



3014 (01-03-11)

**ANNUAL REPORT**

OF

Name: CITY OF RHINELANDER WATER UTILITY

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Principal Office: 135 S. STEVENS STREET  
RHINELANDER, WI 54501-3434

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For the Year Ended: DECEMBER 31, 2010

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**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.*

## GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.



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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF RHINELANDER WATER UTILITY

**Utility Address:** 135 S. STEVENS STREET  
RHINELANDER, WI 54501-3434

**When was utility organized?** 1/1/1890

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** JULIE A. OSTRANDER

**Title:** FINANCE DIRECTOR

**Office Address:**

135 S. STEVENS STREET  
RHINELANDER, WI 54501-3434

**Telephone:** (715) 365 - 8616

**Fax Number:** (715) 365 - 8630

**Email Address:** jostrander@rhinelandercityhall.org

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

**Name:** NONE

**Title:** NONE

**Office Address:** NONE

NONE  
P.O. BOX NONE  
NONE, WI 54501

**Telephone:**

**Fax Number:**

**Email Address:** jostrander@rhinelandercityhall.org

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

**Name:** MR MARK PELLITER

**Title:** CHAIR PERSON BOARD OF WATER/WASTEWATER

**Office Address:**

1003 PINOS STREET  
RHINELANDER, WI 54501

**Telephone:** (715) 369 - 6807

**Fax Number:**

**Email Address:** district2@rhinelandercityhall.org

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

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

**Name:** KAREN KERBER

**Title:** CPA

**Office Address:** KERBER , ROSE & ASSOCIATES

115 E FIFTH STREET  
SHAWNO, WI 54166

**Telephone:** (715) 526 - 9400

**Fax Number:** (715) 524 - 2599

**Email Address:** kkerber@kerberrose.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 3/31/2010

**Period covered by most recent audit:** 01/01/2009-12/31/2009

**Names and titles of utility management including manager or superintendent:**

**Name:** MR. JOHN ZATOPA

**Title:** WATER/WASTEWATER SUPERINTENDANT

**Office Address:**

135 S. STEVENS STREET  
P.O. BOX 658  
RHINELANDER, WI 54501-0658

**Telephone:** (715) 365 - 8609

**Fax Number:** (715) 365 - 8630

**Email Address:** water@rhinelandercityhall.org

**Name of utility commission/committee:** WATER & WASTEWATER UTILITY

**Names of members of utility commission/committee:**

- MS SHERRIE BELLIVEAU, MEMBER
- MR ALLAN JOZWIAK, MEMBER
- MR TOM KELLY, MEMBER
- MR MARK PELLETIER, CHAIRMAN
- MR. JOE SALZER, MEMBER

**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

**Firm Name:** TOWN & COUNTRY ENGINEERING, INC.  
5225 VERONA RD., BLDG. 4  
P.O. BOX 44451  
MADISON, WI 53744-4451

**Contact Person:** MR EUGENE LASCHINGER,

**Title:** VICE PRESIDENT

**Telephone:** (608) 273 - 3350

**Fax Number:** (608) 273 - 3391

**Email Address:** GENE@TCENGINEERS.NET

**Contract/Agreement beginning-ending dates:** 1/1/2006 12/31/2012

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

PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH DESIGN ENGINEERING SERVICES AGREEMENTS

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,518,265	1,522,039	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	869,303	978,586	2
Depreciation Expense (403)	179,496	174,643	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	179,528	181,221	5
<b>Total Operating Expenses</b>	<b>1,228,327</b>	<b>1,334,450</b>	
<b>Net Operating Income</b>	<b>289,938</b>	<b>187,589</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>289,938</b>	<b>187,589</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	1,408	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	7,502	13,017	10
Miscellaneous Nonoperating Income (421)	0	109,013	11
<b>Total Other Income</b>	<b>7,502</b>	<b>123,438</b>	
<b>Total Income</b>	<b>297,440</b>	<b>311,027</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(32,775)	(32,775)	12
Other Income Deductions (426)	47,360	51,329	13
<b>Total Miscellaneous Income Deductions</b>	<b>14,585</b>	<b>18,554</b>	
<b>Income Before Interest Charges</b>	<b>282,855</b>	<b>292,473</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	13,424	29,050	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>13,424</b>	<b>29,050</b>	
<b>Net Income</b>	<b>269,431</b>	<b>263,423</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,990,655	6,727,232	20
Balance Transferred from Income (433)	269,431	263,423	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	84,276	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,175,810</b>	<b>6,990,655</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,518,265	0	1,518,265	1
<b>Total (Acct. 400):</b>	<b>1,518,265</b>	<b>0</b>	<b>1,518,265</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	869,303	0	869,303	2
<b>Total (Acct. 401-402):</b>	<b>869,303</b>	<b>0</b>	<b>869,303</b>	
<b>Depreciation Expense (403):</b>				
Derived	179,496	0	179,496	3
<b>Total (Acct. 403):</b>	<b>179,496</b>	<b>0</b>	<b>179,496</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	179,528	0	179,528	5
<b>Total (Acct. 408):</b>	<b>179,528</b>	<b>0</b>	<b>179,528</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>289,938</b>	<b>0</b>	<b>289,938</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME NICOLET	7,502		7,502	11
<b>Total (Acct. 419):</b>	<b>7,502</b>	<b>0</b>	<b>7,502</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER INCOME:</b>	<b>7,502</b>	<b>0</b>	<b>7,502</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(32,775)	0	(32,775)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(32,775)</b>	<b>0</b>	<b>(32,775)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	47,360	47,360	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>47,360</b>	<b>47,360</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(32,775)</b>	<b>47,360</b>	<b>14,585</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	13,424	0	13,424	18
<b>Total (Acct. 427):</b>	<b>13,424</b>	<b>0</b>	<b>13,424</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>13,424</b>	<b>0</b>	<b>13,424</b>	
<b>NET INCOME:</b>	<b>316,791</b>	<b>(47,360)</b>	<b>269,431</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	4,099,315	2,891,340	6,990,655	24
<b>Total (Acct. 216):</b>	<b>4,099,315</b>	<b>2,891,340</b>	<b>6,990,655</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	316,791	(47,360)	269,431	25
<b>Total (Acct. 433):</b>	<b>316,791</b>	<b>(47,360)</b>	<b>269,431</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
PRIOR YEAR END AUDIT ENTRIES	84,276		84,276	* 27
<b>Total (Acct. 435)--Debit:</b>	<b>84,276</b>	<b>0</b>	<b>84,276</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,331,830</b>	<b>2,843,980</b>	<b>7,175,810</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.

Additional audit entries posted for the prior year after submission of the PSC report.

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

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

## 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	1,518,265	0	0	0	<b>1,518,265</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>1,518,265</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,518,265</b>	

## 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	285,343	0	285,343	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	200	0	200	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>285,543</b>	<b>0</b>	<b>285,543</b>	

### 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	4.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	13,329,223	13,018,404	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,418,526	3,201,381	2
<b>Net Utility Plant</b>	<b>9,910,697</b>	<b>9,817,023</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	75,000	140,000	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>75,000</b>	<b>140,000</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	1,183,428	1,243,850	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	457,308	455,147	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	355,986	352,210	15
Other Accounts Receivable (143)	2,553	7,514	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	85,936	88,620	18
Plant Materials and Operating Supplies (154)	69,456	69,186	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>2,154,667</b>	<b>2,216,527</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>12,140,364</b>	<b>12,173,550</b>	

## BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,082,125	3,082,125	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	7,175,810	6,990,655	35
<b>Total Proprietary Capital</b>	<b>10,257,935</b>	<b>10,072,780</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	1,224,243	1,357,915	38
<b>Total Long-Term Debt</b>	<b>1,224,243</b>	<b>1,357,915</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	56,985	37,027	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	160,939	160,939	43
Interest Accrued (237)	1,535	4,831	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	12,656	81,212	46
<b>Total Current and Accrued Liabilities</b>	<b>232,115</b>	<b>284,009</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	426,071	458,846	49
<b>Total Deferred Credits</b>	<b>426,071</b>	<b>458,846</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>12,140,364</b>	<b>12,173,550</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	13,018,404	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,687,778	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,044,524	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	2,596,921				8
<b>Total Utility Plant</b>	<b>13,329,223</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,414,831	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,003,695	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>3,418,526</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>9,910,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION 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)	
<b>Balance first of year (111.1)</b>	2,241,075				2,241,075	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	179,496				179,496	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,600				3,600	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>183,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>183,096</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	9,340				9,340	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>9,340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,340</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,414,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,414,831</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
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)	
<b>Balance first of year (111.2)</b>	960,306				<b>960,306</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	47,360				<b>47,360</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	(3,971)				<b>(3,971)</b>	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>43,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,389</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>1,003,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,003,695</b>	26
<b>Footnotes</b>						27

**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		0	1
NONE	0	0		0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	69,456	69,186	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
<b>Total Materials and Supplies</b>	69,456	69,186	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**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	3,082,125	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>3,082,125</u></u>	

### BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
None	12/31/2008	12/31/2009	0.98%	0	1
<b>Total Bonds (Account 221):</b>				<b>0</b>	

## 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)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NICOLET COLLEGE PROJECT	07/01/1999	11/01/2011	4.25%	75,000	* 2
COON STREET PROPERTY PURCHASE	09/01/2007	11/01/2016	3.99%	145,000	* 3
SAFE DRINKING WATER	11/26/2008	05/01/2028	1.42%	1,004,243	* 4
<b>Total for Account 224</b>				<b>1,224,243</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		5
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	160,939	1
<b>Accruals:</b>		
Charged water department expense	179,533	2
Charged electric department expense	3,235	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>182,768</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	160,939	6
Social Security taxes	21,829	7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>182,768</b>	
<b>Balance end of year</b>	<b>160,939</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 235.

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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NICOLET COLLEGE PROJECT	978	9,423	9,870	531	3
COON STREET & SAFE DRINKING	3,853	4,001	6,850	1,004	4
<b>Subtotal</b>	<b>4,831</b>	<b>13,424</b>	<b>16,720</b>	<b>1,535</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,831</b>	<b>13,424</b>	<b>16,720</b>	<b>1,535</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
LT RECEIVABLE NICOLET COLLEGE	75,000	2
<b>Total (Acct. 124):</b>	<b>75,000</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	347,735	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
MISCELLANEOUS A/R	8,251	11
<b>Total (Acct. 142):</b>	<b>355,986</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
MISC A/R FIRE PROTECTION	2,553	* 14
<b>Total (Acct. 143):</b>	<b>2,553</b>	
<b>Receivables from Municipality (145):</b>		
AR TAX ROLL	85,936	* 15
<b>Total (Acct. 145):</b>	<b>85,936</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	426,071	23
	0	24
<b>Total (Acct. 253):</b>	<b>426,071</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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### Detail of Other Balance Sheet Accounts (Page F-22)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

(143) Fire Protection owed in 2009 was \$8K whereas the amount owed in 2010 was \$11K which is a 73% increase of almost \$3K. The increase is due to

(145) A/R TAX ROLL grew from \$81,343 in 2008 to \$88,620 which is 9% larger year over year due to base rate and usage rate increases.

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	7,674,726	0	0	0	7,674,726	1
Materials and Supplies	69,321	0	0	0	69,321	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,327,953	0	0	0	2,327,953	4
Customer Advances for Construction	0				0	5
Regulatory Liability	442,458	0	0	0	442,458	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,973,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,973,636</b>	
Net Operating Income	289,938	0	0	0	289,938	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.83%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.83%</b>	

**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	458,846	0	0	0	458,846	1
<b>Add credits during year:</b>						
NONE	0				0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	32,775	0	0	0	32,775	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>426,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>426,071</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,416,088	1,430,957	1
<b>Total Sales of Water</b>	<b>1,416,088</b>	<b>1,430,957</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	16,289	13,833	2
Rents from Water Property (472 )	66,118	63,886	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	19,770	13,363	5
<b>Total Other Operating Revenues</b>	<b>102,177</b>	<b>91,082</b>	
<b>Total Operating Revenues</b>	<b>1,518,265</b>	<b>1,522,039</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	3,066	1,861	6
Pumping Expenses (620-625)	121,447	120,566	7
Water Treatment Expenses (630-635)	207,787	213,772	8
Transmission and Distribution Expenses (640-655)	221,112	297,002	9
Customer Accounts Expenses (901-906)	47,028	50,990	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	268,863	294,395	12
<b>Total Operation and Maintenance Expenses</b>	<b>869,303</b>	<b>978,586</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	179,496	174,643	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	179,528	181,221	15
<b>Total Other Operating Expenses</b>	<b>359,024</b>	<b>355,864</b>	
<b>Total Operating Expenses</b>	<b>1,228,327</b>	<b>1,334,450</b>	
<b>NET OPERATING INCOME</b>	<b>289,938</b>	<b>187,589</b>	

## 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 (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )	0	0	0	1
Commercial (460.2 )	0	0	0	2
Industrial (460.3 )	0	0	0	3
Public Authority (460.4 )	0	0	0	4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	3,105	108,371	472,521	5
Commercial (461.2 )	636	84,378	237,545	6
Industrial (461.3 )	49	221,440	363,937	7
Public Authority (461.4 )	83	36,027	76,953	8
<b>Total Metered Sales to General Customers (461)</b>	<b>3,873</b>	<b>450,216</b>	<b>1,150,956</b>	
Private Fire Protection Service (462 )	38		13,281	9
Public Fire Protection Service (463 )	3,254		251,851	10
Other Water Sales (465 )	0	0	0	11
Sales for Resale (466 )	0	0	0	12
Interdepartmental Sales (467 )	0	0	0	13
<b>Total Sales of Water</b>	<b>7,165</b>	<b>450,216</b>	<b>1,416,088</b>	

### 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		0		1
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	251,851	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>251,851</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	16,289	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>16,289</b>	
<b>Rents from Water Property (472):</b>		
RENTS FROM WATER PROPERTY	66,118	7
<b>Total Rents from Water Property (472)</b>	<b>66,118</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
OTHER WATER REVENUES	10,539	9
Return on net investment in meters charged to sewer department	9,231	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>19,770</b>	

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## OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, 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.

W-04 Other Operating Revenue(Water) increase form \$2K in 2009 to \$10K in 2010 which is a 18% or \$8K increase. The increase is due to large amount of sales of scrap metal to Wausau Papers amounting to \$2K. There are sales of meter horns and related parts along with water service parts as well as water turn on charges...all amounting to \$5K. The remaining \$3K was a bill for a hydrant replacement due to an auto accident.

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## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	463	155	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	2,603	1,706	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>3,066</b>	<b>1,861</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	14,842	19,837	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	92,900	91,590	7
Operation Supplies and Expenses (623)	96	2,669	8
Maintenance of Pumping Plant (625)	13,609	6,470	9
<b>Total Pumping Expenses</b>	<b>121,447</b>	<b>120,566</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	40,425	28,638	* 10
Chemicals (631)	154,627	167,980	11
Operation Supplies and Expenses (632)	10,483	11,595	12
Maintenance of Water Treatment Plant (635)	2,252	5,559	13
<b>Total Water Treatment Expenses</b>	<b>207,787</b>	<b>213,772</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	1,556	9,150	* 14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,910	19,875	16
Maintenance of Mains (651)	39,028	52,874	17
Maintenance of Services (652)	133,125	155,187	18
Maintenance of Meters (653)	24,297	44,102	* 19
Maintenance of Hydrants (654)	18,196	15,814	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>221,112</b>	<b>297,002</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	9,617	10,660	22
Accounting and Collecting Labor (902)	34,444	37,240	23
Supplies and Expenses (903)	2,967	3,090	24
Uncollectible Accounts (904)		0	25

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)		0	26
<b>Total Customer Accounts Expenses</b>	<b>47,028</b>	<b>50,990</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	78,400	92,910	28
Office Supplies and Expenses (921)	25,720	27,041	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	175	0	31
Property Insurance (924)	7,692	12,815	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	115,336	86,729	* 34
Regulatory Commission Expenses (928)	1,573	22,404	* 35
Miscellaneous General Expenses (930)	27,270	40,948	36
Transportation Expenses (933)	12,697	11,548	37
Maintenance of General Plant (935)	0	0	38
<b>Total Administrative and General Expenses</b>	<b>268,863</b>	<b>294,395</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>869,303</b>	<b>978,586</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

W-05 line (625) Increased in Maintenance of Pumping Plant from \$6K in 2009 to \$13K in 2010 which is a increase of 48% or \$7K due to furnace repair and additional summer labor costs.

W-05 line (630) Increased \$12K over the prior year due to additional supervision need in this area.

W-05 line (640) Decreased in Operation Labor from \$9K in 2009 to \$1K in 2010 which is a decrease of 11% or \$8K due to lower labor needs.

W-05 line (650) Decreased in Maintenance of Distribution Reservoirs and Standpipes from \$20K in 2009 to \$5K in 2010 which is a decrease of 25% or \$15K due to painting repairs completed in 2009.

W-05 line (651) Decreased in Maintenance of Mains from \$53K in 2009 to \$39K in 2010 which is a decrease of 74% or \$14K due to the following:

\$5K decrease in labor usage  
\$9K decrease in materials and subcontract work.

W-05 line (653) Decreased in Maintenance of Meters from \$44K in 2009 to \$22K in 2010 which is a decrease of 55% decrease or \$20K due to the following:

\$11K decrease in labor costs.  
\$11K decrease in miscellaneous meter supplies.

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

W-05 Line (924) Decreased in Property Insurance from \$13K in 2009 to \$7K in 2010 which is a decrease of 60% or \$5K due to lower property insurance premiums.

W-05 Line (926) Was understated in 2009 due to employee benefits posted to line (928) from the payroll module of \$22K. Therefore the 2009 expense should have been \$109K.

W-05 Line (930) Miscellaneous General Expenses from \$41K in 2009 to \$27K in 2010 which is a decrease of 67% or \$14K due to water usage credits.

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### 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		160,939	160,939	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,235	3,079	2
<b>Net property tax equivalent</b>		<b>157,704</b>	<b>157,860</b>	
Social Security		21,823	21,996	3
PSC Remainder Assessment		1	1,365	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>179,528</b>	<b>181,221</b>	

## 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			Oneida				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.166110				3
County tax rate	mills		1.960070				4
Local tax rate	mills		9.060850				5
School tax rate	mills		9.461500				6
Voc. school tax rate	mills		1.087360				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.735890</b>				<b>10</b>
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>21.735890</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.060850</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.548860</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.609710</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.735890</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.902181</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.735890</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.609710</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>13,018,404</b>	13,018,404				<b>22</b>
Materials & Supplies	\$	<b>69,186</b>	69,186				<b>23</b>
<b>Subtotal</b>	\$	<b>13,087,590</b>	<b>13,087,590</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>660,648</b>	660,648				<b>25</b>
<b>Taxable Assets</b>	\$	<b>12,426,942</b>	<b>12,426,942</b>				<b>26</b>
Assessment Ratio	dec.		1.056190				<b>27</b>
<b>Assessed Value</b>	\$	<b>13,125,212</b>	<b>13,125,212</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.609710</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>257,382</b>	<b>257,382</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	160,939					<b>31</b>
Any lower tax equivalent as authorized							<b>32</b>
by municipality (see note 6)	\$	160,939					<b>33</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>160,939</b>					<b>34</b>
Footnotes							<b>35</b>

## 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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	854				854	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	290,717				290,717	8
Supply Mains (316)	48,896				48,896	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>340,467</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>340,467</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	152,622	6,108			158,730	12
Other Power Production Equipment (323)	6,490				6,490	13
Electric Pumping Equipment (325)	135,407				135,407	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	24,367				24,367	16
<b>Total Pumping Plant</b>	<b>318,886</b>	<b>6,108</b>	<b>0</b>	<b>0</b>	<b>324,994</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	8,383		1,500		6,883	18
Sand or Other Media Filtration Equipment (332)	35,015				35,015	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>43,398</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>41,898</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	3,677				3,677	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,543,504				1,543,504	24
Transmission and Distribution Mains (343)	3,515,099				3,515,099	25
Services (345)	563,655				563,655	26
Meters (346)	428,612	21,215	6,340		443,487	27
Hydrants (348)	369,318	8,120	1,500		375,938	28

## 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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>6,423,865</b>	<b>29,335</b>	<b>7,840</b>	<b>0</b>	<b>6,445,360</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	1,747				1,747	30
Structures and Improvements (390)	237,901				237,901	31
Office Furniture and Equipment (391)	49,184				49,184	32
Computer Equipment (391.1)	39,536				39,536	33
Transportation Equipment (392)	111,269				111,269	34
Stores Equipment (393)	177				177	35
Tools, Shop and Garage Equipment (394)	10,379				10,379	36
Laboratory Equipment (395)	839				839	37
Power Operated Equipment (396)	59,871				59,871	38
Communication Equipment (397)	16,405				16,405	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	7,751				7,751	41
<b>Total General Plant</b>	<b>535,059</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>535,059</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,661,675</b>	<b>35,443</b>	<b>9,340</b>	<b>0</b>	<b>7,687,778</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>7,661,675</b>	<b>35,443</b>	<b>9,340</b>	<b>0</b>	<b>7,687,778</b>	

## 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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	2,449,528	0			2,449,528	25
Services (345)	346,533	0			346,533	26
Meters (346)	0	0			0	27

## 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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	248,463	0			248,463	28
Other Transmission and Distribution Plant (349)	0	0			0	29
<b>Total Transmission and Distribution Plant</b>	<b>3,044,524</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,044,524</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,044,524</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,044,524</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>3,044,524</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,044,524</b>	

## SOURCES OF WATER SUPPLY - 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 (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			39,304	39,304	1
February			36,431	36,431	2
March			36,776	36,776	3
April			38,209	38,209	4
May			45,443	45,443	5
June			49,506	49,506	6
July			52,839	52,839	7
August			52,732	52,732	8
September			44,048	44,048	9
October			40,708	40,708	10
November			38,773	38,773	11
December			40,812	40,812	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>515,581</b>	<b>515,581</b>	

## WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	515,581	<b>2</b>
Less: Gallons (000's) used in the treatment process:	353	<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>515,228</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	450,216	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>65,012</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	4,318	<b>8</b>
Gallons (000's) used for fire protection:	42	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	6,214	<b>10</b>
Gallons (000's) used for other system uses:	42	<b>11</b>
Subtotal Authorized System Uses:	<b>10,616</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	5	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	5	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>54,386</b>	<b>18</b>
Subtotal Water Losses:	<b>54,396</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>87%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>11%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,673	<b>29</b>
Date of maximum: 07/21/2010		<b>30</b>
Cause of maximum: The actual maximum pumped per day @ 365 per year.		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	508	<b>33</b>
Date of minimum: 03/22/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	730,030	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:	1	<b>40</b>
Number of service breaks repaired this year:	3	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	8,200	<b>43</b>
Outside municipality?	175	<b>44</b>

## 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)	
3401 FOX RANCH ROAD	7	88	18	792,000	Yes	1
1409 WEST PHILLIP ST.	6	91	18	1,440,000	Yes	2
1549 SOUTH ONEIDA AVE	5	68	24	2,448,000	Yes	3
1553 SOUTH ONEIDA AVE	4	80	26	2,448,000	Yes	4

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				1
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
		0	0	0	1

### 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	4	5	6	1
Location	1553 S ONEIDA	1549 S ONEIDA	1409 W. PHILLIP	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	GOULDS	LANE BOWLER	GOULDS	5
Year Installed	1970	1978	2008	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	1,800	1,000	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	NEWMAN	US	9
Year Installed	2003	1990	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	60	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	7	RESERVOIR PUMP 2	RESERVOIRS PUMP 1	15
Location	3401 FOX RANCH ROAD	1551 S ONEIDA AVE.	1551 S ONEIDA AVE.	16
Purpose	P	B	B	17
Destination	D	D	D	18
Pump Manufacturer	GOULDS	SIMMONS	SIMMONS	19
Year Installed	2009	1990	1990	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	650	1,800	1,800	22
Pump Motor or Standby Engine Mfr	US ELECTRIC	GE	WESTINGHOUSE	23
Year Installed	2009	1990	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	150	150	26
Footnotes				27
				28

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL 7 BOOSTER PUMP	WELL 7 BOOSTER PUMP 2	1
Location	3401 FOX RANCH ROAD	3401 FOX RANCH ROAD	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	GOULDS	GOULDS	5
Year Installed	2009	2009	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	650	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	10
Year Installed	2009	2009	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	40	13
Footnotes			14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			15
Location			16
Purpose			17
Destination			18
Pump Manufacturer			19
Year Installed			20
Type			21
Actual Capacity (gpm)			22
Pump Motor or Standby Engine Mfr			23
Year Installed			25
Type			26
Horsepower			27
Footnotes			28

## 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	BIRCHWOOD DRIVE	FOX RANCH ROAD	HIGH STREET	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1979	2008	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	132	0	120	6
Total capacity in gallons (actual)	500,000	60,000	400,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

## 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	HWY 8	RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1996	1990	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	135	0	6
Total capacity in gallons (actual)	300,000	1,250,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14
Footnotes			15

## 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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	0				0	1
M	D	1.250	0				0	2
M	D	1.500	0				0	3
M	D	2.000	0				0	4
M	D	4.000	39,071				39,071	5
M	D	6.000	143,115	0	0		143,115	6
A	D	8.000	501				501	7
M	D	8.000	51,148	0			51,148	8
P	D	8.000	1,693				1,693	9
M	D	10.000	39,341	0			39,341	10
P	S	10.000	20				20	11
M	D	12.000	33,166				33,166	12
P	D	12.000	2,651				2,651	13
A	D	14.000	12,581				12,581	14
M	D	14.000	11,078				11,078	15
M	D	16.000	5,612				5,612	16
M	D	18.000	74		0		74	17
<b>Total Within Municipality</b>			<b>340,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>340,051</b>	
M	D	6.000	1,300				1,300	18
M	D	10.000	4,650				4,650	19
M	D	12.000	20,991				20,991	20
P	D	12.000	714				714	21
M	D	14.000	850				850	22
<b>Total Outside of Municipality</b>			<b>28,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,505</b>	
<b>Total Utility</b>			<b>368,556</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>368,556</b>	

## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,837		0		1,837	0	*
M	1.000	1,301	0			1,301	0	*
M	1.500	24				24	0	3
M	2.000	80	0			80	0	4
M	3.000	1				1	0	5
M	4.000	62	0			62	0	6
M	6.000	13				13	0	7
M	8.000	4				4	0	8
<b>Total Utility</b>		<b>3,322</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,322</b>	<b>0</b>	

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## WATER SERVICES

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**Water Services (Page W-22)**

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

Utility-Owned Services not in Use at End of Year (b) has keying error in this column last year.  
of 1,837 and 1,301.

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

Utility-Owned Services not in Use at End of Year (b) has keying error in this column last year.  
of 1,837 and 1,301.

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## 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.

### 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)	*	1
0.625	3,599	132	129		3602	227	*	1
0.750	69	6	4		71	10	*	2
1.000	130	0	5		125	8	*	3
1.500	74	2	1		75	3	*	4
2.000	57	0	4		53	1	*	5
3.000	17	0	0		17	0	*	6
4.000	20	1	1		20	1	*	7
<b>Total:</b>	<b>3,966</b>	<b>141</b>	<b>144</b>	<b>0</b>	<b>3963</b>	<b>250</b>		

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

### METERS (cont.)

- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.
- 6. Do not include station meters in the meter inventory used to complete these tables.

#### 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	2,772	364	18	13	0	435	3602	*	1
0.750	37	24	0	1	0	9	71	*	2
1.000	20	76	13	14	0	2	125	*	3
1.500	3	56	4	12	0	0	75	*	4
2.000	0	33	6	13	0	1	53	*	5
3.000	0	8	3	6	0	0	17	*	6
4.000	0	7	4	8	0	1	20	*	7
<b>Total:</b>	<b>2,832</b>	<b>568</b>	<b>48</b>	<b>67</b>	<b>0</b>	<b>448</b>	<b>3963</b>		

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## METERS

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### Meters (Page W-23)

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

The program for replacing or testing meters 1" or smaller is to first address issues or concerns brought to us by customers. Most of the tested meters are identified and tested in this manner. We are in the process of updating all the old meters with new radio read touch pad meters which automatically replaces meters that would normally need to be tested. The pace of replacing meters is about 200 per year and over half of all the meters in the City have been replaced.

#### 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, All station meters are being tested and maintained to ensure reasonable accuracy and have the accuracy checked at least once every 2 years.

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## METERS (cont.)

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	55				55	1
Within Municipality	509	6	3		512	2
<b>Total Fire Hydrants</b>	<b>564</b>	<b>6</b>	<b>3</b>	<b>0</b>	<b>567</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	567
Number of distribution system valves end of year:	663
Number of distribution valves operated during year:	357

## LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter		NONE			1
Wholesale Meter		NONE			2

## WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

	<b>Location (a)</b>	<b>Customers End of Year (b)</b>
<hr/>		
<b>Oneida</b>	<b>County</b>	
	<b>Cities</b>	
	RHINELANDER	3,873
	<b>Total Cities:</b>	<b>3,873</b>
<b>Total Oneida</b>	<b>County:</b>	<b>3,873</b>
<hr/>		
<b>Total Company:</b>		<b>3,873</b>