net Operating Income	356,175	0	0	0	356,175	8
Net Operating Income as a percent of						
Average Net Rate Base	2.99%	N/A	N/A	N/A	2.99%	

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	2,314,233	0	0	0	2,314,233	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	136,131	0	0	0	136,131	3
Other (specify):						
NONE					0	4
Balance End of Year	2,178,102	0	0	0	2,178,102	

FINANCIAL SECTION FOOTNOTES

Cover Sheet (Page 0)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Town of Menasha Utility District
Neenah, 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 Town of Menasha Utility District, an enterprise fund of the Town of Menasha 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
March 1, 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.

143 - Amount is to true-up recapture assessment and record additional accounts recievable from Winding Creek.

145 - Amount is special assessments and delinquents due from the Town of Menasha which were put on the tax roll.

Signature Page (Page ii)

General footnotes

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	3,202,697	3,019,252	1
Total Sales of Water	3,202,697	3,019,252	
Other Operating Revenues			
Forfeited Discounts (470)	24,741	18,717	2
Miscellaneous Service Revenues (471)	6,955	17,213	3
Rents from Water Property (472)	164,748	121,751	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	26,440	27,469	6
Total Other Operating Revenues	222,884	185,150	
Total Operating Revenues	3,425,581	3,204,402	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	436,247	427,528	7
Pumping Expenses (620-633)	307,683	245,755	8
Water Treatment Expenses (640-652)	428,792	374,712	9
Transmission and Distribution Expenses (660-678)	563,220	427,302	10
Customer Accounts Expenses (901-905)	80,342	90,669	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	443,380	400,870	13
Total Operation and Maintenance Expenses	2,259,664	1,966,836	
Other Operating Expenses			
Depreciation Expense (403)	414,897	381,075	14
Amortization Expense (404-407)		0	15
Taxes (408)	394,845	356,208	16
Total Other Operating Expenses	809,742	737,283	
Total Operating Expenses	3,069,406	2,704,119	
NET OPERATING INCOME	356,175	500,283	

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				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	7,278	357,870	1,339,696	4
Commercial	902	250,888	763,858	5
Industrial	17	284,390	591,898	6
Total Metered Sales to General Customers (461)	8,197	893,148	2,695,452	
Private Fire Protection Service (462)	195		167,559	7
Public Fire Protection Service (463)	8,269		291,927	8
Other Sales to Public Authorities (464)	19	16,230	44,088	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	463	3,671	11
Interdepartmental Sales (467)				12
Total Sales of Water	16,681	909,841	3,202,697	

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)	
WAVERLY SANITARY DISTRICT	METERING STATION HWY 10/114	463	3,671	1
Total		463	3,671	

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)	291,927	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)	291,927	
Forfeited Discounts (470):		
Customer late payment charges	24,741	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	24,741	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	6,955	7
Total Miscellaneous Service Revenues (471)	6,955	
Rents from Water Property (472):		
RENTS FROM SEWER UTILITY		8
RENT OF WATER TOWER FOR CELLULAR ANTENNAS	164,748	9
Total Rents from Water Property (472)	164,748	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	26,440	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	26,440	

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)		0	2
Purchased Water (602)	428,948	427,352	3
Miscellaneous Expenses (603)	183	176	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)	7,116	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	436,247	427,528	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	183,919	167,767	17
Pumping Labor and Expenses (624)	56,246	51,032	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	2,238	5,073	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	65,280	21,883	25
Total Pumping Expenses	307,683	245,755	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	301,324	244,043	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)	87,542	75,933	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	11,391	10,721	32
Maintenance of Water Treatment Equipment (652)	28,535	44,015	33
Total Water Treatment Expenses	428,792	374,712	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	1,239	1,925	35
Transmission and Distribution Lines Expenses (662)	81,818	75,957	36
Meter Expenses (663)	29,390	25,531	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	24,400	27,439	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)	153,201	41,749	43
Maintenance of Transmission and Distribution Mains (673)	181,756	174,127	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	37,838	39,867	46
Maintenance of Meters (676)	19,332	22,837	47
Maintenance of Hydrants (677)	34,246	16,680	48
Maintenance of Miscellaneous Plant (678)	0	1,190	49
Total Transmission and Distribution Expenses	563,220	427,302	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	11,024	10,473	51
Customer Records and Collection Expenses (903)	69,318	80,196	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)		0	54
Total Customer Accounts Expenses	80,342	90,669	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	127,746	136,996	56
Office Supplies and Expenses (921)	28,298	30,779	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	58,609	25,908	59
Property Insurance (924)	14,909	13,475	60
Injuries and Damages (925)	25,120	17,247	61
Employee Pensions and Benefits (926)	180,006	170,782	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	8,692	2,202	65
Rents (931)		0	66
Maintenance of General Plant (932)	0	3,481	67
Total Administrative and General Expenses	443,380	400,870	
Total Operation and Maintenance Expenses	2,259,664	1,966,836	

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		357,297	322,393	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,632	8,525	2
Net property tax equivalent		348,665	313,868	
Social Security		42,718	39,706	3
PSC Remainder Assessment		3,462	2,634	4
Other (specify): CAPITALIZED TAXES			0	5
FICA BILLED TO TOWN			0	6
Total tax expense		394,845	356,208	

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			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.168418				3
County tax rate	mills		6.025952				4
Local tax rate	mills		4.907274				5
School tax rate	mills		8.371966				6
Voc. school tax rate	mills		1.656883				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.130493				10
Less: state credit	mills		1.404307				11
Net tax rate	mills		19.726186				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.907274				14
Combined School Tax Rate	mills		10.028849				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.936123				17
Total Tax Rate	mills		21.130493				18
Ratio of Local and School Tax to Total	dec.		0.706852				19
Total tax net of state credit	mills		19.726186				20
Net Local and School Tax Rate	mills		13.943486				21
Utility Plant, Jan. 1	\$	30,706,289	30,706,289				22
Materials & Supplies	\$	67,717	67,717				23
Subtotal	\$	30,774,006	30,774,006				24
Less: Plant Outside Limits	\$	5,479,318	5,479,318				25
Taxable Assets	\$	25,294,688	25,294,688				26
Assessment Ratio	dec.		1.013044				27
Assessed Value	\$	25,624,632	25,624,632				28
Net Local & School Rate	mills		13.943486				29
Tax Equiv. Computed for Current Year	\$	357,297	357,297				30
Tax Equivalent per 1994 PSC Report	\$	311,626					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	357,297					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	90,941		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)	862,542		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	413,949		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,367,432	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	167,164		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	292,153	18,986	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	61,164		20
Total Pumping Plant	520,481	18,986	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,453,215		22
Water Treatment Equipment (332)	1,602,801		23
Total Water Treatment Plant	3,056,016	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)			90,941	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)			862,542	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			413,949	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,367,432	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			167,164	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	4,500		306,639	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			61,164	20
Total Pumping Plant	4,500	0	534,967	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,453,215	22
Water Treatment Equipment (332)			1,602,801	23
Total Water Treatment Plant	0	0	3,056,016	

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)	45,043		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	774,061		26
Transmission and Distribution Mains (343)	7,913,786	1,737,240	27
Fire Mains (344)	0		28
Services (345)	324,746	21,766	29
Meters (346)	1,245,012	32,221	30
Hydrants (348)	278,039	143,769	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,580,687	1,934,996	
GENERAL PLANT			
Land and Land Rights (389)	3,811		33
Structures and Improvements (390)	1,257,404		34
Office Furniture and Equipment (391)	24,954		35
Computer Equipment (391.1)	60,482	2,475	36
Transportation Equipment (392)	175,791		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	58,047		39
Laboratory Equipment (395)	5,923		40
Power Operated Equipment (396)	53,300		41
Communication Equipment (397)	22,579		42
SCADA Equipment (397.1)	254,814		43
Miscellaneous Equipment (398)	10,240		44
Other Tangible Property (399)	0		45
Total General Plant	1,927,345	2,475	
Total utility plant in service directly assignable	17,451,961	1,956,457	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	17,451,961	1,956,457	

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)			45,043 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			774,061 26
Transmission and Distribution Mains (343)	41,675		9,609,351 27
Fire Mains (344)			0 28
Services (345)			346,512 29
Meters (346)	4,403		1,272,830 30
Hydrants (348)			421,808 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	46,078	0	12,469,605
GENERAL PLANT			
Land and Land Rights (389)			3,811 33
Structures and Improvements (390)			1,257,404 34
Office Furniture and Equipment (391)			24,954 35
Computer Equipment (391.1)			62,957 36
Transportation Equipment (392)			175,791 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			58,047 39
Laboratory Equipment (395)			5,923 40
Power Operated Equipment (396)			53,300 41
Communication Equipment (397)			22,579 42
SCADA Equipment (397.1)			254,814 43
Miscellaneous Equipment (398)			10,240 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	1,929,820
Total utility plant in service directly assignable	50,578	0	19,357,840
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	50,578	0	19,357,840

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)	9,203,628	147,196	27
Fire Mains (344)	0		28
Services (345)	1,809,762	8,770	29
Meters (346)	0		30
Hydrants (348)	1,594,829	14,677	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	12,608,219	170,643	
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	12,608,219	170,643	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,608,219	170,643	

**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)	83,541		9,267,283 27
Fire Mains (344)			0 28
Services (345)	2,191		1,816,341 29
Meters (346)			0 30
Hydrants (348)	14,134		1,595,372 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	99,866	0	12,678,996
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	99,866	0	12,678,996
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	99,866	0	12,678,996

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)	256,469	2.90%	25,014	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	162,999	1.80%	7,451	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	419,468		32,465	
PUMPING PLANT				
Structures and Improvements (321)	82,411	3.20%	5,349	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	159,779	4.40%	13,173	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	56,370	4.40%	2,691	15
Total Pumping Plant	298,560		21,213	
WATER TREATMENT PLANT				
Structures and Improvements (331)	824,868	3.20%	46,503	16
Water Treatment Equipment (332)	653,372	3.30%	51,290	17
Total Water Treatment Plant	1,478,240		97,793	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	434,456	1.90%	14,707	19
Transmission and Distribution Mains (343)	372,045	1.30%	113,900	20
Fire Mains (344)	0			21
Services (345)	62,409	2.90%	9,733	22
Meters (346)	448,885	5.50%	67,985	23
Hydrants (348)	(23,470)	2.20%	7,698	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					281,483	4
315					0	5
316					170,450	6
317					0	7
	0	0	0	0	451,933	
321					87,760	8
322					0	9
323					0	10
324					0	11
325	4,500				168,452	12
326					0	13
327					0	14
328					59,061	15
	4,500	0	0	0	315,273	
331					871,371	16
332					704,662	17
	0	0	0	0	1,576,033	
341					0	18
342					449,163	19
343	41,675			20,004	464,274	20
344					0	21
345					72,142	22
346	4,403				512,467	23
348					(15,772)	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			25
Total Transmission and Distribution Plant	1,294,325		214,023	
GENERAL PLANT				
Structures and Improvements (390)	280,887	2.90%	36,465	26
Office Furniture and Equipment (391)	21,982	5.80%	1,447	27
Computer Equipment (391.1)	45,378	50.00%	15,722	28
Transportation Equipment (392)	126,385	10.56%	7,629	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	52,606	5.80%	4,691	31
Laboratory Equipment (395)	5,923	5.80%		32
Power Operated Equipment (396)	44,689	7.50%	3,998	33
Communication Equipment (397)	21,383	15.00%	1,196	34
SCADA Equipment (397.1)	11,721	5.00%	12,741	35
Miscellaneous Equipment (398)	7,079	5.80%	594	36
Other Tangible Property (399)	0			37
Total General Plant	618,033		84,483	
Total accum. prov. directly assignable	4,108,626		449,977	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	4,108,626		449,977	

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	46,078	0	0	20,004	0 25 1,482,274
390					317,352 26
391					23,429 27
391.1					61,100 28
392				(295)	133,719 29
393					0 30
394					57,297 31
395					5,923 32
396					48,687 33
397					22,579 34
397.1					24,462 35
398					7,673 36
399	0	0	0	(295)	0 37 702,221
	50,578	0	0	19,709	4,527,734
					0 38
	50,578	0	0	19,709	4,527,734

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)	1,399,754	1.30%	120,061	20
Fire Mains (344)	0			21
Services (345)	602,410	2.90%	52,579	22
Meters (346)	0			23
Hydrants (348)	268,983	2.20%	35,092	24

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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	83,541			40,100	1,476,374 20
344					0 21
345	2,191				652,798 22
346					0 23
348	14,134			1,696	291,637 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	2,271,147		207,732
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	2,271,147		207,732
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	2,271,147		207,732

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
	99,866	0	0	41,796	2,420,809
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
	99,866	0	0	41,796	2,420,809
					0 38
	99,866	0	0	41,796	2,420,809

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	12,814		68,074	80,888	1
February	12,336		60,535	72,871	2
March	14,800		68,122	82,922	3
April	12,568		72,202	84,770	4
May	15,768		82,162	97,930	5
June	18,585		86,402	104,987	6
July	19,019		94,919	113,938	7
August	17,138		94,663	111,801	8
September	15,336		73,598	88,934	9
October	16,395		67,527	83,922	10
November	11,209		63,767	74,976	11
December	13,004		61,000	74,004	12
Total annual pumpage	178,972	0	892,971	1,071,943	
Less: Water sold				909,841	13
Volume pumped but not sold				162,102	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				97,875	16
Volume related to equipment/system malfunction				25,695	17
Non-utility volume NOT included in water sales				280	18
Total volume not sold but accounted for				123,850	19
Volume pumped but unaccounted for				38,252	20
Percent of water lost				4%	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.)				4,584	24
Date of maximum: 8/8/2007					25
Cause of maximum:					26
Hot, dry weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,785	27
Date of minimum: 12/25/2007					28
Total KWH used for pumping for the year				2,039,040	29
If water is purchased: Vendor Name: MENASHA UTILITIES					30
Point of Delivery: AIRPORT ROAD CITY OF MENASHA					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)	
SHADY LANE 3	BH537	434	19	1,380,000	Yes	1
SHADY LANE 4	BH538	474	23	1,440,000	Yes	2
UNIVERSITY DRIVE 5	BH539	472	20	576,000	Yes	3
AMERICAN DRIVE 6	BH540	471	28	1,584,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SERVICE PUMP 2	SERVICE PUMP NO 1	SERVICE PUMP NO 3	1
Location	1665 UNIVERSITY DRIVE	1665 UNIVERSITY DRIVE	2340 AMERICAN DRIVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORRSE	FAIRBANKS MORRSE	AMERICAN TURBINE	5
Year Installed	1989	1989	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,400	1,000	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC	US MOTORS	9 10
Year Installed	1976	1968	2005	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SERVICE PUMP NO 4	SERVICE PUMP NUMBER 2	SERVICE PUMP NUMBER ONE	14
Location	2340 AMERICAN DRIVE	919 SHADY LANE	919 SHADY LANE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	AMERICAN TURBINE	18
Year Installed	2006	2007	2006	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,300	1,000	1,300	21
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1994	2007	2006	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	60	100	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO 3	WELL NO 4	WELL NO 5	1
Location	919 SHADY LANE	919 SHADY LANE	1665 UNIVERSITY DR	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	AMERICAN TURBINE	5
Year Installed	2002	2004	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	980	1,000	400	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US MOTORS	US MOTOR	9 10
Year Installed	2001	1974	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO 6			14
Location	2340 AMERICAN DR			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	2003			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,225			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22 23
Year Installed	2005			24
Type	ELECTRIC			25
Horsepower	125			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	PLANT #3	PLANT 2	PLANT 4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1969	1970	1982	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	1,000,000	1,000,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.8000	1.7000	2.1000	12
Is a corrosion control chemical used (yes, no)?	Y	N	Y	13
Is water fluoridated (yes, no)?	N	N	N	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	TOWER 1	TOWER 2	TOWER 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1966	1969	1982	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	132	132	182	6
Total capacity in gallons (actual)	300,000	300,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

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	6.000	158,756	0	3,995	0	154,761	1
P	D	6.000	55,826	6,097	0	0	61,923	2
M	D	8.000	49,328	0	6,297	0	43,031	3
P	D	8.000	228,013	9,777	0	0	237,790	4
M	D	10.000	7,323	0	37	0	7,286	5
M	S	10.000	393	0	0	0	393	6
P	D	10.000	18,404	40	0	0	18,444	7
P	S	10.000	40	0	0	0	40	8
M	D	12.000	3,660	0	0	0	3,660	9
M	S	12.000	490	0	0	0	490	10
P	D	12.000	90,742	5,685	0	0	96,427	11
P	S	12.000	105	0	0	0	105	12
M	D	16.000	24,354	0	2,910	0	21,444	13
M	S	16.000	5,617	0	0	0	5,617	14
P	D	16.000	35,442	4,195	0	0	39,637	15
Total Within Municipality			678,493	25,794	13,239	0	691,048	
Total Utility			678,493	25,794	13,239	0	691,048	

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	3,323	0	3	0	3,320	0	1
P	1.000	973	16	0	0	989	0	2
M	1.000	1,900	0	2	0	1,898	0	3
M	1.250	61	0	0	0	61	0	4
P	1.500	82	3	0	0	85	0	5
M	1.500	121	0	1	0	120	0	6
P	2.000	124	1	0	0	125	0	7
M	2.000	60	0	2	0	58	0	8
M	3.000	19	0	0	0	19	0	9
P	3.000	3	0	0	0	3	0	10
P	4.000	25	0	0	0	25	0	11
M	4.000	4	0	0	0	4	0	12
P	6.000	8	0	0	0	8	0	13
M	6.000	2	0	0	0	2	0	14
P	8.000	1	0	0	0	1	0	15
M	10.000	2	0	0	0	2	0	16
P	12.000	1	0	0	0	1	0	17
Total Utility		6,709	20	8	0	6,721	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	7,796	180	32	0	7,944	404	1
0.750	94	0	0	0	94	3	2
1.000	205	0	1	0	204	78	3
1.250	0	0	0	0	0	0	4
1.500	218	0	0	0	218	109	5
2.000	116	6	0	0	122	47	6
3.000	27	2	0	0	29	23	7
4.000	15	2	1	0	16	11	8
6.000	2	0	0	0	2	2	9
Total:	8,473	190	34	0	8,629	677	

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	7,301	421	1	2	0	219	7,944	1
0.750	66	17	0	0	0	11	94	2
1.000	29	161	1	3	0	10	204	3
1.250	0	0	0	0	0	0	0	4
1.500	1	192	3	2	0	20	218	5
2.000	1	106	2	3	0	10	122	6
3.000	0	15	3	5	0	6	29	7
4.000	0	7	5	1	0	3	16	8
6.000	0	1	1	0	0	0	2	9
Total:	7,398	920	16	16	0	279	8,629	

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	1,290	42	23	0	1,309	2
Total Fire Hydrants	1,290	42	23	0	1,309	
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: 799
 Number of distribution system valves end of year: 1,978
 Number of distribution valves operated during year: 1,305

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 amount represents the return portion of the joint metering allocations to the sewer utility.

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Done

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.

923 - The increase is due to the painting of Salt Brine Tanks in 2007. No such cost was experienced in 2006.

623 - Increase due to higher fuel prices experienced during 2007.

677 - More hydrants were repaired during 2007 than 2006.

633 - Significant increase due to maintenance expenses in 2007. Expenses increase due to pump repairs and other maintenance services.

652 - In 2006 costs associated with maintenance on water treatment equipment were considerably high. In 2007, maintenance on water treatment costs decreased and were comparable to 2005.

672 - A water tower was painted in 2007. No such expense was incurred during 2006.

641 - Chemicals increase due to large increases in salt prices. The price of salt increased from the previous year.

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

If End of Year Balance is less than zero, please explain.

348 - Adjustments are made to bring the balances up to correct levels and recognize an early loss from retirement and to recognize loss on retirement for 2007.

If Adjustments for any account are nonzero, please explain.

343 & 392 - Adjustment relates to the early retirement of mains, services and transportation equipment.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

Adjustments are related to losses on the early retirement of property.

WATER OPERATING SECTION FOOTNOTES

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 additions were added by the Utility.

Water Services (Page W-22)

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

Additions were financed by the Utility.

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

This amount was confirmed with Utility management during the audit.

Meters (Page W-23)

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

A complete meter replacement was done during the period between 1996 and 2000. Meter testing is completed according to PSC schedules.

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

The 2-inch meter is for a 8,000 - plus square foot home that has a sprinkler system installed.

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, meters are tested every two years.
