



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF NEENAH WATER UTILITY

Principal Office: 211 WALNUT STREET
P.O. BOX 426
NEENAH, WI 54957-0426

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: CITY OF NEENAH WATER UTILITY

Utility Address: 211 WALNUT STREET
P.O. BOX 426
NEENAH, WI 54957-0426

When was utility organized? 10/4/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: NANCY HANDEVIDT
Title: DEPUTY FINANCE DIRECTOR

Office Address:
211 WALNUT STREET
P.O. BOX 426
NEENAH, WI 54957-0426

Telephone: (920) 886 - 6182

Fax Number: (920) 886 - 6183

E-mail Address: nhandevidt@ci.neenah.wi.us

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

Name: BETHANY RYERS
Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW KRAUSE & COMPANY, LLC
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2382

Fax Number: (608) 249 - 8532

E-mail Address: bryers@virchowkrause.com

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

Name: MR GEORGE SCHERCK
Title: MAYOR

Office Address:
211 WALNUT ST
P.O. BOX 426
NEENAH, WI 54956

Telephone: (920) 886 - 6104

Fax Number: (920) 886 - 6109

E-mail Address: gscherck@ci.neenah.wi.us

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: BETHANY RYERS

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW KRAUSE & CO, LLC
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2382

Fax Number: (608) 249 - 8532

E-mail Address: bryers@virchowkrause.com

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

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

Names and titles of utility management including manager or superintendent:

Name: MR LARRY A WETTERING, P.E.

Title: DIRECTOR

Office Address:

211 WALNUT STREET
P.O. BOX 426
NEENAH, WI 54957-0426

Telephone: (920) 886 - 6182

Fax Number: (920) 886 - 6183

E-mail Address: lwettering@ci.neenah.wi.us

Name of utility commission/committee: City of Neenah Water Commission

Names of members of utility commission/committee:

- MR LEE HILLSTROM, CITY COUNCIL REPRESENTATIVE
 - MR BILL POLLNOW, COMMISSIONER
 - HON GEORGE SCHERCK, MAYOR / PRESIDENT
 - MR ARTHUR SCHMEICHEL, SECRETARY
 - MR MICHAEL SMABY, VICE PRESIDENT
-

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	7,292,308	6,604,585	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,553,701	2,243,530	2
Depreciation Expense (403)	1,278,667	1,106,184	3
Amortization Expense (404-407)	70,063	120,108	4
Taxes (408)	1,021,669	781,265	5
Total Operating Expenses	4,924,100	4,251,087	
Net Operating Income	2,368,208	2,353,498	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,368,208	2,353,498	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,256	7,516	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	476,617	307,249	10
Miscellaneous Nonoperating Income (421)	24,893	604,185	11
Total Other Income	507,766	918,950	
Total Income	2,875,974	3,272,448	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(28,296)	(28,296)	12
Other Income Deductions (426)	175,250	139,897	13
Total Miscellaneous Income Deductions	146,954	111,601	
Income Before Interest Charges	2,729,020	3,160,847	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,087,946	922,991	14
Amortization of Debt Discount and Expense (428)	32,363	31,735	15
Amortization of Premium on Debt--Cr. (429)	4,025	4,025	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	1,116,284	950,701	
Net Income	1,612,736	2,210,146	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,418,269	13,488,756	20
Balance Transferred from Income (433)	1,612,736	2,210,146	21
Miscellaneous Credits to Surplus (434)	25,591	0	22
Miscellaneous Debits to Surplus--Debit (435)	470,347	280,633	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)	16,586,249	15,418,269	

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	7,292,308		7,292,308	1
Total (Acct. 400):	7,292,308	0	7,292,308	
Operation and Maintenance Expense (401-402):				
Derived	2,553,701		2,553,701	2
Total (Acct. 401-402):	2,553,701	0	2,553,701	
Depreciation Expense (403):				
Derived	1,278,667		1,278,667	3
Total (Acct. 403):	1,278,667	0	1,278,667	
Amortization Expense (404-407):				
Derived	70,063		70,063	4
Total (Acct. 404-407):	70,063	0	70,063	
Taxes (408):				
Derived	1,021,669		1,021,669	5
Total (Acct. 408):	1,021,669	0	1,021,669	
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:	2,368,208	0	2,368,208	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	6,256		6,256	8
Total (Acct. 415-416):	6,256	0	6,256	
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 EARNED ON INVESTMENTS	476,617	0	476,617 11
Total (Acct. 419):	476,617	0	476,617
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	24,893	24,893 12
NONE	0	0	0 13
Total (Acct. 421):	0	24,893	24,893
TOTAL OTHER INCOME:	482,873	24,893	507,766
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(28,296)	[REDACTED]	(28,296) 14
NONE	0	0	0 15
Total (Acct. 425):	(28,296)	0	(28,296)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	126,136	126,136 16
DIVIDEND PAID TO CITY	49,114	0	49,114 17
Total (Acct. 426):	49,114	126,136	175,250
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	20,818	126,136	146,954
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	1,087,946	[REDACTED]	1,087,946 18
Total (Acct. 427):	1,087,946	0	1,087,946
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF REVENUE BOND DISCOUNT	18,241	[REDACTED]	18,241 19
AMORTIZATION OF LOSS ON ADVANCE REFUNDINGS	14,122	[REDACTED]	14,122 20
Total (Acct. 428):	32,363	0	32,363
Amortization of Premium on Debt--Cr. (429):			
AMORTIZATION OF REVENUE BOND PREMIUM	4,025	[REDACTED]	4,025 21
Total (Acct. 429):	4,025	0	4,025
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	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:	1,116,284	0	1,116,284
NET INCOME:	1,713,979	(101,243)	1,612,736
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	7,869,461	7,548,808	15,418,269 25
Total (Acct. 216):	7,869,461	7,548,808	15,418,269
Balance Transferred from Income (433):			
Derived	1,713,979	(101,243)	1,612,736 26
Total (Acct. 433):	1,713,979	(101,243)	1,612,736
Miscellaneous Credits to Surplus (434):			
GAIN ON SALE OF LAND	25,591	0	25,591 27
Total (Acct. 434):	25,591	0	25,591
Miscellaneous Debits to Surplus--Debit (435):			
RETIREMENT OF TREATMENT PLANT	470,347	0	470,347 28
Total (Acct. 435)--Debit:	470,347	0	470,347
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):	9,138,684	7,447,565	16,586,249

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,256				6,256	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)	6,256	0	0	0	6,256	

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	7,292,308	0	0	0	7,292,308	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	2,821				2,821	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	7,289,487	0	0	0	7,289,487	

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	722,632	124,438	847,070	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	48,491	7,069	55,560	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	131,507	(131,507)	0	18
All other accounts			0	19
Total Payroll	902,630	0	902,630	

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	15.7	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)	55,462,903	57,394,693	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,224,737	8,467,344	2
Net Utility Plant	50,238,166	48,927,349	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	50,238,166	48,927,349	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	24,658	60,383	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	24,658	60,383	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,939,799	2,359,189	8
Special Funds (125-128)	250,000	1,099,988	9
Total Other Property and Investments	3,214,457	3,519,560	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,448,952	2,219,663	10
Special Deposits (132-134)	625	3,040	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	2,320,396	1,260,135	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	748,550	662,041	15
Other Accounts Receivable (143)	386,320	2,595	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	89,691	40,719	19
Prepayments (165)	2,036	727	20
Interest and Dividends Receivable (171)	15,269	15,417	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	7,012,039	4,204,537	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	422,487	430,990	24
Other Deferred Debits (182-186)	0	70,063	25
Total Deferred Debits	422,487	501,053	
Total Assets and Other Debits	60,887,149	57,152,499	

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)	3,712,516	3,370,688	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	16,586,249	15,418,269	28
Total Proprietary Capital	20,298,765	18,788,957	
LONG-TERM DEBT			
Bonds (221-222)	38,115,317	35,029,334	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	5,013	31
Total Long-Term Debt	38,115,317	35,034,347	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	369,168	1,453,382	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	964,824	723,681	36
Interest Accrued (237)	139,938	127,326	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	28,543	21,135	41
Total Current and Accrued Liabilities	1,502,473	2,325,524	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	64,402	68,427	42
Customer Advances for Construction (252)	103,866	103,866	43
Other Deferred Credits (253)	636,397	664,693	44
Total Deferred Credits	804,665	836,986	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	165,929	166,685	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	165,929	166,685	
Total Liabilities and Other Credits	60,887,149	57,152,499	

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	57,394,693	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)	46,777,112	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,255,940	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)	429,851				9
Total Utility Plant	55,462,903	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)	4,329,697	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	895,040	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	5,224,737	0	0	0	
Net Utility Plant	50,238,166	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)	7,574,091				7,574,091	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,278,667				1,278,667	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	49,251				49,251	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
Depreciation clearing	28,146				28,146	12
Retirement of treatment plant	470,347				470,347	13
					0	14
					0	15
Total credits	1,826,411	0	0	0	1,826,411	16
Debits during year						17
Book cost of plant retired	5,037,776				5,037,776	18
Cost of removal	33,030				33,030	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	5,070,806	0	0	0	5,070,806	25
Balance end of year (111.1)	4,329,696	0	0	0	4,329,696	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)	893,253				893,253	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	126,136				126,136	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	126,136	0	0	0	126,136	16
Debits during year						17
Book cost of plant retired	124,347				124,347	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	124,347	0	0	0	124,347	25
Balance end of year (111.1)	895,042	0	0	0	895,042	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):					
LAND SOUTH OF WATER PLANT	60,383		35,725	24,658	2
Total Nonutility Property (121)	60,383	0	35,725	24,658	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	60,383	0	35,725	24,658	

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)	89,691	40,719
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	89,691	40,719

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)				
05/01/02, 20 YEAR REVENUE BOND, \$2,430,000	2,877	428	40,276	1
07/01/03, 20 YEAR REVENUE BOND, \$6,000,000	4,574	428	68,612	2
08/01/00, 17 YEAR REVENUE BOND, \$1,365,000	1,058	428	1,056	3
09/01/01, 13 YEAR ADVANCED REFUNDING BOND, \$1,940,000	9,300	428	65,093	4
11/01/2005, 20 YEAR REVENUE BOND, \$11,942,151	1,050	428	18,200	5
11/15/2004, 20 YEAR ADVANCE REFUNDING BOND, \$4,210,000	12,876	428	206,018	6
6/1/07, 20 YEAR REVENUE BOND, \$2,345,000	596	428	23,232	7
Total			422,487	
Unamortized premium on debt (251)				
11/15/2004, ADVANCE REFUNDING BOND, \$4,210,000	4,025	429	64,402	8
Total			64,402	

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	3,370,688	1
Changes during year (explain):		
CONTRIBUTED BY TIF	341,828	2
Balance end of year	<u><u>3,712,516</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 BOND	08/01/2000	12/01/2017	5.42%	75,000	1
2001 ADVANCE REFUNDING 1995 BOND	09/01/2001	12/01/2014	4.19%	1,295,000	2
2002 REVENUE BOND	05/01/2002	12/01/2021	4.72%	1,980,000	3
2003 REVENUE BOND	07/01/2003	12/01/2022	3.46%	5,130,000	4
2004 ADVANCE REFUNDING REVENUE BOND	11/15/2004	12/01/2017	3.44%	3,570,000	5
SAFE DRINKING LOAN	04/29/2005	05/01/2024	2.37%	15,362,235	6
2006 SAFE DRINKING LOAN	01/25/2006	05/01/2025	2.37%	8,483,082	7
2007 REVENUE BOND	06/01/2007	12/01/2026	4.00%	2,220,000	8
Total Bonds (Account 221):				38,115,317	
Total Reacquired Bonds (Account 222)				0	9

Net amount of bonds outstanding December 31: 38,115,317

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)					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	02/01/1997	01/01/2007	3.93%	0	1
Total for Account 224				<u>0</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	723,681	1
Accruals:		
Charged water department expense	1,021,668	2
Charged electric department expense		3
Charged sewer department expense	15,232	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,036,900	
Taxes paid during year:		
County, state and local taxes	723,681	6
Social Security taxes	63,964	7
PSC Remainder Assessment	8,112	8
Other (explain):		
NONE		9
Total payments and other debits	795,757	
Balance end of year	964,824	

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 ADVANCED REFUNDING REVENUE BOND	11,632	138,985	139,581	11,036	1
2000 REVENUE BOND	628	7,562	7,540	650	2
2001 ADVANCE REFUNDING BOND	5,021	59,781	60,250	4,552	3
2002 REVENUE BOND	7,997	95,652	95,968	7,681	4
2007 REVENUE BOND	0	55,755	48,147	7,608	5
2006 REVENUE BOND SAFE DRINKING WATER LOAN	23,734	182,891	173,193	33,432	6
2005 REVENUE BOND SAFE DRINKING WATER LOAN	63,421	369,052	371,919	60,554	7
2003 REVENUE BOND	14,893	178,252	178,720	14,425	8
Subtotal	127,326	1,087,930	1,075,318	139,938	
Advances from Municipality (223)					
NONE	0			0	9
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	0	16	16	0	10
Subtotal	0	16	16	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	127,326	1,087,946	1,075,334	139,938	

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):		
RESERVE ACCOUNT	1,789,494	2
REDEMPTION ACCOUNT	966,640	3
DEFERRED SPECIAL ASSESSMENTS	183,665	4
Total (Acct. 124):	2,939,799	
Sinking Funds (125):		
NONE		5
Total (Acct. 125):	0	
Depreciation Fund (126):		
1996 REVENUE BOND DEPRECIATION FUND	250,000	6
Total (Acct. 126):	250,000	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
VENDOR CHEMICAL CONTAINER DEPOSITS	625	9
Total (Acct. 134):	625	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	748,550	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	748,550	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work	11,033	16
Other (specify):		

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):		
FOX VALLEY ENERGY CENTER RECEIVABLE	375,287	17
Total (Acct. 143):	386,320	
Receivables from Municipality (145):		
NONE		18
Total (Acct. 145):	0	
Prepayments (165):		
PREPAYMENTS	2,036	19
Total (Acct. 165):	2,036	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	452,732	26
DEFERRED SPECIAL ASSESSMENTS	183,665	27
Total (Acct. 253):	636,397	

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)	35,797,266	0	0	0	35,797,266	1
Materials and Supplies	65,205	0	0	0	65,205	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	5,951,893	0	0	0	5,951,893	4
Customer Advances for Construction					0	5
Regulatory Liability	466,880	0	0	0	466,880	6
NONE					0	7
Average Net Rate Base	29,443,698	0	0	0	29,443,698	
Net Operating Income	2,368,208	0	0	0	2,368,208	8
Net Operating Income as a percent of						
Average Net Rate Base	8.04%	N/A	N/A	N/A	8.04%	

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	481,028	0	0	0	481,028	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	28,296	0	0	0	28,296	3
Other (specify):						
NONE					0	4
Balance End of Year	452,732	0	0	0	452,732	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

This is for a 1996 lease obligation. The last payment was made in 2007.

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.

Done

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Members of the Commission
Neenah Water Utility
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 Neenah Water Utility as of December 31, 2007 and 2006, and the related statements of income and earned surplus 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

April 8, 2008

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	7,036,398	6,383,737	1
Total Sales of Water	7,036,398	6,383,737	
Other Operating Revenues			
Forfeited Discounts (470)	73,307	55,043	2
Miscellaneous Service Revenues (471)	8,355	12,147	3
Rents from Water Property (472)	97,296	107,629	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	76,952	46,029	6
Total Other Operating Revenues	255,910	220,848	
Total Operating Revenues	7,292,308	6,604,585	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	31,003	15,546	7
Pumping Expenses (620-633)	290,300	232,794	8
Water Treatment Expenses (640-652)	1,132,677	864,209	9
Transmission and Distribution Expenses (660-678)	381,329	467,498	10
Customer Accounts Expenses (901-905)	96,803	96,709	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	621,589	566,774	13
Total Operation and Maintenance Expenses	2,553,701	2,243,530	
Other Operating Expenses			
Depreciation Expense (403)	1,278,667	1,106,184	14
Amortization Expense (404-407)	70,063	120,108	15
Taxes (408)	1,021,669	781,265	16
Total Other Operating Expenses	2,370,399	2,007,557	
Total Operating Expenses	4,924,100	4,251,087	
NET OPERATING INCOME	2,368,208	2,353,498	

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	21	273	1,611	1
Commercial	5	88,106	3,805	2
Industrial				3
Total Unmetered Sales to General Customers (460)	26	88,379	5,416	
Metered Sales to General Customers (461)				
Residential	9,862	477,402	2,731,882	4
Commercial	760	213,193	995,822	5
Industrial	99	485,250	1,994,180	6
Total Metered Sales to General Customers (461)	10,721	1,175,845	5,721,884	
Private Fire Protection Service (462)	131		87,340	7
Public Fire Protection Service (463)	10,511		1,081,744	8
Other Sales to Public Authorities (464)	38	29,647	140,014	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 21,427	 1,293,871	 7,036,398	

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)	1,081,744	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)	1,081,744	
Forfeited Discounts (470):		
Customer late payment charges	73,307	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	73,307	
Miscellaneous Service Revenues (471):		
EXEMPT METER READING & MAINTENANCE REVENUE	1,872	7
RECONNECTION SERVICE FEE	4,315	8
HYDRANT METER CONNECTION SERVICE FEE	880	9
AFTER HOURS CALL IN & OTHER BILLABLE SERVICE FEES	1,288	10
Total Miscellaneous Service Revenues (471)	8,355	
Rents from Water Property (472):		
WATER TOWER SPACE FOR CELLULAR PHONE ANTENNA	49,210	11
HYDRANT RENTAL AGREEMENT WITH BORDERING TOWNSHIPS	1,782	12
TOWER LAND LEASE	46,304	13
Total Rents from Water Property (472)	97,296	
Interdepartmental Rents (473):		
NONE		14
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	44,725	15
Other (specify): SALE OF SCRAP	29,947	16
RETURNED CHECK PROCESSING AND ADM FEES	2,280	17
Total Other Water Revenues (474)	76,952	

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)	803	814	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	803	812	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)	29,397	13,920	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	31,003	15,546	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	14,567	14,195	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	157,175	106,719	17
Pumping Labor and Expenses (624)	70,253	69,584	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	24,539	17,170	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	14,567	14,197	22
Maintenance of Structures and Improvements (631)	0	248	23
Maintenance of Power Production Equipment (632)	7,234	412	24
Maintenance of Pumping Equipment (633)	1,965	10,269	25
Total Pumping Expenses	290,300	232,794	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	35,950	35,784	26
Chemicals (641)	415,558	270,210	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)	401,257	290,664	28
Miscellaneous Expenses (643)	103,559	86,562	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	35,960	35,413	31
Maintenance of Structures and Improvements (651)	10,650	25,318	32
Maintenance of Water Treatment Equipment (652)	129,743	120,258	33
Total Water Treatment Expenses	1,132,677	864,209	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	29,151	32,273	34
Storage Facilities Expenses (661)	8,092	9,618	35
Transmission and Distribution Lines Expenses (662)	66,919	71,288	36
Meter Expenses (663)	36,824	34,736	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	60,226	50,771	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	29,262	30,573	41
Maintenance of Structures and Improvements (671)	0	307	42
Maintenance of Distribution Reservoirs and Standpipes (672)	0	2,035	43
Maintenance of Transmission and Distribution Mains (673)	90,479	162,566	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	48,235	53,798	46
Maintenance of Meters (676)	3,091	2,043	47
Maintenance of Hydrants (677)	7,582	15,596	48
Maintenance of Miscellaneous Plant (678)	1,468	1,894	49
Total Transmission and Distribution Expenses	381,329	467,498	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	23,756	23,762	50
Meter Reading Labor (902)	10,064	8,879	51
Customer Records and Collection Expenses (903)	60,162	58,774	52
Uncollectible Accounts (904)	2,821	5,294	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	96,803	96,709	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	117,348	113,838	56
Office Supplies and Expenses (921)	3,468	4,360	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	33,559	31,444	59
Property Insurance (924)	12,793	10,374	60
Injuries and Damages (925)	51,824	37,766	61
Employee Pensions and Benefits (926)	328,707	305,612	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	11,907	22,128	65
Rents (931)	14,200	0	66
Maintenance of General Plant (932)	47,783	41,252	67
Total Administrative and General Expenses	621,589	566,774	
Total Operation and Maintenance Expenses	2,553,701	2,243,530	

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		964,825	723,722	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,232	14,224	2
Net property tax equivalent		949,593	709,498	
Social Security		63,964	65,686	3
PSC Remainder Assessment		8,112	6,081	4
Other (specify): CAPITALIZED TAXES			0	5
Total tax expense		<u>1,021,669</u>	<u>781,265</u>	

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		0.171305				3
County tax rate	mills		5.493350				4
Local tax rate	mills		8.138749				5
School tax rate	mills		8.409918				6
Voc. school tax rate	mills		1.685285				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.898607				10
Less: state credit	mills		1.341582				11
Net tax rate	mills		22.557025				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.138749				14
Combined School Tax Rate	mills		10.095203				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.233952				17
Total Tax Rate	mills		23.898607				18
Ratio of Local and School Tax to Total	dec.		0.762971				19
Total tax net of state credit	mills		22.557025				20
Net Local and School Tax Rate	mills		17.210363				21
Utility Plant, Jan. 1	\$	57,394,693	57,394,693				22
Materials & Supplies	\$	40,719	40,719				23
Subtotal	\$	57,435,412	57,435,412				24
Less: Plant Outside Limits	\$	738,185	738,185				25
Taxable Assets	\$	56,697,227	56,697,227				26
Assessment Ratio	dec.		0.988773				27
Assessed Value	\$	56,060,687	56,060,687				28
Net Local & School Rate	mills		17.210363				29
Tax Equiv. Computed for Current Year	\$	964,825	964,825				30
Tax Equivalent per 1994 PSC Report	\$	314,207					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	964,825					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)	23,941		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	130,978		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	154,919	0	
PUMPING PLANT			
Land and Land Rights (320)	32,515		12
Structures and Improvements (321)	135,328	1,938,780	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	101,127	282,592	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	636,269	622,116	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,500	4,569	20
Total Pumping Plant	907,739	2,848,057	
WATER TREATMENT PLANT			
Land and Land Rights (330)	37,856	60,383	21
Structures and Improvements (331)	1,535,121	14,621,801	22
Water Treatment Equipment (332)	4,364,973	6,995,285	23
Total Water Treatment Plant	5,937,950	21,677,469	

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)			23,941	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			130,978	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	154,919	
PUMPING PLANT				
Land and Land Rights (320)	32,515		0	12
Structures and Improvements (321)	119,393		1,954,715	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)	100,527		283,192	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	137,059		1,121,326	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	2,500		4,569	20
Total Pumping Plant	391,994	0	3,363,802	
WATER TREATMENT PLANT				
Land and Land Rights (330)			98,239	21
Structures and Improvements (331)	422,425		15,734,497	22
Water Treatment Equipment (332)	3,287,293	138,259	8,211,224	23
Total Water Treatment Plant	3,709,718	138,259	24,043,960	

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)	2,779,861		26
Transmission and Distribution Mains (343)	9,940,761	883,113	27
Fire Mains (344)	0		28
Services (345)	1,187,115	106,283	29
Meters (346)	1,765,188	165,676	30
Hydrants (348)	689,286	85,541	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	16,362,211	1,240,613	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	89,519		34
Office Furniture and Equipment (391)	35,269	1,924	35
Computer Equipment (391.1)	94,733	21,172	36
Transportation Equipment (392)	200,585		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	77,030	1,029	39
Laboratory Equipment (395)	48,410	64,998	40
Power Operated Equipment (396)	68,836		41
Communication Equipment (397)	81,456	10,095	42
SCADA Equipment (397.1)	323,139	1,169,936	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,018,977	1,269,154	
Total utility plant in service directly assignable	24,381,796	27,035,293	
Common Utility Plant Allocated to Water Department	435,624		46
Total utility plant in service	24,817,420	27,035,293	

**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)	328,397		2,451,464 26
Transmission and Distribution Mains (343)	153,023	179,497	10,850,348 27
Fire Mains (344)			0 28
Services (345)	11,148	102,450	1,384,700 29
Meters (346)	164,531		1,766,333 30
Hydrants (348)	13,112	10,108	771,823 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	670,211	292,055	17,224,668
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			89,519 34
Office Furniture and Equipment (391)			37,193 35
Computer Equipment (391.1)			115,905 36
Transportation Equipment (392)			200,585 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			78,059 39
Laboratory Equipment (395)			113,408 40
Power Operated Equipment (396)			68,836 41
Communication Equipment (397)			91,551 42
SCADA Equipment (397.1)	298,368		1,194,707 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	298,368	0	1,989,763
Total utility plant in service directly assignable	5,070,291	430,314	46,777,112
Common Utility Plant Allocated to Water Department		(435,624)	0 46
Total utility plant in service	5,070,291	(5,310)	46,777,112

**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)	7,680	5,000	22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	7,680	5,000	

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)			12,680 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	12,680

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)	6,490,277	7,721	27
Fire Mains (344)	0		28
Services (345)	1,252,834	3,843	29
Meters (346)	25,169		30
Hydrants (348)	573,133	3,020	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,341,413	14,584	
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)	6,300		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	6,300	0	
Total utility plant in service directly assignable	8,355,393	19,584	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,355,393	19,584	

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)	102,015	3,974	6,399,957 27
Fire Mains (344)			0 28
Services (345)	11,604	1,336	1,246,409 29
Meters (346)			25,169 30
Hydrants (348)	10,728		565,425 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	124,347	5,310	8,236,960
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)			6,300 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	6,300
Total utility plant in service directly assignable	124,347	5,310	8,255,940
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	124,347	5,310	8,255,940

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)	115,012	1.70%	2,227	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	115,012		2,227	
PUMPING PLANT				
Structures and Improvements (321)	91,752	2.30%	41,298	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	45,484	4.40%	11,793	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	363,734	4.40%	47,560	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,500	4.30%	189	15
Total Pumping Plant	503,470		100,840	
WATER TREATMENT PLANT				
Structures and Improvements (331)	910,459	3.50%	510,345	16
Water Treatment Equipment (332)	3,607,212	3.20%	256,213	17
Total Water Treatment Plant	4,517,671		766,558	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	534,061	2.20%	54,534	19
Transmission and Distribution Mains (343)	800,086	1.30%	134,225	20
Fire Mains (344)	0			21
Services (345)	187,815	2.00%	26,722	22
Meters (346)	190,104	5.50%	97,117	23
Hydrants (348)	(12,936)	2.20%	16,077	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					117,239	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	117,239	
321	119,393			43,576	57,233	8
322					0	9
323	100,527			55,149	11,899	10
324					0	11
325	137,059			(17,474)	256,761	12
326					0	13
327					0	14
328	2,500				189	15
	359,479	0	0	81,251	326,082	
331	422,425				998,379	16
332	3,287,293			409,359	985,491	17
	3,709,718	0	0	409,359	1,983,870	
341					0	18
342	328,397				260,198	19
343	153,023	16,799		2,688	767,177	20
344					0	21
345	11,148	6,674		1,519	198,234	22
346	164,531				122,690	23
348	13,112	9,557		149	(19,379)	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	1,699,130		328,675	
GENERAL PLANT				
Structures and Improvements (390)	72,108	2.90%	2,596	26
Office Furniture and Equipment (391)	3,668	5.90%	2,138	27
Computer Equipment (391.1)	93,806	25.00%	1,969	28
Transportation Equipment (392)	97,080	10.60%	21,262	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	42,574	6.30%	4,885	31
Laboratory Equipment (395)	20,310	9.10%	7,363	32
Power Operated Equipment (396)	35,416	10.00%	6,884	33
Communication Equipment (397)	46,351	10.00%	8,559	34
SCADA Equipment (397.1)	323,139	9.10%	102,109	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	734,452		157,765	
Total accum. prov. directly assignable	7,569,735		1,356,065	
Common Utility Plant Allocated to Water Department	4,356			38
Total accum. prov. for depreciation	7,574,091		1,356,065	

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
	<u>670,211</u>	<u>33,030</u>	<u>0</u>	<u>4,356</u>	<u>1,328,920</u>
390					74,704 26
391					5,806 27
391.1					95,775 28
392					118,342 29
393					0 30
394					47,459 31
395					27,673 32
396					42,300 33
397					54,910 34
397.1	298,368			(20,263)	106,617 35
398					0 36
399					0 37
	<u>298,368</u>	<u>0</u>	<u>0</u>	<u>(20,263)</u>	<u>573,586</u>
	<u>5,037,776</u>	<u>33,030</u>	<u>0</u>	<u>474,703</u>	<u>4,329,697</u>
				(4,356)	0 38
	<u>5,037,776</u>	<u>33,030</u>	<u>0</u>	<u>470,347</u>	<u>4,329,697</u>

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	1.70%		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	2.30%		8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0	4.40%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0	4.40%		12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0	4.30%		15
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	527	3.50%	486	16
Water Treatment Equipment (332)	0	3.20%		17
Total Water Treatment Plant	527		486	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0	2.20%		19
Transmission and Distribution Mains (343)	638,822	1.30%	85,892	20
Fire Mains (344)	0			21
Services (345)	226,668	2.00%	25,021	22
Meters (346)	7,430	5.50%	1,384	23
Hydrants (348)	14,718	2.20%	12,630	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
	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					1,013 16
332					0 17
	0	0	0	0	1,013
341					0 18
342					0 19
343	102,015				622,699 20
344					0 21
345	11,604				240,085 22
346					8,814 23
348	10,728				16,620 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	887,638		124,927	
GENERAL PLANT				
Structures and Improvements (390)	0	2.90%		26
Office Furniture and Equipment (391)	0	5.90%		27
Computer Equipment (391.1)	0	25.00%		28
Transportation Equipment (392)	0	10.60%		29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0	6.30%		31
Laboratory Equipment (395)	0	9.10%		32
Power Operated Equipment (396)	0	10.00%		33
Communication Equipment (397)	5,088	10.00%	721	34
SCADA Equipment (397.1)	0	9.10%		35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	5,088		721	
Total accum. prov. directly assignable	893,253		126,134	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	893,253		126,134	

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
	<u>124,347</u>	0	0	0	<u>888,218</u>
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					5,809 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	5,809
	<u>124,347</u>	0	0	0	<u>895,040</u>
					0 38
	<u>124,347</u>	0	0	0	<u>895,040</u>

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		118,544		118,544	1
February		95,445		95,445	2
March		82,240		82,240	3
April		98,840		98,840	4
May		120,500		120,500	5
June		132,670		132,670	6
July		149,530		149,530	7
August		131,350		131,350	8
September		113,000		113,000	9
October		107,030		107,030	10
November		95,390		95,390	11
December		99,380		99,380	12
Total annual pumpage	0	1,343,919	0	1,343,919	
Less: Water sold				1,293,871	13
Volume pumped but not sold				50,048	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				64,933	16
Volume related to equipment/system malfunction				25,521	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				90,454	19
Volume pumped but unaccounted for				(40,406)	20
Percent of water lost				-3%	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.)				5,940	24
Date of maximum: 8/1/2007					25
Cause of maximum:					26
Warm, dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,940	27
Date of minimum: 3/6/2007					28
Total KWH used for pumping for the year				3,104,440	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)
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NONE

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)	
LAKE WINNEBAGO	#1	1,600	16	36	1
FOX RIVER	#2	70	7	16	2

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 LIFT NO THREE	HIGH LIFT NO. FIVE	HIGH LIFT NO. FOUR	1
Location	NEW HIGH LIFT ROOM	NEW HIGH LIFT ROOM	NEW HIGH LIFT ROOM	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1996	1998	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,460	2,800	2,220	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1996	1998	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT NO. ONE	HIGH LIFT NO. TWO	INTERMEDIATE NO. ONE	14
Location	NEW HIGH LIFT ROOM	NEW HIGH LIFT ROOM	INTERMEDIATE LIFT ROOM	15
Purpose	B	B	P	16
Destination	D	D	T	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	1996	1998	2007	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,780	2,250	4,200	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	23
Year Installed	1996	1998	2007	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	125	60	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	INTERMEDIATE NO. THREE	INTERMEDIATE NO. TWO	LOW LIFT NO. ONE	1
Location	INTERMEDIATE LIFT ROOM	INTERMEDIATE LIFT ROOM	LOW LIFT ROOM	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	2007	2007	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,200	4,200	4,300	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	2007	2007	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT NO. SIX	LOW LIFT NO. THREE	LOW LIFT NO. TWO	14
Location	SO. OF LOW LIFT ROOM	LOW LIFT ROOM	LOW LIFT ROOM	15
Purpose	S	P	P	16
Destination	T	T	T	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	1972	1996	1996	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,200	2,290	2,780	21
Pump Motor or Standby Engine Mfr	RELIANCE/WAUKESHA	U.S.	U.S.	23
Year Installed	1972	1996	1996	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	50	30	40	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CECIL STREET	INDUSTRIAL PARK	NEW PLANT RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	2004	1997	2006	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	138	137	0	6
Total capacity in gallons (actual)	1,500,000	500,000	3,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	12.0000			12
Is a corrosion control chemical used (yes, no)?	Y			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)		
L	D	1.000	33	0	33	0	0	0	1
M	D	1.000	958	0	372	0	586	586	2
L	D	1.250	43	0	43	0	0	0	3
M	D	1.250	78	0	0	0	78	78	4
L	D	1.500	324	0	55	0	269	269	5
M	D	1.500	1,144	0	195	0	949	949	6
L	D	2.000	41	0	41	0	0	0	7
M	D	2.000	2,179	0	220	0	1,959	1,959	8
M	D	3.000	210	0	0	0	210	210	9
M	D	4.000	9,784	0	2,624	0	7,160	7,160	10
P	D	4.000	187	43	187	0	43	43	11
M	D	6.000	273,727	0	0	0	273,727	273,727	12
P	D	6.000	7,392	108	7,392	0	108	108	13
M	D	8.000	58,355	298	0	0	58,653	58,653	14
P	D	8.000	71,270	5,638	584	0	76,324	76,324	15
M	D	10.000	109,826	0	0	0	109,826	109,826	16
P	D	10.000	19,659	796	57	0	20,398	20,398	17
M	D	12.000	39,780	37	0	0	39,817	39,817	18
M	T	12.000	2,604	0	747	0	1,857	1,857	19
P	D	12.000	27,098	4,909	0	0	32,007	32,007	20
M	D	14.000	13,757	0	565	0	13,192	13,192	21
M	T	14.000	737	0	0	0	737	737	22
M	D	16.000	68,140	0	0	0	68,140	68,140	23
M	T	16.000	13,809	0	1,375	(3,894)	8,540	8,540	24
P	T	16.000	1,239	0	821	0	418	418	25
M	T	20.000	955	375	461	0	869	869	26
M	T	24.000	377	0	0	0	377	377	27
Total Within Municipality			723,706	12,204	15,772	(3,894)	716,244		
M	D	6.000	590	0	0	(590)	0	0	28
M	D	8.000	0	0	0	241	241	241	29
P	D	8.000	51	0	0	(51)	0	0	30
P	D	10.000	465	0	0	(465)	0	0	31

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	12.000	3,840	0	0	(2,574)	1,266
M	D	14.000	640	0	0	349	989
M	D	16.000	5,320	0	0	2,779	8,099
P	T	16.000	604	0	0	408	1,012
Total Outside of Municipality			11,510	0	0	97	11,607
Total Utility			735,216	12,204	15,772	(3,797)	727,851

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	2,023	1	71	0	1,953		1
M	1.000	5,423	213	19	0	5,617		2
L	1.000	1,448	0	30	0	1,418		3
L	1.250	13	0	1	0	12		4
M	1.250	50	4	0	0	54		5
M	1.500	156	2	1	0	157		6
P	1.500	1	0	0	0	1		7
L	1.500	5	0	1	0	4		8
L	2.000	5	0	1	0	4		9
M	2.000	186	4	0	0	190		10
M	3.000	1	0	0	0	1		11
M	4.000	59	0	1	0	58		12
P	4.000	2	0	0	0	2		13
M	6.000	62	2	1	0	63		14
P	6.000	1	0	0	0	1		15
M	8.000	61	0	1	0	60		16
P	8.000	3	0	0	0	3		17
M	10.000	20	0	0	0	20		18
M	12.000	3	0	0	0	3		19
Total Utility		9,522	226	127	0	9,621	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	9,734	100	0	0	9,834	1,451	1
1.000	649	10	0	0	659	54	2
1.500	140	5	0	0	145	13	3
2.000	131	3	0	0	134	63	4
3.000	10	1	0	0	11	5	5
4.000	39	0	0	0	39	33	6
6.000	4	1	0	0	5	3	7
8.000	1	0	0	0	1	1	8
Total:	10,708	120	0	0	10,828	1,623	

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	9,126	437	52	6		213	9,834	1
1.000	422	158	36	2		41	659	2
1.500	9	88	19	8		21	145	3
2.000	3	76	21	24		10	134	4
3.000	0	6	4	0		1	11	5
4.000	0	11	18	5		5	39	6
6.000	0	0	4	0		1	5	7
8.000	0	0	0	0		1	1	8
Total:	9,560	776	154	45	0	293	10,828	

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	24				24	1
Within Municipality	1,087	26	19		1,094	2
Total Fire Hydrants	1,111	26	19	0	1,118	
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:	1,118
Number of distribution system valves end of year:	2,732
Number of distribution valves operated during year:	630

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Amortization expense is for a sludge lagoon approved per PSC letter of March 24, 2005.

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.

\$29,947 is for sale of a scrap generator.

\$44,725 was a return on meters charged to sewer and stormwater utilities.

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 642: Increase is mainly due to the startup of the new plant in 2007.

Account 641: Certain chemicals were used in double or triple dosages for the new water treatment plant for the first few months.

Account 673: Decrease due to the large number of main breaks in 2006.

Account 623: Increase is due to increased usage for the new plant and increased rates for electricity.

Account 613: Increase is due to additional work for unplugging sample lines and Zebra Mussel problem.

Account 931: This amount includes 2007 and 2006 rent.

Account 930: Decrease is due to an attorney being hired in 2006 to address ultra violet light patent fee.

Account 643: Increase is due to electric bills for the new water plant.

Account 925: Received a workers compensation dividend check from CVMIC in 2006.

Account 651: In 2006, purchased some additional small items that were not in the design of the new plant.

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

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

Balance reflects completed construction not classified for the water utility.

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

Amount included in account 300 reflects completed construction not classified. Included the balance in account 300 in order to show the depreciation and have it flow through the correct schedules in the report.

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

If applicable, provide construction authorization.

Additions to accounts 321, 332, 323, and 331 are mainly due to a new water treatment plant. Additions to account 325 are mainly due to a primary centrifugal pump. Additions to account 397.1 are primarily due to transmitters and switchgears. Account 346 shows the amount of retired transponders.

WATER OPERATING SECTION FOOTNOTES

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

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Account 325: \$44,000 is due to Cedar Street electric panels. Also retired 5 low lift pumps and 5 high lift pumps.

Account 321: \$85,000 of this is due to the Cedar Street Building.

Account 323: \$75,000 is due to retiring a plant generator and \$23,400 is from retiring a Cedar Street generator.

Account 331: \$100,000 is due to removing partial chemical feeder. \$120,400 relates to brick building retirements and \$81,500 relates to removal of a roof .

Account 332: \$1,209,000 is from retiring filters. \$263,000 is due to clearwell buffering and \$279,000 is due to reclaim basin and pumps.

Account 397.1: Retired Scada equipment (1993-1999).

Account 342: Removed Cedar Street Reservoir and Cedar Street roof.

If Adjustments for any account are nonzero, please explain.

Adjustments were made to move plant from utility financed to contributed.

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

The \$164,531 is for retired transponders.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustments made to move plant from utility financed to contributed.

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.

Hydrants were over depreciated in the past.

If Adjustments for any account are nonzero, please explain.

Adjustment of \$435,624 reflects completed construction not classified. Included the balance in account 300 in order to show the depreciation and have it flow through the correct schedules in the report. All other adjustments were made to distribute non-classified depreciation.

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

If Adjustments for any account are nonzero, please explain.

Adjustments made to distribute non-classified depreciation.

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.

\$7,721 of the mains added were contributed, while the remaining were utility financed.

Explain all reported Adjustments.

Adjustment to water mains to get balance to actual count.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

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

\$3,843 of service additions were contributed, the remaining were financed by the utility.

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

There are no utility-owned services not in use at year end.

Meters (Page W-23)

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

The large residential meters are installed in waterfront properties located on either Fox River or Lake Winnebago. The average square footage of these residences is more than 7,500 square feet. They are owned by affluent citizens.

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.

3 of the 4 6" meters were tested. The remaining meter is tested internally since it is only used for processing at the plant.
