



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, 2006

**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.

SIGNATURE PAGE

I NANCY HANDEVIDT of
(Person responsible for accounts)

CITY OF NEENAH WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/30/2006
(Date)

DEPUTY FINANCE DIRECTOR
(Title)

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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: nhandevitd@ci.neenah.wi.us

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

Name:
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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: AARON WORTH

Title: MANAGER

Office Address: VIRCHOW KRAUSE & CO
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 54957

Telephone: (608) 240 - 2412

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

Date of most recent audit report: 12/31/2006

Period covered by most recent audit: 1/1/06 TO 12/31/06

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 STEVE D ERBACH, 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)	6,604,585	5,710,609	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,243,530	2,040,064	2
Depreciation Expense (403)	1,106,184	1,112,179	3
Amortization Expense (404-407)	120,108	120,108	4
Taxes (408)	781,265	614,180	5
Total Operating Expenses	4,251,087	3,886,531	
Net Operating Income	2,353,498	1,824,078	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,353,498	1,824,078	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,516	7,590	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	307,249	112,152	10
Miscellaneous Nonoperating Income (421)	604,185	54,676	11
Total Other Income	918,950	174,418	
Total Income	3,272,448	1,998,496	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(28,296)	(28,296)	12
Other Income Deductions (426)	139,897	115,102	13
Total Miscellaneous Income Deductions	111,601	86,806	
Income Before Interest Charges	3,160,847	1,911,690	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	922,991	635,004	14
Amortization of Debt Discount and Expense (428)	31,735	32,456	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	950,701	663,435	
Net Income	2,210,146	1,248,255	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,488,756	12,448,834	20
Balance Transferred from Income (433)	2,210,146	1,248,255	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	280,633	208,333	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)	15,418,269	13,488,756	

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	6,604,585		6,604,585	1
Total (Acct. 400):	6,604,585	0	6,604,585	
Operation and Maintenance Expense (401-402):				
Derived	2,243,530		2,243,530	2
Total (Acct. 401-402):	2,243,530	0	2,243,530	
Depreciation Expense (403):				
Derived	1,106,184		1,106,184	3
Total (Acct. 403):	1,106,184	0	1,106,184	
Amortization Expense (404-407):				
Derived	120,108		120,108	4
Total (Acct. 404-407):	120,108	0	120,108	
Taxes (408):				
Derived	781,265		781,265	5
Total (Acct. 408):	781,265	0	781,265	
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:	2,353,498	0	2,353,498	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	7,516		7,516	8
Total (Acct. 415-416):	7,516	0	7,516	
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	307,249	0	307,249 11
Total (Acct. 419):	307,249	0	307,249
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	604,185	604,185 12
NONE	0	0	0 13
Total (Acct. 421):	0	604,185	604,185
TOTAL OTHER INCOME:	314,765	604,185	918,950
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]	119,897	119,897 16
MISCELLANEOUS	20,000	0	20,000 17
Total (Acct. 426):	20,000	119,897	139,897
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,296)	119,897	111,601
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	922,991	[REDACTED]	922,991 18
Total (Acct. 427):	922,991	0	922,991
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF REVENUE BOND DISCOUNT	17,613	[REDACTED]	17,613 19
AMORTIZATION OF LOSS ON ADVANCE REFUNDINGS	14,122	[REDACTED]	14,122 20
Total (Acct. 428):	31,735	0	31,735
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:	950,701	0	950,701
NET INCOME:	1,725,858	484,288	2,210,146
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	6,424,236	7,064,520	13,488,756 25
Total (Acct. 216):	6,424,236	7,064,520	13,488,756
Balance Transferred from Income (433):			
Derived	1,725,858	484,288	2,210,146 26
Total (Acct. 433):	1,725,858	484,288	2,210,146
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
RESTATEMENT FOR ADDITIONAL DEPRECIATION NOT T	280,633	0	280,633 28
Total (Acct. 435)--Debit:	280,633	0	280,633
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):	7,869,461	7,548,808	15,418,269

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	8,469				8,469	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	953				953	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	953	0	0	0	953	
Net income (or loss)	7,516	0	0	0	7,516	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	6,604,585	0	0	0	6,604,585	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	5,294				5,294	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	6,599,291	0	0	0	6,599,291	

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	757,063	122,245	879,308	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	24,641		24,641	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	122,245	(122,245)	0	18
All other accounts			0	19
Total Payroll	903,949	0	903,949	

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)	57,394,693	46,400,226	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,467,344	7,134,808	2
Net Utility Plant	48,927,349	39,265,418	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	48,927,349	39,265,418	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	60,383	60,383	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	60,383	60,383	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,359,189	1,963,008	8
Special Funds (125-128)	1,099,988	1,030,600	9
Total Other Property and Investments	3,519,560	3,053,991	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,219,663	1,892,319	10
Special Deposits (132-134)	3,040	3,040	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	1,260,135	984,726	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	662,041	464,263	15
Other Accounts Receivable (143)	2,595	34,712	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	40,719	43,248	19
Prepayments (165)	727	455	20
Interest and Dividends Receivable (171)	15,417	15,899	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	4,204,537	3,438,862	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	430,990	462,725	24
Other Deferred Debits (182-186)	70,063	190,172	25
Total Deferred Debits	501,053	652,897	
Total Assets and Other Debits	57,152,499	46,411,168	

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)	3,370,688	3,370,688	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	15,418,269	13,488,756	28
Total Proprietary Capital	18,788,957	16,859,444	
LONG-TERM DEBT			
Bonds (221-222)	35,029,334	25,562,151	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	5,013	63,893	31
Total Long-Term Debt	35,034,347	25,626,044	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,453,382	2,190,312	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	723,681	565,967	36
Interest Accrued (237)	127,326	87,496	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	21,135	21,087	41
Total Current and Accrued Liabilities	2,325,524	2,864,862	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	68,427	72,452	42
Customer Advances for Construction (252)	103,866	118,839	43
Other Deferred Credits (253)	664,693	692,989	44
Total Deferred Credits	836,986	884,280	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	166,685	176,538	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	166,685	176,538	
Total Liabilities and Other Credits	57,152,499	46,411,168	

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	46,400,226	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)	24,817,420	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,355,393	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)	24,221,880				9
Total Utility Plant	57,394,693	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)	7,574,091	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	893,253	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	8,467,344	0	0	0	
Net Utility Plant	48,927,349	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)	6,354,181				6,354,181	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,106,184				1,106,184	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	49,323				49,323	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,000				4,000	10
Other credits (specify):						11
DEPRECIATION CLEARING	28,097				28,097	12
PSC approved adjustment 4030-WR	280,633				280,633	13
					0	14
					0	15
Total credits	1,468,237	0	0	0	1,468,237	16
Debits during year						17
Book cost of plant retired	219,817				219,817	18
Cost of removal	28,511				28,511	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	248,328	0	0	0	248,328	25
Balance end of year (111.1)	7,574,090	0	0	0	7,574,090	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)	780,627				780,627	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	119,897				119,897	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	119,897	0	0	0	119,897	16
Debits during year						17
Book cost of plant retired	7,271				7,271	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	7,271	0	0	0	7,271	25
Balance end of year (111.1)	893,253	0	0	0	893,253	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			60,383	2
Total Nonutility Property (121)	60,383	0	0	60,383	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	60,383	0	0	60,383	

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	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	40,719	43,248	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	40,719	43,248	

**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	43,153	1
07/01/03, 20 YEAR REVENUE BOND, \$6,000,000	4,574	428	73,186	2
08/01/00, 17 YEAR REVENUE BOND, \$1,365,000	1,058	428	2,114	3
09/01/01, 13 YEAR ADVANCED REFUNDING BOND, \$1,940,000	9,300	428	74,393	4
11/01/2005, 20 YEAR REVENUE BOND, \$11,942,151	1,050	428	19,250	5
11/15/2004, 20 YEAR ADVANCE REFUNDING BOND, \$4,210,000	12,876	428	218,894	6
Total			430,990	
Unamortized premium on debt (251)				
11/15/2004, ADVANCE REFUNDING BOND, \$4,210,000	4,025	429	68,427	7
Total			68,427	

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):		
NONE		2
Balance end of year	<u><u>3,370,688</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%	145,000	1
2001 ADVANCE REFUNDING 1995 BOND	09/01/2001	12/01/2014	4.19%	1,445,000	2
2002 REVENUE BOND	05/01/2002	12/01/2021	4.72%	2,075,000	3
2003 REVENUE BOND	07/01/2003	12/01/2022	3.46%	5,355,000	4
2004 ADVANCE REFUNDING REVENUE BOND	11/15/2004	12/01/2017	3.44%	3,830,000	5
SAFE DRINKING LOAN	04/29/2005	05/01/2024	2.37%	16,089,677	6
2006 SAFE DRINKING LOAN	01/25/2006	05/01/2025	2.37%	6,089,657	7
Total Bonds (Account 221):				35,029,334	
Total Reacquired Bonds (Account 222)				0	8

Net amount of bonds outstanding December 31: 35,029,334

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%	5,013	1
Total for Account 224				5,013	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	565,967	1
Accruals:		
Charged water department expense	781,224	2
Charged electric department expense		3
Charged sewer department expense	14,224	4
Other (explain):		
NONE		5
Total Accruals and other credits	795,448	
Taxes paid during year:		
County, state and local taxes	565,967	6
Social Security taxes	65,686	7
PSC Remainder Assessment	6,081	8
Other (explain):		
NONE		9
Total payments and other debits	637,734	
Balance end of year	723,681	

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	12,168	145,476	146,012	11,632	1
2000 REVENUE BOND	910	10,638	10,920	628	2
2001 ADVANCE REFUNDING BOND	5,450	64,969	65,398	5,021	3
2002 REVENUE BOND	8,304	99,342	99,649	7,997	4
1998 REVENUE BOND	0			0	5
2005 REVENUE BOND SAFE DRINKING WATER LOAN	45,404	346,704	328,687	63,421	6
2003 REVENUE BOND	15,260	182,753	183,120	14,893	7
2006 REVENUE BOND SAFE DRINKING WATER LOAN		71,646	47,912	23,734	8
Subtotal	87,496	921,528	881,698	127,326	
Advances from Municipality (223)					
NONE	0			0	9
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	0	1,463	1,463	0	10
Subtotal	0	1,463	1,463	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	87,496	922,991	883,161	127,326	

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	1,290,921	2
SPECIAL ASSESSMENTS	33,925	3
REDEMPTION ACCOUNT	850,678	4
DEFERRED SPECIAL ASSESSMENTS	183,665	5
Total (Acct. 124):	2,359,189	
Sinking Funds (125):		
NONE		6
Total (Acct. 125):	0	
Depreciation Fund (126):		
1996 REVENUE BOND DEPRECIATION FUND	126,292	7
1998 REVENUE BOND DEPRECIATION FUND	250,000	8
2000 REVENUE BOND DEPRECIATION FUND	250,000	9
2001 REVENUE BOND DEPRECIATION FUND	148,807	10
2002 REVENUE BOND DEPRECIATION FUND	129,744	11
2003 REVENUE BOND DEPRECIATION FUND	95,381	12
2004 REVENUE BOND DEPRECIATION FUND	54,632	13
2005 SAFE DRINKING LOAN REVENUE BOND DEPRECIATION FUND	45,132	14
Total (Acct. 126):	1,099,988	
Other Special Funds (128):		
NONE		15
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		16
Total (Acct. 132):	0	
Other Special Deposits (134):		
VENDOR CHEMICAL CONTAINER DEPOSITS	3,040	17
Total (Acct. 134):	3,040	
Notes Receivable (141):		
NONE		18
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	662,041	19
Electric		20

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)
Customer Accounts Receivable (142):	
Sewer (Regulated)	21
Other (specify):	
NONE	22
Total (Acct. 142):	662,041
Other Accounts Receivable (143):	
Sewer (Non-regulated)	23
Merchandising, jobbing and contract work	2,595 24
Other (specify):	
NONE	25
Total (Acct. 143):	2,595
Receivables from Municipality (145):	
NONE	26
Total (Acct. 145):	0
Prepayments (165):	
PREPAYMENTS	727 27
Total (Acct. 165):	727
Extraordinary Property Losses (182):	
NONE	28
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
NONE	29
Total (Acct. 183):	0
Clearing Accounts (184):	
NONE	30
Total (Acct. 184):	0
Temporary Facilities (185):	
NONE	31
Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):	
SLUDGE LAGOON MAINTENANCE	70,063 32
Total (Acct. 186):	70,063
Payables to Municipality (233):	
NONE	33
Total (Acct. 233):	0

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Credits (253):		
Regulatory Liability	481,028	34
DEFERRED SPECIALASSESSMENTS	183,665	35
Total (Acct. 253):	664,693	

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)	24,578,573	0	0	0	24,578,573	1
Materials and Supplies	41,983	0	0	0	41,983	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	6,964,135	0	0	0	6,964,135	4
Customer Advances for Construction					0	5
Regulatory Liability	495,176	0	0	0	495,176	6
NONE					0	7
Average Net Rate Base	17,161,245	0	0	0	17,161,245	
Net Operating Income	2,353,498	0	0	0	2,353,498	8
Net Operating Income as a percent of						
Average Net Rate Base	13.71%	N/A	N/A	N/A	13.71%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	509,324	0	0	0	509,324	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	481,028	0	0	0	481,028	

FINANCIAL SECTION FOOTNOTES

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Miscellaneous deferred debits 186, Page F-19.

The date of Commission authorization is 3/24/2004.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	6,383,737	5,454,199	1
Total Sales of Water	6,383,737	5,454,199	
Other Operating Revenues			
Forfeited Discounts (470)	55,043	44,966	2
Miscellaneous Service Revenues (471)	12,147	17,768	3
Rents from Water Property (472)	107,629	127,807	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	46,029	65,869	6
Total Other Operating Revenues	220,848	256,410	
Total Operating Revenues	6,604,585	5,710,609	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	15,546	10,200	7
Pumping Expenses (620-633)	232,794	264,136	8
Water Treatment Expenses (640-652)	864,209	781,442	9
Transmission and Distribution Expenses (660-678)	467,498	374,895	10
Customer Accounts Expenses (901-905)	96,709	98,126	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	566,774	511,265	13
Total Operation and Maintenance Expenses	2,243,530	2,040,064	
Other Operating Expenses			
Depreciation Expense (403)	1,106,184	1,112,179	14
Amortization Expense (404-407)	120,108	120,108	15
Taxes (408)	781,265	614,180	16
Total Other Operating Expenses	2,007,557	1,846,467	
Total Operating Expenses	4,251,087	3,886,531	
NET OPERATING INCOME	2,353,498	1,824,078	

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	33	429	2,277	1
Commercial	10	932	76	2
Industrial				3
Total Unmetered Sales to General Customers (460)	43	1,361	2,353	
Metered Sales to General Customers (461)				
Residential	9,712	483,035	2,654,424	4
Commercial	737	211,344	945,497	5
Industrial	104	385,577	1,533,600	6
Total Metered Sales to General Customers (461)	10,553	1,079,956	5,133,521	
Private Fire Protection Service (462)	127		88,120	7
Public Fire Protection Service (463)	10,589		1,043,914	8
Other Sales to Public Authorities (464)	37	25,480	115,829	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 21,349	 1,106,797	 6,383,737	

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)	1,043,914	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)	1,043,914	
Forfeited Discounts (470):		
Customer late payment charges	55,043	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	55,043	
Miscellaneous Service Revenues (471):		
EXEMPT METER READING & MAINTENANCE REVENUE	1,952	7
RECONNECTION SERVICE FEE	4,550	8
HYDRANT METER CONNECTION SERVICE FEE	520	9
AFTER HOURS CALL IN & OTHER BILLABLE SERVICE FEES	5,125	10
Total Miscellaneous Service Revenues (471)	12,147	
Rents from Water Property (472):		
WATER TOWER SPACE FOR CELLULAR PHONE ANTENNA	75,470	11
HYDRANT RENTAL AGREEMENT WITH BORDERING TOWNSHIPS	1,782	12
TOWER LAND LEASE	30,377	13
Total Rents from Water Property (472)	107,629	
Interdepartmental Rents (473):		
NONE		14
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	43,051	15
Other (specify): SALE OF SCRAP	1,823	16
RETURNED CHECK PROCESSING AND ADM FEES	1,155	17
Total Other Water Revenues (474)	46,029	

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)	814	765	1
Operation Labor and Expenses (601)		750	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	812	765	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)	13,920	7,920	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	15,546	10,200	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	14,195	15,412	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	106,719	153,512	17
Pumping Labor and Expenses (624)	69,584	66,455	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	17,170	3,806	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	14,197	15,687	22
Maintenance of Structures and Improvements (631)	248	196	23
Maintenance of Power Production Equipment (632)	412	5,320	24
Maintenance of Pumping Equipment (633)	10,269	3,748	25
Total Pumping Expenses	232,794	264,136	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	35,784	40,710	26
Chemicals (641)	270,210	266,499	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)	290,664	294,723	28
Miscellaneous Expenses (643)	86,562	34,251	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	35,413	41,446	31
Maintenance of Structures and Improvements (651)	25,318	22,194	32
Maintenance of Water Treatment Equipment (652)	120,258	81,619	33
Total Water Treatment Expenses	864,209	781,442	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	32,273	35,774	34
Storage Facilities Expenses (661)	9,618	6,913	35
Transmission and Distribution Lines Expenses (662)	71,288	61,423	36
Meter Expenses (663)	34,736	35,759	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	50,771	30,644	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	30,573	29,365	41
Maintenance of Structures and Improvements (671)	307	4,253	42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,035	762	43
Maintenance of Transmission and Distribution Mains (673)	162,566	100,312	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	53,798	37,295	46
Maintenance of Meters (676)	2,043	3,176	47
Maintenance of Hydrants (677)	15,596	26,605	48
Maintenance of Miscellaneous Plant (678)	1,894	2,614	49
Total Transmission and Distribution Expenses	467,498	374,895	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	23,762	13,988	50
Meter Reading Labor (902)	8,879	7,718	51
Customer Records and Collection Expenses (903)	58,774	75,773	52
Uncollectible Accounts (904)	5,294	503	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)		144	54
Total Customer Accounts Expenses	96,709	98,126	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	113,838	52,430	56
Office Supplies and Expenses (921)	4,360	7,995	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	31,444	55,062	59
Property Insurance (924)	10,374	11,517	60
Injuries and Damages (925)	37,766	36,306	61
Employee Pensions and Benefits (926)	305,612	278,497	62
Regulatory Commission Expenses (928)		14,116	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	22,128	13,604	65
Rents (931)		6,800	66
Maintenance of General Plant (932)	41,252	34,938	67
Total Administrative and General Expenses	566,774	511,265	
Total Operation and Maintenance Expenses	2,243,530	2,040,064	

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		723,722	565,967	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,224	15,960	2
Net property tax equivalent		709,498	550,007	
Social Security		65,686	60,247	3
PSC Remainder Assessment		6,081	3,926	4
Other (specify): CAPITALIZED TAXES			0	5
Total tax expense		781,265	614,180	

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		0.176406				3
County tax rate	mills		5.376364				4
Local tax rate	mills		7.804995				5
School tax rate	mills		7.393020				6
Voc. school tax rate	mills		1.683303				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.434088				10
Less: state credit	mills		1.266952				11
Net tax rate	mills		21.167136				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.804995				14
Combined School Tax Rate	mills		9.076323				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.881318				17
Total Tax Rate	mills		22.434088				18
Ratio of Local and School Tax to Total	dec.		0.752485				19
Total tax net of state credit	mills		21.167136				20
Net Local and School Tax Rate	mills		15.927955				21
Utility Plant, Jan. 1	\$	46,400,226	46,400,226				22
Materials & Supplies	\$	43,248	43,248				23
Subtotal	\$	46,443,474	46,443,474				24
Less: Plant Outside Limits	\$	738,185	738,185				25
Taxable Assets	\$	45,705,289	45,705,289				26
Assessment Ratio	dec.		0.994135				27
Assessed Value	\$	45,437,227	45,437,227				28
Net Local & School Rate	mills		15.927955				29
Tax Equiv. Computed for Current Year	\$	723,722	723,722				30
Tax Equivalent per 1994 PSC Report	\$	314,207					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	723,722					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		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	101,127		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	636,269		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,500		20
Total Pumping Plant	907,739	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	37,856		21
Structures and Improvements (331)	1,535,121		22
Water Treatment Equipment (332)	4,364,973		23
Total Water Treatment Plant	5,937,950	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			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	12
Structures and Improvements (321)			135,328	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			101,127	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			636,269	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,500	20
Total Pumping Plant	0	0	907,739	
WATER TREATMENT PLANT				
Land and Land Rights (330)			37,856	21
Structures and Improvements (331)			1,535,121	22
Water Treatment Equipment (332)			4,364,973	23
Total Water Treatment Plant	0	0	5,937,950	

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)	2,812,713		26
Transmission and Distribution Mains (343)	9,909,329	97,320	27
Fire Mains (344)	0		28
Services (345)	1,187,019	2,835	29
Meters (346)	1,771,595	153,327	30
Hydrants (348)	672,637	22,976	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	16,353,293	276,458	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	89,519		34
Office Furniture and Equipment (391)	9,209	26,605	35
Computer Equipment (391.1)	93,674	1,059	36
Transportation Equipment (392)	199,652	19,889	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	71,930	5,100	39
Laboratory Equipment (395)	48,410		40
Power Operated Equipment (396)	68,836		41
Communication Equipment (397)	81,456		42
SCADA Equipment (397.1)	323,139		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	985,825	52,653	
Total utility plant in service directly assignable	24,339,726	329,111	
Common Utility Plant Allocated to Water Department	0	435,624	46
Total utility plant in service	24,339,726	764,735	

**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)	32,852		2,779,861 26
Transmission and Distribution Mains (343)		(65,888)	9,940,761 27
Fire Mains (344)			0 28
Services (345)	1,403	(1,336)	1,187,115 29
Meters (346)	159,734		1,765,188 30
Hydrants (348)	6,327		689,286 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	200,316	(67,224)	16,362,211
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			89,519 34
Office Furniture and Equipment (391)	545		35,269 35
Computer Equipment (391.1)			94,733 36
Transportation Equipment (392)	18,956		200,585 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			77,030 39
Laboratory Equipment (395)			48,410 40
Power Operated Equipment (396)			68,836 41
Communication Equipment (397)			81,456 42
SCADA Equipment (397.1)			323,139 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	19,501	0	1,018,977
Total utility plant in service directly assignable	219,817	(67,224)	24,381,796
Common Utility Plant Allocated to Water Department			435,624 46
Total utility plant in service	219,817	(67,224)	24,817,420

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

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			7,680 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	7,680

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)	6,039,020	385,369	27
Fire Mains (344)	0		28
Services (345)	1,155,642	97,533	29
Meters (346)	25,169		30
Hydrants (348)	524,668	54,059	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,744,499	536,961	
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	7,758,479	536,961	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,758,479	536,961	

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)		65,888	6,490,277 27
Fire Mains (344)			0 28
Services (345)	1,677	1,336	1,252,834 29
Meters (346)			25,169 30
Hydrants (348)	5,594		573,133 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,271	67,224	8,341,413
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	7,271	67,224	8,355,393
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,271	67,224	8,355,393

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)	112,785	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	112,785		2,227	
PUMPING PLANT				
Structures and Improvements (321)	66,639	2.30%	25,113	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	41,034	4.40%	4,450	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	335,738	4.40%	27,996	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,500	4.30%		15
Total Pumping Plant	445,911		57,559	
WATER TREATMENT PLANT				
Structures and Improvements (331)	830,730	3.50%	79,729	16
Water Treatment Equipment (332)	2,702,753	3.20%	623,826	17
Total Water Treatment Plant	3,533,483		703,555	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	482,295	2.20%	101,518	19
Transmission and Distribution Mains (343)	675,586	1.30%	129,026	20
Fire Mains (344)	0			21
Services (345)	165,477	2.00%	23,741	22
Meters (346)	252,576	5.50%	97,262	23
Hydrants (348)	(14,505)	2.20%	14,981	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					115,012	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	115,012	
321					91,752	8
322					0	9
323					45,484	10
324					0	11
325					363,734	12
326					0	13
327					0	14
328					2,500	15
	0	0	0	0	503,470	
331					910,459	16
332				280,633	3,607,212	17
	0	0	0	280,633	4,517,671	
341					0	18
342	32,852	16,900			534,061	19
343		4,526			800,086	20
344					0	21
345	1,403				187,815	22
346	159,734				190,104	23
348	6,327	7,085			(12,936)	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	1,561,429		366,528	
GENERAL PLANT				
Structures and Improvements (390)	69,512	2.90%	2,596	26
Office Furniture and Equipment (391)	2,901	5.90%	1,312	27
Computer Equipment (391.1)	93,674	25.00%	132	28
Transportation Equipment (392)	90,823	10.60%	21,213	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	37,882	6.30%	4,692	31
Laboratory Equipment (395)	15,905	9.10%	4,405	32
Power Operated Equipment (396)	28,532	10.00%	6,884	33
Communication Equipment (397)	38,205	10.00%	8,146	34
SCADA Equipment (397.1)	323,139	9.10%		35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	700,573		49,380	
Total accum. prov. directly assignable	6,354,181		1,179,249	
Common Utility Plant Allocated to Water Department	0		4,356	38
Total accum. prov. for depreciation	6,354,181		1,183,605	

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>200,316</u>	<u>28,511</u>	<u>0</u>	<u>0</u>	<u>1,699,130</u>	
390					72,108	26
391	545				3,668	27
391.1					93,806	28
392	18,956		4,000		97,080	29
393					0	30
394					42,574	31
395					20,310	32
396					35,416	33
397					46,351	34
397.1					323,139	35
398					0	36
399					0	37
	<u>19,501</u>	<u>0</u>	<u>4,000</u>	<u>0</u>	<u>734,452</u>	
	<u>219,817</u>	<u>28,511</u>	<u>4,000</u>	<u>280,633</u>	<u>7,569,735</u>	
					4,356	38
	<u>219,817</u>	<u>28,511</u>	<u>4,000</u>	<u>280,633</u>	<u>7,574,091</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)	257	3.50%	270	16
Water Treatment Equipment (332)	0	3.20%		17
Total Water Treatment Plant	257		270	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0	2.20%		19
Transmission and Distribution Mains (343)	557,380	1.30%	81,442	20
Fire Mains (344)	0			21
Services (345)	204,256	2.00%	24,089	22
Meters (346)	6,043	5.50%	1,387	23
Hydrants (348)	8,234	2.20%	12,078	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					527 16
332					0 17
	0	0	0	0	527
341					0 18
342					0 19
343					638,822 20
344					0 21
345	1,677				226,668 22
346					7,430 23
348	5,594				14,718 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	775,913		118,996	
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)	4,457	10.00%	631	34
SCADA Equipment (397.1)	0	9.10%		35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	4,457		631	
Total accum. prov. directly assignable	780,627		119,897	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	780,627		119,897	

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
	7,271	0	0	0	887,638
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					5,088 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	5,088
	7,271	0	0	0	893,253
					0 38
	7,271	0	0	0	893,253

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		114,013		114,013	1
February		105,964		105,964	2
March		119,820		119,820	3
April		110,493		110,493	4
May		119,267		119,267	5
June		133,739		133,739	6
July		151,377		151,377	7
August		151,084		151,084	8
September		134,660		134,660	9
October		120,252		120,252	10
November		108,559		108,559	11
December		117,768		117,768	12
Total annual pumpage	0	1,486,996	0	1,486,996	
Less: Water sold				1,106,797	13
Volume pumped but not sold				380,199	14
Volume sold as a percent of volume pumped				74%	15
Volume used for water production, water quality and system maintenance				145,073	16
Volume related to equipment/system malfunction				45,421	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				190,494	19
Volume pumped but unaccounted for				189,705	20
Percent of water lost				13%	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.)				7,956	24
Date of maximum: 6/16/2006					25
Cause of maximum:					26
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,792	27
Date of minimum: 11/13/2006					28
Total KWH used for pumping for the year				1,778,012	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. ONE	1
Location	NEW HIGH LIFT ROOM	CEDAR STREET	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	2,780	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	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT NO. SEVEN	HIGH LIFT NO. SIX	HIGH LIFT NO. THREE	14
Location	CEDAR STREET	CEDAR STREET	OLD HIGH LIFT ROOM	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	PEABODY	GOULDS	18
Year Installed	1998	1992	1996	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	1,200	2,220	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	23
Year Installed	1998	1992	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	75	125	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	LOW LIFT NO. ONE	LOW LIFT NO. SIX	LOW LIFT NO. THREE	1
Location	LOW LIFT ROOM	SO. OF LOW LIFT ROOM	LOW LIFT ROOM	2
Purpose	P	S	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1996	1972	1996	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,300	4,200	2,290	8
Pump Motor or Standby Engine Mfr	U.S.	RELIANCE/WAUKESHA	U.S.	10
Year Installed	1996	1972	1996	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	50	50	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT NO. TWO			14
Location	LOW LIFT ROOM			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	GOULDS			18
Year Installed	1996			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	2,780			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	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	CEDAR STREET	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	2004	1958	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	138	0	137	6
Total capacity in gallons (actual)	1,500,000	2,000,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			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.)	9.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NEW PLANT RESERVOIR	OLD PLANT RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	2006	1937		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0	0		6
Total capacity in gallons (actual)	3,000,000	1,000,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14

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	0	0	33	1	
M	D	1.000	958	0		0	958	2	
L	D	1.250	43	0	0	0	43	3	
M	D	1.250	78	0	0	0	78	4	
L	D	1.500	324	0	0	0	324	5	
M	D	1.500	1,144	0	0	0	1,144	6	
L	D	2.000	41	0	0	0	41	7	
M	D	2.000	2,179	0	0	0	2,179	8	
M	D	3.000	210	0	0	0	210	9	
M	D	4.000	9,784	0	0	0	9,784	10	
P	D	4.000	144	43	0	0	187	11	
M	D	6.000	273,727	0	0	0	273,727	12	
P	D	6.000	8,831	290	1,729	0	7,392	13	
M	D	8.000	58,355	0	0	0	58,355	14	
P	D	8.000	63,254	8,016	0	0	71,270	15	
M	D	10.000	109,826	0	0	0	109,826	16	
P	D	10.000	18,106	1,553	0	0	19,659	17	
M	D	12.000	39,780	0	0	0	39,780	18	
M	T	12.000	2,604	0	0	0	2,604	19	
P	D	12.000	26,267	831	0	0	27,098	20	
M	D	14.000	13,757	0	0	0	13,757	21	
M	T	14.000	737	0	0	0	737	22	
M	D	16.000	68,140	0	0	0	68,140	23	
M	T	16.000	10,945	2,864	0	0	13,809	24	
P	T	16.000	583	656	0	0	1,239	25	
M	T	20.000	918	37	0	0	955	26	
M	T	24.000	377	0	0	0	377	27	
Total Within Municipality			711,145	14,290	1,729	0	723,706		
M	D	6.000	590	0	0	0	590	28	
M	D	8.000	0	0	0	0	0	29	
P	D	8.000	51	0	0	0	51	30	
P	D	10.000	465	0	0	0	465	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	0	3,840
M	D	14.000	640	0	0	0	640
M	D	16.000	5,320	0	0	0	5,320
P	T	16.000	604	0	0	0	604
Total Outside of Municipality			11,510	0	0	0	11,510
Total Utility			722,655	14,290	1,729	0	735,216

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	2,027	0	4	0	2,023		1
M	1.000	5,264	169	10	0	5,423		2
L	1.000	1,466	0	18	0	1,448		3
L	1.250	16		3	0	13		4
M	1.250	47	3		0	50		5
M	1.500	152	4	0	0	156		6
P	1.500	1	0	0	0	1		7
L	1.500	8	0	3	0	5		8
L	2.000	8	0	3	0	5		9
M	2.000	183	3	0	0	186		10
M	3.000	1	0	0	0	1		11
M	4.000	59	0	0	0	59		12
P	4.000	2	0	0	0	2		13
M	6.000	61	2	1	0	62		14
P	6.000	1	0	0	0	1		15
M	8.000	60	1	0	0	61		16
P	8.000	2	1	0	0	3		17
M	10.000	20	0	0	0	20		18
M	12.000	3	0	0	0	3		19
Total Utility		9,381	183	42	0	9,522	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	9,664	70	0	0	9,734	1,264	1
1.000	619	30	0	0	649	31	2
1.500	140	3	3	0	140	54	3
2.000	131	3	3	0	131	20	4
3.000	10	0	0	0	10	5	5
4.000	43	0	4	0	39	31	6
6.000	4	0	0	0	4	3	7
8.000	1	0	0	0	1	1	8
Total:	10,612	106	10	0	10,708	1,409	

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	9,062	443	56	6	0	167	9,734	1
1.000	420	153	41	2	0	33	649	2
1.500	9	87	20	8	0	16	140	3
2.000	3	76	22	23	0	7	131	4
3.000	0	5	3	0	0	2	10	5
4.000	0	10	19	5	0	5	39	6
6.000	0	0	3	0	0	1	4	7
8.000	0	0	0	0	0	1	1	8
Total:	9,494	774	164	44	0	232	10,708	

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	1,077	35	12	(13)	1,087	2
Total Fire Hydrants	1,101	35	12	(13)	1,111	
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: 1,111
 Number of distribution system valves end of year: 2,645
 Number of distribution valves operated during year: 1,320

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 sludge lagoon.

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.

Return on meters was charged to sewer and stormwater utility.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 923 - Decrease due to legal expenses incurred in 2005 with regard to the safe drinking loan.

Account 675 - Increase due to more service leaks than in previous years.

Account 626 - Increase due to the cost of refurbishing old pumps before installation in the new plant.

Account 920 - Increase due to a different allocation of accounting personnel salaries. Currently the finance department is responsible for accounting, and a portion of their salaries is allocated to the water utility. In prior years, the utility had its own accounting clerk.

Account 673 - Increase due to more water main breaks than in previous years.

Account 928 - Expenses in the previous year related to a rate study.

Account 667 - Decrease due to fewer hydrant repairs and fewer hydrants painted in 2006.

Account 623 - A change in staff resulted in a change in interpretation of coding. Therefore, some power charges previously recorded in 623 were included in account 643.

Account 903 - Decrease due to a change in the allocation of costs.

Currently the finance department is responsible for billing, whereas in the past, utility-specific personnel was responsible.

Account 652 - Increase due to the costs to replace sludge flights in the softening basins of the old plant.

Account 643 and 665 - Change in accounts due to a change in staff, resulting in a change in the interpretation of coding expenses.

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

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

Balance in account 300 reflects completed construction not classified for the water utility.

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

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 Adjustments for any account are nonzero, please explain.

Adjustments to move plant from utility financed to contributed.

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Adjustments 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 to water treatment equipment for additional depreciation due to the change in estimate of its service life.

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.

\$385,369 of the mains added were contributed, while the remaining were utility financed.

If Mains Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

The main retirements reflected in the schedule are related to mains included in construction work in progress.

Water Services (Page W-22)

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

\$97,533 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.

Hydrants and Distribution System Valves (Page W-24)

Explain all reported Adjustments.

Hydrants were adjusted to agree with inventory count.