



3014 (02-02-05)

**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, 2007

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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.*



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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:**

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

**Name:** PEGGY L. KUNDA

**Title:** CITY COMPROLLER

**Office Address:**

135 S. STEVENS STREET  
RHINELANDER, WI 54501-3434

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

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

**E-mail Address:** pkunda@rhinelandercityhall.org

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

**Name:** PEGGY L. KUNDA

**Title:** CITY COMPROLLER

**Office Address:**

135 S. STEVENS STREET  
RHINELANDER, WI 54501

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

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

**E-mail Address:** pkunda@rhinelandercityhall.org

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

**Name:** DOUGLAS WEIGHT

**Title:** CHAIRMAN OF WATER/WASTEWATER COMMITTEE

**Office Address:**

828 S. ONEIDA AVENUE  
RHINELANDER, WI 54501

**Telephone:** (715) 369 - 3142

**Fax Number:**

**E-mail Address:**

**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:** KAREN KERBER

**Title:** CPA

**Office Address:** KERBER, ROSE & ASSOCIATES  
115 E. FIFTH STREET  
SHAWANO, WI 54166

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

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

**E-mail Address:** kkerber@kerberrose.com

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

**Period covered by most recent audit:** 1/1/2006-12/31/2006

**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

**E-mail Address:** water@rhinelandercityhall.org

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

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

- MR SHERRIE BELLIVEAU
- MS CONSTANCE DONAHUE
- MR. ALLAN JOZWIAK
- MR MARK PELLETIER
- MR. DOUGLAS WEIGHT, CHAIRMAN

**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** KERBER, ROSE & ASSOCIATES, S.C.  
115 E. FIFTH STREET  
SHAWANO, WI 54166

**Contact Person:** MS. KAREN KERBER, CPA

**Title:** MANAGER

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

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

**E-mail Address:** kkerber@kerberrose.com

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**Contract/Agreement beginning-ending dates:** 1/1/2006 12/31/2010

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

CITY AND UTILITY AUDIT

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,353,667	1,233,049	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	742,979	676,010	2
Depreciation Expense (403)	167,698	153,375	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	182,304	174,032	5
<b>Total Operating Expenses</b>	<b>1,092,981</b>	<b>1,003,417</b>	
<b>Net Operating Income</b>	<b>260,686</b>	<b>229,632</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>260,686</b>	<b>229,632</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	69,390	58,945	10
Miscellaneous Nonoperating Income (421)	14,294	135,899	11
<b>Total Other Income</b>	<b>83,684</b>	<b>194,844</b>	
<b>Total Income</b>	<b>344,370</b>	<b>424,476</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(32,775)	(32,775)	12
Other Income Deductions (426)	47,623	48,630	13
<b>Total Miscellaneous Income Deductions</b>	<b>14,848</b>	<b>15,855</b>	
<b>Income Before Interest Charges</b>	<b>329,522</b>	<b>408,621</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	18,215	16,906	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>18,215</b>	<b>16,906</b>	
<b>Net Income</b>	<b>311,307</b>	<b>391,715</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,212,603	4,869,655	20
Balance Transferred from Income (433)	311,307	391,715	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	48,767	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>5,523,910</b>	<b>5,212,603</b>	

### 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,353,667		1,353,667	1
<b>Total (Acct. 400):</b>	<b>1,353,667</b>	<b>0</b>	<b>1,353,667</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	742,979		742,979	2
<b>Total (Acct. 401-402):</b>	<b>742,979</b>	<b>0</b>	<b>742,979</b>	
<b>Depreciation Expense (403):</b>				
Derived	167,698		167,698	3
<b>Total (Acct. 403):</b>	<b>167,698</b>	<b>0</b>	<b>167,698</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	182,304		182,304	5
<b>Total (Acct. 408):</b>	<b>182,304</b>	<b>0</b>	<b>182,304</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		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		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>260,686</b>	<b>0</b>	<b>260,686</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	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		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	69,390	0	69,390 11
<b>Total (Acct. 419):</b>	<b>69,390</b>	<b>0</b>	<b>69,390</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	0	0 12
NICOLET COLLEGE PAYMENT FOR INTEREST	14,294	0	14,294 13
<b>Total (Acct. 421):</b>	<b>14,294</b>	<b>0</b>	<b>14,294</b>
<b>TOTAL OTHER INCOME:</b>	<b>83,684</b>	<b>0</b>	<b>83,684</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(32,775)	[REDACTED]	(32,775) 14
NONE	0	0	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	[REDACTED]	47,623	47,623 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>47,623</b>	<b>47,623</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(32,775)</b>	<b>47,623</b>	<b>14,848</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	18,215	[REDACTED]	18,215 18
<b>Total (Acct. 427):</b>	<b>18,215</b>	<b>0</b>	<b>18,215</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	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	[REDACTED]	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	[REDACTED]	0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	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		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>18,215</b>	<b>0</b>	<b>18,215</b>
<b>NET INCOME:</b>	<b>358,930</b>	<b>(47,623)</b>	<b>311,307</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,021,371	2,191,232	5,212,603 24
<b>Total (Acct. 216):</b>	<b>3,021,371</b>	<b>2,191,232</b>	<b>5,212,603</b>
<b>Balance Transferred from Income (433):</b>			
Derived	358,930	(47,623)	311,307 25
<b>Total (Acct. 433):</b>	<b>358,930</b>	<b>(47,623)</b>	<b>311,307</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</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	0	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>3,380,301</b>	<b>2,143,609</b>	<b>5,523,910</b>

**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**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,353,667	0	0	0	1,353,667	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,353,667</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,353,667</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	224,933		224,933	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	3,804		3,804	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>228,737</b>	<b>0</b>	<b>228,737</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 (100)	10,594,632	10,035,273	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,775,103	2,713,311	2
<b>Net Utility Plant</b>	<b>7,819,529</b>	<b>7,321,962</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)	255,000	305,000	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>255,000</b>	<b>305,000</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	129,274	164,558	8
Temporary Cash Investments (132)	1,193,617	1,210,942	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	318,333	293,429	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	64,462	63,667	14
Materials and Supplies (150)	54,394	53,353	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,760,080</b>	<b>1,785,949</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>9,834,609</b>	<b>9,412,911</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	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,523,910	5,212,603	23
<b>Total Proprietary Capital</b>	<b>8,606,035</b>	<b>8,294,728</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	455,000	305,000	26
<b>Total Long-Term Debt</b>	<b>455,000</b>	<b>305,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	32,810	46,602	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	160,939	160,939	31
Interest Accrued (237)	6,303	2,382	32
Other Current and Accrued Liabilities (238)	49,127	46,091	33
<b>Total Current and Accrued Liabilities</b>	<b>249,179</b>	<b>256,014</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	524,395	557,169	36
<b>Total Deferred Credits</b>	<b>524,395</b>	<b>557,169</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>9,834,609</b>	<b>9,412,911</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	10,035,273	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)	7,290,945	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,061,941	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)	241,746				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>10,594,632</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 (110.1)	1,896,337	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	878,766	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,775,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>7,819,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)</b>	1,819,010				<b>1,819,010</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	167,698				<b>167,698</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	9,300				<b>9,300</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>176,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,998</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	99,671				<b>99,671</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>99,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>99,671</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,896,337</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,896,337</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)</b>	894,301				<b>894,301</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	47,623				<b>47,623</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>47,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,623</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	63,158				<b>63,158</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>63,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,158</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>878,766</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>878,766</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**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
<b>Other (specify):</b>					
NONE	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	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		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**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	54,394	53,353	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>54,394</b>	<b>53,353</b>	

**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			0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE			0	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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

**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>Other Long-Term Debt (224)</b>					
NICOLET COLLEGE PROJECT	07/01/1999	11/01/2011	4.25%	255,000	1
COON STREET PROPERTY PURCHASE	09/01/2007	11/01/2016	4.00%	200,000	2
<b>Total for Account 224</b>				<b>455,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	160,939	1
<b>Accruals:</b>		
Charged water department expense	182,304	2
Charged electric department expense		3
Charged sewer department expense	2,718	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>185,022</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	160,939	6
Social Security taxes	17,498	7
PSC Remainder Assessment	6,585	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>185,022</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 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)	
<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	2,382	15,450	14,294	3,538	3
COON STREET PROPERTY PURCHASE		2,765	0	2,765	4
<b>Subtotal</b>	<b>2,382</b>	<b>18,215</b>	<b>14,294</b>	<b>6,303</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>2,382</b>	<b>18,215</b>	<b>14,294</b>	<b>6,303</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
A/R LONG-TERM RECEIVABLE	255,000	2
<b>Total (Acct. 124):</b>	<b>255,000</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	318,333	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>318,333</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
A/R TAX ROLL	64,462	12
<b>Total (Acct. 145):</b>	<b>64,462</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**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)	
<b>Payables to Municipality (233):</b>		
NONE		16
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	524,394	17
ROUNDING	1	18
<b>Total (Acct. 253):</b>	<b>524,395</b>	

### 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)	7,063,111	0	0	0	7,063,111	1
Materials and Supplies	53,873	0	0	0	53,873	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,857,673	0	0	0	1,857,673	4
Customer Advances for Construction					0	5
Regulatory Liability	540,781	0	0	0	540,781	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,718,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,718,530</b>	
Net Operating Income	260,686	0	0	0	260,686	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.52%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.52%</b>	

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## 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	557,169	0	0	0	557,169	1
<b>Add credits during year:</b>						
NONE					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>524,394</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>524,394</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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.

145-THESE ARE THE UTILITY CUSTOMER ACCOUNTS THAT WERE PLACED ON THE TAX ROLL LAST DECEMBER 2007 FOR COLLECTION.

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**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)	1,260,386	1,183,231	1
<b>Total Sales of Water</b>	<b>1,260,386</b>	<b>1,183,231</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	11,360	9,962	2
Miscellaneous Service Revenues (471)	6,338	7,095	3
Rents from Water Property (472)	62,148	23,131	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	13,435	9,630	6
<b>Total Other Operating Revenues</b>	<b>93,281</b>	<b>49,818</b>	
<b>Total Operating Revenues</b>	<b>1,353,667</b>	<b>1,233,049</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	4,810	6,151	7
Pumping Expenses (620-625)	119,543	105,618	8
Water Treatment Expenses (630-635)	103,522	115,322	9
Transmission and Distribution Expenses (640-655)	202,276	130,582	10
Customer Accounts Expenses (901-904)	41,649	37,545	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	271,179	280,792	13
<b>Total Operation and Maintenance Expenses</b>	<b>742,979</b>	<b>676,010</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	167,698	153,375	14
Amortization Expense (404-407)		0	15
Taxes (408)	182,304	174,032	16
<b>Total Other Operating Expenses</b>	<b>350,002</b>	<b>327,407</b>	
<b>Total Operating Expenses</b>	<b>1,092,981</b>	<b>1,003,417</b>	
<b>NET OPERATING INCOME</b>	<b>260,686</b>	<b>229,632</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 (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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<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	2,859	124,629	441,246	4
Commercial	563	85,911	204,004	5
Industrial	46	225,206	296,937	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,468</b>	<b>435,746</b>	<b>942,187</b>	
Private Fire Protection Service (462)	40		14,933	7
Public Fire Protection Service (463)	3,271		231,044	8
Other Sales to Public Authorities (464)	70	35,929	72,222	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>6,849</b>	<b>471,675</b>	<b>1,260,386</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	----------------------------------------------	-------------------------

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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	231,044	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>231,044</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	11,360	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>11,360</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MERCHANDISING, JOBBING OR CONTRACTS	6,338	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>6,338</b>	
<b>Rents from Water Property (472):</b>		
REPEATERS, NEW IN 2006	62,148	8
<b>Total Rents from Water Property (472)</b>	<b>62,148</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	13,435	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>13,435</b>	

## 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)	110	110	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	4,700	6,041	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>4,810</b>	<b>6,151</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	20,101	15,770	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	73,770	64,954	7
Operation Supplies and Expenses (623)	4,002	960	8
Maintenance of Pumping Plant (625)	21,670	23,934	9
<b>Total Pumping Expenses</b>	<b>119,543</b>	<b>105,618</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	16,443	14,428	10
Chemicals (631)	71,419	79,044	11
Operation Supplies and Expenses (632)	10,081	10,023	12
Maintenance of Water Treatment Plant (635)	5,579	11,827	13
<b>Total Water Treatment Expenses</b>	<b>103,522</b>	<b>115,322</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	14,314	18,716	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,017	4,936	16
Maintenance of Mains (651)	35,521	14,085	17
Maintenance of Services (652)	90,862	49,338	18
Maintenance of Meters (653)	34,995	29,136	19
Maintenance of Hydrants (654)	20,567	14,371	20
Maintenance of Other Plant (655)	0	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>202,276</b>	<b>130,582</b>	

**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>			
Meter Reading Labor (901)	7,498	7,087	<b>22</b>
Accounting and Collecting Labor (902)	29,640	27,133	<b>23</b>
Supplies and Expenses (903)	4,511	3,325	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>41,649</b>	<b>37,545</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	70,249	67,920	<b>27</b>
Office Supplies and Expenses (921)	26,612	25,008	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	18,466	14,536	<b>30</b>
Property Insurance (924)	6,756	7,346	<b>31</b>
Injuries and Damages (925)	1,199	0	<b>32</b>
Employee Pensions and Benefits (926)	112,707	141,523	<b>33</b>
Regulatory Commission Expenses (928)	7,298	0	<b>34</b>
Miscellaneous General Expenses (930)	16,639	13,687	<b>35</b>
Transportation Expenses (933)	11,253	10,772	<b>36</b>
Maintenance of General Plant (935)		0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>271,179</b>	<b>280,792</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>742,979</b>	<b>676,010</b>	

### 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		2,718	4,585	2
<b>Net property tax equivalent</b>		<b>158,221</b>	<b>156,354</b>	
Social Security		17,498	16,426	3
PSC Remainder Assessment		6,585	1,252	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>182,304</b>	<b>174,032</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		0.168660				3
County tax rate	mills		1.960240				4
Local tax rate	mills		8.125610				5
School tax rate	mills		8.264140				6
Voc. school tax rate	mills		1.050310				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>19.568960</b>				<b>10</b>
Less: state credit	mills		1.444720				11
<b>Net tax rate</b>	mills		<b>18.124240</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.125610</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.314450</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>17.440060</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.568960</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.891210</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.124240</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.152511</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>10,035,273</b>	10,035,273				22
Materials & Supplies	\$	<b>53,353</b>	53,353				23
<b>Subtotal</b>	\$	<b>10,088,626</b>	<b>10,088,626</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>660,648</b>	660,648				25
<b>Taxable Assets</b>	\$	<b>9,427,978</b>	<b>9,427,978</b>				<b>26</b>
Assessment Ratio	dec.		0.985659				27
<b>Assessed Value</b>	\$	<b>9,292,771</b>	<b>9,292,771</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.152511</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>150,102</b>	<b>150,102</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	160,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>160,939</b>					<b>34</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	854		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)	290,717		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	45,211	3,685	10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>336,782</b>	<b>3,685</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	107,768	6,167	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	133,616	8,791	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,381		20
<b>Total Pumping Plant</b>	<b>259,765</b>	<b>14,958</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	8,383		22
Water Treatment Equipment (332)	22,902		23
<b>Total Water Treatment Plant</b>	<b>31,285</b>	<b>0</b>	

**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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			854	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)			290,717	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			48,896	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>340,467</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	1,000		112,935	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	7,000		135,407	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			18,381	20
<b>Total Pumping Plant</b>	<b>8,000</b>	<b>0</b>	<b>266,723</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			8,383	22
Water Treatment Equipment (332)			22,902	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>31,285</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	3,677		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,480,474		26
Transmission and Distribution Mains (343)	3,230,952	218,608	27
Fire Mains (344)	0		28
Services (345)	486,432	66,942	29
Meters (346)	381,093	22,953	30
Hydrants (348)	328,238	22,148	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,910,866</b>	<b>330,651</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,747		33
Structures and Improvements (390)	36,342	201,559	34
Office Furniture and Equipment (391)	49,184		35
Computer Equipment (391.1)	37,018		36
Transportation Equipment (392)	81,352		37
Stores Equipment (393)	177		38
Tools, Shop and Garage Equipment (394)	10,379		39
Laboratory Equipment (395)	839		40
Power Operated Equipment (396)	59,871		41
Communication Equipment (397)	11,919	4,486	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	7,751		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>296,579</b>	<b>206,045</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,835,277</b>	<b>555,339</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,835,277</b>	<b>555,339</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			3,677 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,480,474 26
Transmission and Distribution Mains (343)	66,886		3,382,674 27
Fire Mains (344)			0 28
Services (345)	14,300		539,074 29
Meters (346)	8,800		395,246 30
Hydrants (348)	1,685		348,701 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>91,671</b>	<b>0</b>	<b>6,149,846</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,747 33
Structures and Improvements (390)			237,901 34
Office Furniture and Equipment (391)			49,184 35
Computer Equipment (391.1)			37,018 36
Transportation Equipment (392)			81,352 37
Stores Equipment (393)			177 38
Tools, Shop and Garage Equipment (394)			10,379 39
Laboratory Equipment (395)			839 40
Power Operated Equipment (396)			59,871 41
Communication Equipment (397)			16,405 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			7,751 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>502,624</b>
<b>Total utility plant in service directly assignable</b>	<b>99,671</b>	<b>0</b>	<b>7,290,945</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>99,671</b>	<b>0</b>	<b>7,290,945</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,515,601		27
Fire Mains (344)	0		28
Services (345)	359,751		29
Meters (346)	0		30
Hydrants (348)	249,747		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,125,099</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,125,099</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,125,099</b>	<b>0</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	50,974		2,464,627 27
Fire Mains (344)			0 28
Services (345)	10,900		348,851 29
Meters (346)			0 30
Hydrants (348)	1,284		248,463 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>63,158</b>	<b>0</b>	<b>3,061,941</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>63,158</b>	<b>0</b>	<b>3,061,941</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>63,158</b>	<b>0</b>	<b>3,061,941</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			38,989	<b>38,989</b>	1
February			41,164	<b>41,164</b>	2
March			46,088	<b>46,088</b>	3
April			43,281	<b>43,281</b>	4
May			51,571	<b>51,571</b>	5
June			56,869	<b>56,869</b>	6
July			61,363	<b>61,363</b>	7
August			65,425	<b>65,425</b>	8
September			49,356	<b>49,356</b>	9
October			44,916	<b>44,916</b>	10
November			39,981	<b>39,981</b>	11
December			41,450	<b>41,450</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>580,453</b>	<b>580,453</b>	
Less: Water sold				471,675	13
Volume pumped but not sold				<b>108,778</b>	14
Volume sold as a percent of volume pumped				<b>81%</b>	15
Volume used for water production, water quality and system maintenance				19,606	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>19,606</b>	19
Volume pumped but unaccounted for				<b>89,172</b>	20
Percent of water lost				<b>15%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, 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.)				2,622	24
Date of maximum: 8/14/2007					25
Cause of maximum:					26
SUMMER USEAGE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				891	27
Date of minimum: 1/28/2007					28
Total KWH used for pumping for the year				748,681	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1553 SOUTH ONEIDA AVE	4	80	26	2,448,000	Yes	<b>1</b>
1549 SOUTH ONEIDA AVE	5	68	24	2,448,000	Yes	<b>2</b>
1409 WEST PHILLIP ST.	6	91	18	1,440,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	4	5	6	1
Location	1500 BLCK S ONEIDA	1500 BLCK S ONEIDA	CORNER PHILLIP & LOIS	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	PEERLESS WAUKESHA	LANE BOWLER	AMERICAN	5
Year Installed	1970	1978	1988	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 10
Year Installed	2003	1990	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	60	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR PUMP 2	RESERVOIRS PUMP 1		14
Location	1551 S ONEIDA AVE.	1551 S ONEIDA AVE.		15
Purpose	B	B		16
Destination	D	D		17
Pump Manufacturer	SIMMONS	SIMMONS		18
Year Installed	1990	1990		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,800	1,800		21
Pump Motor or Standby Engine Mfr	GE	WESTINGHOUSE		22 23
Year Installed	1990	1990		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	150	150		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	2	3	4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	<b>3</b>
Year constructed	1979	1990	1992	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	132	0	120	<b>6</b>
Total capacity in gallons (actual)	500,000	1,250,000	400,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE		<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE		<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y		<b>13</b>
Is water fluoridated (yes, no)?	Y	Y		<b>14</b>

## 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	5		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	135		6
Total capacity in gallons (actual)	300,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

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	0	0	0	0	1
M	D	1.250	0	0	0	0	0	0	2
M	D	1.500	0	0	0	0	0	0	3
M	D	2.000	0	0	0	0	0	0	4
M	D	4.000	40,753	0	0	0	0	40,753	5
M	D	6.000	146,587	0	2,972	0	0	143,615	6
A	D	8.000	501	0	0	0	0	501	7
M	D	8.000	48,176	2,972	0	0	0	51,148	8
P	D	8.000	1,693	0	0	0	0	1,693	9
M	D	10.000	38,330	0	1,171	0	0	37,159	10
P	S	10.000	20	0	0	0	0	20	11
M	D	12.000	29,760	1,171	0	0	0	30,931	12
P	D	12.000	2,651	0	0	0	0	2,651	13
A	D	14.000	12,581	0	0	0	0	12,581	14
M	D	14.000	11,078	0	0	0	0	11,078	15
M	D	16.000	5,612	0	0	0	0	5,612	16
M	D	18.000	74	0	0	0	0	74	17
<b>Total Within Municipality</b>			<b>337,816</b>	<b>4,143</b>	<b>4,143</b>	<b>0</b>	<b>0</b>	<b>337,816</b>	
M	D	6.000	1,300	0	0	0	0	1,300	18
M	D	10.000	4,650	0	0	0	0	4,650	19
M	D	12.000	20,991	0	0	0	0	20,991	20
P	D	12.000	714	0	0	0	0	714	21
M	D	14.000	850	0	0	0	0	850	22
<b>Total Outside of Municipality</b>			<b>28,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,505</b>	
<b>Total Utility</b>			<b>366,321</b>	<b>4,143</b>	<b>4,143</b>	<b>0</b>	<b>0</b>	<b>366,321</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	1,920	0	63	0	1,857	0	1
M	1.000	1,203	69	0	0	1,272	0	2
M	1.500	24	0	0	0	24	0	3
M	2.000	76	4	0	0	80	0	4
M	3.000	1	0	0	0	1	0	5
M	4.000	62	0	0	0	62	0	6
M	6.000	13	0	0	0	13	0	7
M	8.000	1	3	0	0	4	0	8
<b>Total Utility</b>		<b>3,300</b>	<b>76</b>	<b>63</b>	<b>0</b>	<b>3,313</b>	<b>0</b>	

### 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	3,292	162	150	0	3,304	196	1
0.750	65	10	9	0	66	12	2
1.000	131	8	8	0	131	9	3
1.500	70	3	2	0	71	4	4
2.000	50	4	2	0	52	4	5
3.000	18	2	1	0	19	1	6
4.000	20	0	0	0	20	0	7
<b>Total:</b>	<b>3,646</b>	<b>189</b>	<b>172</b>	<b>0</b>	<b>3,663</b>	<b>226</b>	

#### 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	2,803	359	17	13	0	112	3,304	1
0.750	35	23	0	1	0	7	66	2
1.000	19	78	14	16	0	4	131	3
1.500	2	55	3	10	0	1	71	4
2.000	0	32	6	14	0	0	52	5
3.000	0	9	3	6	0	1	19	6
4.000	0	7	3	10	0	0	20	7
<b>Total:</b>	<b>2,859</b>	<b>563</b>	<b>46</b>	<b>70</b>	<b>0</b>	<b>125</b>	<b>3,663</b>	

### 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	51	4	0		55	1
Within Municipality	500	4	1		503	2
<b>Total Fire Hydrants</b>	<b>551</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>558</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:	558
Number of distribution system valves end of year:	640
Number of distribution valves operated during year:	340

### WATER OPERATING SECTION FOOTNOTES

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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.

474-RENTS FROM WATER PROPERTY-IN 2006 UTILITY BEGAN RENTING OUT TOWER SPACE FOR PRIVATE COMPANY REPEATERS. BY 2007, WE HAD INCREASED THE NUMBER OF COMPANIES WITH WHICH WE WERE DOING BUSINESS, THUS THE INCREASE IN 2007.

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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.

652-MAINTENANCE OF SERVICES. IN 2007 THERE WERE MANY WATER SERVICE FREEZE-UPS. UTILITY INSTALLED 76 NEW SERVICES IN 2007.  
928-REGULATORY COMMISSION EXPENSES. THE COST OF UTILITY RATE INCREASE.  
651-MAINTENANCE OF MAINS. IN 2007, UTILITY EXPERIENCED NUMEROUS WATER MAIN FREEZE-UPS.  
635-MAINTENANCE OF WATER TREATMENT-IN 2006, THERE WERE SOME ELECTRICAL PROBLEMS THAT WERE UNUSUAL.  
654-MAINTENANCE OF HYDRANTS-UTILITY PAINTED ALMOST EVERY HYDRANT IN TOWN IN 2007. ALSO THERE WERE A FEW HYDRANT/AUTO MISHAPS.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

390-ADDITION WAS \$201,559. THIS IS A STRUCTURE PURCHASED ON COON STREET TO BE USED AS A MAINTENANCE BUILDING FOR UTILITY. THE FUNDING CAME FROM BORROWING, THUS NEW LOAN FOR \$200,000.

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#### Water Mains (Page W-17)

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

UTILITY REPLACED MAIN ON PORTIONS OF PHILIP, RANDALL, CENTER, COURTNEY AND N. PELHAM STREETS. UTILITY PAID FOR THESE REPLACEMENTS OUT OF UTILITY FUNDS ON HAND.

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#### Water Services (Page W-18)

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

UTILITY PAID FOR REPLACEMENTS WITH ITS OWN CASH ON HAND.

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

WE DO NOT UNDERSTAND WHAT THIS QUESTION MEANS. ALL OUR SERVICES ARE IN USE AT YEAR-END.

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#### Meters (Page W-19)

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 METERS ARE TESTED FOR ACCURACY EVERY TWO YEARS.

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