



3013 (01-03-11)

ANNUAL REPORT

OF

Name: FOND DU LAC WATER UTILITY

Principal Office: 160 S MACY STREET
P.O. BOX 150
FOND DU LAC, WI 54936-0150

For the Year Ended: DECEMBER 31, 2010

**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.

SIGNATURE PAGE

I EILEEN M BAUS of
(Person responsible for accounts)
Fond du Lac Water Utility, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/28/2011
(Date)

SENIOR ACCOUNTANT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FOND DU LAC WATER UTILITY

Utility Address: 160 S MACY STREET
P.O. BOX 150
FOND DU LAC, WI 54936-0150

When was utility organized? 1/1/1885

Report any change in name:

Effective Date:

Utility Web Site: www.ci.fond-du-lac.wi.us

Utility employee in charge of correspondence concerning this report:

Name: MS EILEEN M BAUS

Title: SENIOR ACCOUNTANT

Office Address:

160 S MACY STREET
P.O. BOX 150
FOND DU LAC, WI 54936-0150

Telephone: (920) 322 - 3454

Fax Number: (920) 322 - 3402

Email Address: ebaus@ci.fond-du-lac.wi.us

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

Name: MR RICHARD D GUDEX

Title: CITY COUNCIL PRESIDENT

Office Address:

160 S MACY ST
P.O. BOX 150
FOND DU LAC, WI 54936-0150

Telephone: (920) 322 - 3407

Fax Number: (920) 322 - 3402

Email Address: rgudex@ci.fond-du-lac.wi.us

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

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

Name: MR TOM KARMAN

Title:

Office Address: SCHENCK BUSINESS SOLUTIONS
2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

Email Address: karmant@schencksolutions.com

Date of most recent audit report: 8/30/2010

Period covered by most recent audit: JANUARY 1, 2009-DECEMBER 31, 2009

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MS KATHRYN S SCHARF

Title: WATER OPERATIONS MANAGER

Office Address:

160 S MACY STREET

P.O. BOX 150

FOND DU LAC, WI 54936-0150

Telephone: (920) 322 - 3682

Fax Number: (920) 322 - 3681

Email Address: kscharf@ci.fond-du-lac.wi.us

Name of utility commission/committee: FOND DU LAC CITY COUNCIL

Names of members of utility commission/committee:

MR RICHARD D GUXEX, CITY COUNCIL PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	11,651,467	9,747,937	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,246,166	3,800,991	2
Depreciation Expense (403)	2,097,297	1,976,900	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,438,796	1,289,629	5
Total Operating Expenses	7,782,259	7,067,520	
Net Operating Income	3,869,208	2,680,417	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,869,208	2,680,417	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,269	20,835	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	94,164	225,990	10
Miscellaneous Nonoperating Income (421)	6,224	(7,980)	11
Total Other Income	106,657	238,845	
Total Income	3,975,865	2,919,262	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(39,766)	(39,766)	12
Other Income Deductions (426)	164,843	167,333	13
Total Miscellaneous Income Deductions	125,077	127,567	
Income Before Interest Charges	3,850,788	2,791,695	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,142,037	2,525,102	14
Amortization of Debt Discount and Expense (428)	61,630	57,172	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
Total Interest Charges	2,203,667	2,582,274	
Net Income	1,647,121	209,421	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	25,044,216	24,872,109	20
Balance Transferred from Income (433)	1,647,121	209,421	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	37,314	37,314	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	26,654,023	25,044,216	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	11,651,467	0	11,651,467	1
Total (Acct. 400):	11,651,467	0	11,651,467	
Operation and Maintenance Expense (401-402):				
Derived	4,246,166	0	4,246,166	2
Total (Acct. 401-402):	4,246,166	0	4,246,166	
Depreciation Expense (403):				
Derived	2,097,297	0	2,097,297	3
Total (Acct. 403):	2,097,297	0	2,097,297	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,438,796	0	1,438,796	5
Total (Acct. 408):	1,438,796	0	1,438,796	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	3,869,208	0	3,869,208	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	6,269	0	6,269	8
Total (Acct. 415-416):	6,269	0	6,269	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON WELL ESCROW ACCOUNTS	190	0	190	11
INTEREST ON SPECIAL ASSESSMENTS	6,279	0	6,279	12
INTEREST ON INVESTMENTS	87,695		87,695	13
Total (Acct. 419):	94,164	0	94,164	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		6,224	6,224	14

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	15
Total (Acct. 421):	0	6,224	6,224	
TOTAL OTHER INCOME:	100,433	6,224	106,657	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(39,766)	0	(39,766)	16
NONE			0	17
Total (Acct. 425):	(39,766)	0	(39,766)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	164,843	164,843	18
NONE			0	19
Total (Acct. 426):	0	164,843	164,843	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(39,766)	164,843	125,077	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	2,142,037	0	2,142,037	20
Total (Acct. 427):	2,142,037	0	2,142,037	
Amortization of Debt Discount and Expense (428):				
REVENUE BOND DISCOUNT AND ISSUE COSTS	61,630		61,630	21
Total (Acct. 428):	61,630	0	61,630	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	2,203,667	0	2,203,667	
NET INCOME:	1,805,740	(158,619)	1,647,121	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	16,648,995	8,395,221	25,044,216	26
Total (Acct. 216):	16,648,995	8,395,221	25,044,216	

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)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	1,805,740	(158,619)	1,647,121	27
Total (Acct. 433):	1,805,740	(158,619)	1,647,121	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
AMORTIZED LOSS ON ADVANCE REFUNDING	37,314		37,314	* 29
Total (Acct. 435)--Debit:	37,314	0	37,314	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	18,417,421	8,236,602	26,654,023	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

This is the annual amortization of the loss on an advance bond refunding done in 2001. The loss is amortized over the original bond period and will end in 2012.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,269				6,269	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	6,269	0	0	0	6,269	

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	11,651,467	0	0	0	11,651,467	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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	7,371				7,371	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	11,644,096	0	0	0	11,644,096	

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	732,834	28,816	761,650	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	130,449	0	130,449	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	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	28,816	(28,816)	0	18
All other accounts	0	0	0	19
Total Payroll	892,099	0	892,099	

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	17.7	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	90,053,497	87,356,816	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	17,006,396	14,662,901	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	73,047,101	72,693,915	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	76,138	76,138	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	76,138	76,138	
Investment in Municipality (123)	0	0	7
Other Investments (124)	132,717	193,800	8
Sinking Funds (125)	6,747,651	3,429,266	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	2,589,007	14,717,557	11
Total Other Property and Investments	9,545,513	18,416,761	
CURRENT AND ACCRUED ASSETS			
Cash (131)	4,922,003	4,989,106	12
Special Deposits (134)	82,076	81,886	13
Working Funds (135)	500	500	14
Temporary Cash Investments (136)	0	0	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,636,214	1,279,746	17
Other Accounts Receivable (143)	3,097	1,713	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	26,340	13,253	20
Plant Materials and Operating Supplies (154)	344,901	307,521	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	6,608	12,647	26
Accrued Utility Revenues (173)	1,797,904	1,419,645	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
Total Current and Accrued Assets	8,819,643	8,106,017	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	160,694	218,132	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	44,324	34
Total Deferred Debits	160,694	262,456	
Total Assets and Other Debits	91,572,951	99,479,149	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,524,253	3,518,073	35
Appropriated Earned Surplus (215)	0		36
Unappropriated Earned Surplus (216)	26,654,023	25,044,216	37
Total Proprietary Capital	30,178,276	28,562,289	
LONG-TERM DEBT			
Bonds (221)	27,165,000	45,385,000	38
Advances from Municipality (223)	937,500	1,437,500	39
Other Long-Term Debt (224)	29,701,777	20,588,327	40
Total Long-Term Debt	57,804,277	67,410,827	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	878,966	762,856	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	0	0	44
Taxes Accrued (236)	1,422,395	1,269,596	45
Interest Accrued (237)	528,406	702,037	46
Tax Collections Payable (241)	4	0	47
Miscellaneous Current and Accrued Liabilities (242)	176,108	143,648	48
Total Current and Accrued Liabilities	3,005,879	2,878,137	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	1,191	1,285	49
Customer Advances for Construction (252)	50,000	50,000	50
Other Deferred Credits (253)	533,328	576,611	51
Total Deferred Credits	584,519	627,896	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	52
Injuries and Damages Reserve (262)	0	0	53
Pensions and Benefits Reserve (263)	0	0	54
Miscellaneous Operating Reserves (265)	0	0	55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	91,572,951	99,479,149	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	87,356,816	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	79,933,045	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,120,452	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)					8
Total Utility Plant	90,053,497	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	15,180,494	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,825,902	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
Total Accumulated Provision	17,006,396	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	73,047,101	0	0	0	

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)	
Balance first of year (111.1)	12,965,507				12,965,507	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	2,097,297				2,097,297	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	113,179				113,179	6
Accruals charged other						7
accounts (specify):						8
Clearing Accts-feneral, Trans, Bckh	57,284				57,284	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	2,267,760	0	0	0	2,267,760	16
Debits during year						17
Book cost of plant retired	42,294				42,294	18
Cost of removal	10,479				10,479	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	52,773	0	0	0	52,773	25
Balance end of year (111.1)	15,180,494	0	0	0	15,180,494	26
Footnotes						27

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)	
Balance first of year (111.2)	1,697,394				1,697,394	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	164,843				164,843	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	164,843	0	0	0	164,843	16
Debits during year						17
Book cost of plant retired	27,429				27,429	18
Cost of removal	8,906				8,906	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	36,335	0	0	0	36,335	25
Balance end of year (111.2)	1,825,902	0	0	0	1,825,902	26
Footnotes						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	1
Cost of Test Wells	71,971			71,971	2
USGS Wells	4,167			4,167	3
Total Nonutility Property (121)	76,138	0	0	76,138	
Less accum. prov. depr. & amort. (122)	0			0	4
 Net Nonutility Property	 76,138	 0	 0	 76,138	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	344,901	307,521	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	344,901	307,521	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$1,685,000 BOND ANT NOTE	3,292	428	0	1
\$1,820,000 REVENUE BONDS	2,510	428	11,711	2
\$11,650,000 REVENUE BONDS	1,041	428	23,311	3
\$18,100,000 BOND ANT NOTE	2,863	428	0	4
\$2,230,000 REVENUE BONDS	17,542	428	0	5
\$2,290,000 REVENUE BONDS	208	428	0	6
\$2,400,000 REVENUE BONDS	3,008	428	23,058	7
\$2,475,000 REVENUE BONDS	3,031	428	23,234	8
\$3,620,000 REVENUE BONDS	667	428	0	9
\$6,330,000 REVENUE BONDS	10,314	428	17,189	10
\$8,425,000 REVENUE BONDS	37,314	428	62,191	11
Total			160,694	
Unamortized premium on debt (251)				
\$4,850,000 REVENUE BONDS	94	428	1,191	12
Total			1,191	

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	3,518,073	1
Changes during year (explain):		
TIF 10-FOX RIDGE DRIVE EXTENSION	6,180	2
Balance end of year	<u>3,524,253</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)	
\$2,230,000 Water Works System Revenue Bonds	03/01/1998	03/01/2018	4.25%	0	1
\$1,820,000 WATER WORKS SYSTEM REVENUE BONDS	05/01/2000	06/01/2015	5.35%	785,000	2
\$2,400,000 WATER WORKS SYSTEM REVENUE BONDS	01/01/2001	06/01/2018	5.20%	1,000,000	3
\$6,330,000 WATER WORKS SYSTEM REVENUE BONDS	09/01/2001	09/01/2012	4.49%	1,475,000	4
\$2,475,000 WATER WORKS SYSTEM REVENUE BONDS	05/01/2002	09/01/2018	4.83%	1,825,000	5
\$4,850,000 WATER WORKS SYSTEM REVENUE BOND	05/01/2003	09/01/2023	4.80%	4,000,000	6
\$6,950,000 WATER WORKS SYSTEM REVENUE BONDS	03/01/2004	09/01/2023	4.41%	6,400,000	7
\$3,620,000 WATER WORKS BOND ANTICIPATION NOTE	03/01/2005	09/01/2010	3.99%	0	8
\$1,030,000 WATER WORKS SYSTEM REVENUE BONDS	03/01/2005	09/01/2010	3.99%	330,000	9
\$2,290,000 WATERWORKS BOND ANTICIPATION NOTE	03/01/2006	03/01/2010	4.14%	0	10
\$18,100,000 WATERWORKS BOND ANTICIPATION NOTE	07/01/2007	04/01/2010	4.50%	0	11
\$1,685,000 WATERWORKS BOND ANT NOTE	03/01/2008	09/01/2010	3.29%	0	12
\$1,115,000 WATERWORKS BOND ANT NOTE	03/01/2009	09/01/2010	3.50%	0	13
\$11,650,000 WATERWPRLS SYSTEM REVENUE BONDS	03/01/2010	09/01/2029	2.74%	11,350,000	14
Total Bonds (Account 221):				27,165,000	

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)	
Advances from Municipality (223)					
ADVANCES FROM MUNICIPALITY	01/01/2003	07/01/2012	0.00%	937,500	1
Total for Account 223				937,500	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN	01/01/2008	05/01/2027	2.37%	29,701,777	2
Total for Account 224				29,701,777	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,269,596	1
Accruals:		
Charged water department expense	1,438,796	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
WCTS (Sewer) Reimbursement	55,539	5
Total Accruals and other credits	1,494,335	
Taxes paid during year:		
County, state and local taxes	1,269,596	6
Social Security taxes	61,957	7
PSC Remainder Assessment	9,983	8
Other (explain):		
NONE		9
Total payments and other debits	1,341,536	
Balance end of year	1,422,395	

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)	
Bonds (221)					
\$6,330,000 REVENUE BONDS	31,498	84,819	94,494	21,823	1
\$2,230,000 REVENUE BONDS	21,425	10,713	32,138	0	2
\$1,820,000 REVENUE BONDS	16,713	47,753	50,138	14,328	3
\$2,400,000 REVENUE BONDS	18,542	54,058	55,625	16,975	4
\$2,475,000 REVENUE BONDS	31,527	92,706	94,581	29,652	5
\$4,850,000 REVENUE BONDS	67,398	200,006	202,194	65,210	6
\$6,950,000 REVENUE BONDS	94,084	281,052	282,250	92,886	7
\$3,620,000 REVENUE BONDS	48,267	24,133	72,400	0	8
\$1,030,000 REVENUE BONDS	6,337	17,075	19,012	4,400	9
\$2,290,000 REVENUE BOND ANTICIPATION NOTE	31,678	15,839	47,517	0	10
\$18,100,000 REVENUE BOND ANTICIPATION NOTE	203,625	203,625	407,250	0	11
\$1,685,000 REVENUE BOND ANTICIPATION NOTE	18,535	9,268	27,803	0	12
\$1,115,000 REVENUE BOND ANTICIPATION NOTE	31,256	6,251	37,507	0	13
\$11,650,000 REVENUE BONDS		450,500	283,654	166,846	14
Subtotal	620,885	1,497,798	1,706,563	412,120	
Advances from Municipality (223)					
NONE	0			0	15
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2008 SAFE DRINKING WATER LOAN PROGRAM	81,152	472,909	475,907	78,154	16
2010 SAFE DRINKING WATER LOAN PROGRAM		171,330	133,198	38,132	17
Subtotal	81,152	644,239	609,105	116,286	
Notes Payable (231)					
NONE	0			0	18
Subtotal	0	0	0	0	
Total	702,037	2,142,037	2,315,668	528,406	

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	132,717	2
Total (Acct. 124):	132,717	
Sinking Funds (125):		
\$1,820,000 REVENUE BONDS	241,362	3
\$2,400,000 REVENUE BONDS	270,436	4
\$6,330,000 REVENUE BONDS	928,490	5
\$2,475,000 REVENUE BONDS	318,819	6
\$4,850,000 REVENUE BONDS	214,877	7
\$6,950,000 REVENUE BONDS	829,552	8
\$1,030,000 REVENUE BONDS	159,066	9
\$11,650,000 REVENUE BONDS	646,880	10
2008 SAFE DRINKING WATER LOAN	2,104,394	11
2010 SAFE DRINKING WATER LOAN	1,033,775	12
Total (Acct. 125):	6,747,651	
Depreciation Fund (126):		
NONE		13
Total (Acct. 126):	0	
Other Special Funds (128):		
INVESTMENT CONSTRUCTION FUND	470,642	14
INVESTMENT RADIUM REMOVAL RESERVE FUND	2,118,365	15
Total (Acct. 128):	2,589,007	
Special Deposits (134):		
WELL ESCROW ACCOUNTS	82,076	16
Total (Acct. 134):	82,076	
Notes Receivable (141):		
NONE		17
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,636,214	18
Electric		19
Sewer (Regulated)		20
Other (specify):		
NONE		21
Total (Acct. 142):	1,636,214	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		22

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)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		23
Other (specify):		
SALE OF MATERIALS OTHER THAN CUSTOMERS	3,097	24
Total (Acct. 143):	3,097	
Receivables from Municipality (145):		
CUSTOMER ACCOUNTS RECEIVABLE-DELINQUENT TAX ROLL	26,340	* 25
Total (Acct. 145):	26,340	
Prepayments (165):		
NONE		26
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		27
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		28
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		29
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		30
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		31
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		32
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	516,964	33
SPECIAL ASSESSMENT LEVY	16,364	34
Total (Acct. 253):	533,328	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145 - This is a receivable for accounts owed to the Utility but were transferred to the tax roll for collection.

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	78,570,990	0	0	0	78,570,990	1
Materials and Supplies	326,211	0	0	0	326,211	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	14,073,000	0	0	0	14,073,000	4
Customer Advances for Construction					0	5
Regulatory Liability	536,847	0	0	0	536,847	6
NONE					0	7
Average Net Rate Base	64,287,354	0	0	0	64,287,354	
Net Operating Income	3,869,208	0	0	0	3,869,208	8
Net Operating Income as a percent of						
Average Net Rate Base	6.02%	N/A	N/A	N/A	6.02%	

**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	556,730	0	0	0	556,730	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	39,766	0	0	0	39,766	3
Other (specify):						
NONE					0	4
Balance End of Year	516,964	0	0	0	516,964	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	11,307,108	9,444,863	1
Total Sales of Water	11,307,108	9,444,863	
Other Operating Revenues			
Forfeited Discounts (470)	38,011	29,973	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	306,348	273,101	5
Total Other Operating Revenues	344,359	303,074	
Total Operating Revenues	11,651,467	9,747,937	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	123,748	80,741	6
Pumping Expenses (620-633)	734,292	707,357	7
Water Treatment Expenses (640-652)	1,256,144	979,812	8
Transmission and Distribution Expenses (660-678)	1,008,225	1,038,935	9
Customer Accounts Expenses (901-906)	209,503	209,685	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	914,254	784,461	12
Total Operation and Maintenance Expenses	4,246,166	3,800,991	
Other Operating Expenses			
Depreciation Expense (403)	2,097,297	1,976,900	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	1,438,796	1,289,629	15
Total Other Operating Expenses	3,536,093	3,266,529	
Total Operating Expenses	7,782,259	7,067,520	
NET OPERATING INCOME	3,869,208	2,680,417	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	14,239	590,568	5,503,721	5
Commercial (461.2)	1,384	356,280	2,513,974	6
Industrial (461.3)	55	189,315	1,152,829	7
Public Authority (461.4)	70	65,842	420,763	8
Total Metered Sales to General Customers (461)	15,748	1,202,005	9,591,287	
Private Fire Protection Service (462)	268		186,741	9
Public Fire Protection Service (463)	15,748		1,529,080	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	31,764	1,202,005	11,307,108	

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				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	1,529,080	3
NONE		4
Total Public Fire Protection Service (463)	1,529,080	
Forfeited Discounts (470):		
INTEREST ON DELINQUENT TAX ROLL	5,572	5
Customer late payment charges	32,439	6
Other (specify):		
Total Forfeited Discounts (470)	38,011	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECTION CHARGES	3,960	9
WATER PERMITS	5,007	10
EXEMPTION & PRIVATE METER RENTALS	226,200	11
Return on net investment in meters charged to sewer department	71,181	12
Other (specify):		
Total Other Water Revenues (474)	306,348	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The \$71,181 is the return on net investment in meters charged to the sewer department.

The \$226,200 is the meter rental for exempt & private meters.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	35,681	47,859	* 1
Operation Labor and Expenses (601)	33,018	4,269	* 2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	1,717	1,624	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	1,617	579	7
Maintenance of Collecting and Impounding Reservoirs (612)	14,573	7,015	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	37,114	19,395	* 10
Maintenance of Supply Mains (616)	28	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	123,748	80,741	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	548	46,548	* 13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	588,096	534,355	16
Pumping Labor and Expenses (624)	29,543	29,948	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	19,319	30,957	* 19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	861	21
Maintenance of Structures and Improvements (631)	31,350	10,990	* 22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	65,436	53,698	* 24
Total Pumping Expenses	734,292	707,357	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	25
Chemicals (641)	91,225	80,638	26
Operation Labor and Expenses (642)	61,450	51,213	* 27
Miscellaneous Expenses (643)	1,092,921	833,823	* 28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	463	30
Maintenance of Structures and Improvements (651)	7,901	3,631	31
Maintenance of Water Treatment Equipment (652)	2,647	10,044	32
Total Water Treatment Expenses	1,256,144	979,812	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	69,859	73,504	33
Storage Facilities Expenses (661)	9,324	11,740	34
Transmission and Distribution Lines Expenses (662)	0	0	35
Meter Expenses (663)	8,131	12,173	36
Customer Installations Expenses (664)	63	582	37
Miscellaneous Expenses (665)	54,999	65,187	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	0	0	42
Maintenance of Transmission and Distribution Mains (673)	400,106	441,191	43
Maintenance of Services (675)	239,149	212,808	44
Maintenance of Meters (676)	88,860	97,367	45
Maintenance of Hydrants (677)	137,734	124,383	46
Maintenance of Miscellaneous Plant (678)	0	0	47
Total Transmission and Distribution Expenses	1,008,225	1,038,935	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	15,648	15,941	49
Customer Records and Collection Expenses (903)	186,484	176,710	50
Uncollectible Accounts (904)	7,371	17,034	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	209,503	209,685	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	207,248	200,923	55
Office Supplies and Expenses (921)	12,454	8,895	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	119,723	66,161	* 58
Property Insurance (924)	5,494	10,508	59
Injuries and Damages (925)	66,329	51,985	* 60
Employee Pensions and Benefits (926)	383,316	306,030	* 61
Regulatory Commission Expenses (928)	0	15,529	* 62
Duplicate Charges--Credit (929)	0	0	63

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	96,203	94,877	64
Rents (931)	9,484	9,875	65
Maintenance of General Plant (932)	14,003	19,678	66
Total Administrative and General Expenses	914,254	784,461	
Total Operation and Maintenance Expenses	4,246,166	3,800,991	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Operation Labor and Expenses (601) - 2009 maintenance was lower during the construction of the radium removal project. The increase in 2010 was due to going back to normal maintenance levels.

Maintenance of Pumping Equipment (633) - 2009 maintenance was lower because new pumps were installed during the radium removal project. The increase in 2010 was due to going back to normal maintenance levels.

Operation Supervision and Engineering (620) - The decrease was due to less supervision needed after the installation of new pumping equipment during the radium removal project. The new equipment was monitored more often after the installation to make sure it was all working properly.

Miscellaneous Expenses (626) - The decrease is due to lower fuel costs. The rebuilding of the pumps in 2008 and 2009 produced more energy efficient equipment.

Maintenance of Structures and Improvements (631) - The increase was due to roof repairs and the rebuilding of 2 booster pumps.

Maintenance of Wells and Springs (614) - The increase is due to well disinfection at Well 15.

Operation Labor and Expenses (642) - The increase is due to the increase of changing filters installed during the radium removal project.

Miscellaneous Expenses (643) - The increase is due to increased maintenance contract costs at four locations for radionuclide removal due to the radium removal project.

Outside Services Employed (923) - The increase is due to consultant costs for a contaminated soil investigation. There were also consultant costs for a study to convert to an HMO water treatment.

Injuries and Damages (925) - The increase was due to the increase in general liability premiums and public official insurance premiums.

Employee Pensions and Benefits (926) - The increase was due to an increase in health insurance premium costs.

Regulatory Commission Expenses (928) - The decrease was due 2009 expenses for a water rate case that resulted in a rate increase effective 1/1/10. No rate case was done in 2010.

Operation Supervision and Engineering (600) - The decrease was due to less supervision of processes after the radium removal project. The processes and equipment were monitored more often after the installation to make sure it was working properly.

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		1,422,395	1,269,596	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		45,560	43,060	2
Net property tax equivalent		1,376,835	1,226,536	
Social Security		61,958	62,197	3
PSC Remainder Assessment		9,983	11,148	4
Other (specify): WCTS REIMBURSEMENT SOC SEC		(9,980)	(10,252)	5
Total tax expense		1,438,796	1,289,629	

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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175673				3
County tax rate	mills		5.558011				4
Local tax rate	mills		7.857975				5
School tax rate	mills		9.509898				6
Voc. school tax rate	mills		1.507079				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.608636				10
Less: state credit	mills		1.443836				11
Net tax rate	mills		23.164800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.857975				14
Combined School Tax Rate	mills		11.016977				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.874952				17
Total Tax Rate	mills		24.608636				18
Ratio of Local and School Tax to Total	dec.		0.767005				19
Total tax net of state credit	mills		23.164800				20
Net Local and School Tax Rate	mills		17.767522				21
Utility Plant, Jan. 1	\$	87,356,816	87,356,816				22
Materials & Supplies	\$	307,521	307,521				23
Subtotal	\$	87,664,337	87,664,337				24
Less: Plant Outside Limits	\$	4,793,720	4,793,720				25
Taxable Assets	\$	82,870,617	82,870,617				26
Assessment Ratio	dec.		0.966035				27
Assessed Value	\$	80,055,916	80,055,916				28
Net Local & School Rate	mills		17.767522				29
Tax Equiv. Computed for Current Year	\$	1,422,395	1,422,395				30
Tax Equivalent per 1994 PSC Report	\$	424,278					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	1,422,395					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	686				686	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	686	0	0	0	686	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	225,594				225,594	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)	1,094,154				1,094,154	8
Supply Mains (316)	1,062,893				1,062,893	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	2,382,641	0	0	0	2,382,641	
PUMPING PLANT						
Land and Land Rights (320)	8,082				8,082	11
Structures and Improvements (321)	11,268,685				11,268,685	12
Other Power Production Equipment (323)	403,892				403,892	13
Electric Pumping Equipment (325)	5,941,820				5,941,820	14
Diesel Pumping Equipment (326)	28,252				28,252	15
Other Pumping Equipment (328)	28,964				28,964	16
Total Pumping Plant	17,679,695	0	0	0	17,679,695	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	3,715,100	37,661			3,752,761	18
Sand or Other Media Filtration Equipment (332)	5,509,475				5,509,475	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	9,224,575	37,661	0	0	9,262,236	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	69,856				69,856	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	10,507,628				10,507,628	24
Transmission and Distribution Mains (343)	24,889,007	2,141,878	17,243		27,013,642	25
Services (345)	4,061,942	331,691	4,667		4,388,966	26
Meters (346)	4,071,845	88,214	720		4,159,339	27
Hydrants (348)	1,542,463	105,366	10,364		1,637,465	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	1,311				1,311	29
Total Transmission and Distribution Plant	45,144,052	2,667,149	32,994	0	47,778,207	
GENERAL PLANT						
Land and Land Rights (389)	1,599				1,599	30
Structures and Improvements (390)	116,050				116,050	31
Office Furniture and Equipment (391)	29,286				29,286	32
Computer Equipment (391.1)	98,069	36,275			134,344	33
Transportation Equipment (392)	566,580				566,580	34
Stores Equipment (393)	3,192				3,192	35
Tools, Shop and Garage Equipment (394)	183,408	10,670	9,300		184,778	36
Laboratory Equipment (395)	122				122	37
Power Operated Equipment (396)	255,784				255,784	38
Communication Equipment (397)	309,313				309,313	39
SCADA Equipment (397.1)	1,118,990	14,649			1,133,639	40
Miscellaneous Equipment (398)	94,893				94,893	41
Total General Plant	2,777,286	61,594	9,300	0	2,829,580	
Total utility plant in service directly assignable	77,208,935	2,766,404	42,294	0	79,933,045	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	77,208,935	2,766,404	42,294	0	79,933,045	

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
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
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
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
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
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
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
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)	7,799,608		14,655		7,784,953	25
Services (345)	1,721,899		3,966		1,717,933	26
Meters (346)	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	626,374		8,808		617,566	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	10,147,881	0	27,429	0	10,120,452	
GENERAL PLANT						
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
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	10,147,881	0	27,429	0	10,120,452	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	10,147,881	0	27,429	0	10,120,452	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	724,769	2.90%	31,731	4
Supply Mains (316)	367,420	1.80%	19,132	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	1,092,189		50,863	
PUMPING PLANT				
Structures and Improvements (321)	977,338	3.20%	360,598	7
Other Power Production Equipment (323)	170,753	4.40%	17,771	8
Electric Pumping Equipment (325)	1,197,992	4.40%	261,440	9
Diesel Pumping Equipment (326)	28,251	4.40%		10
Other Pumping Equipment (328)	28,964	4.40%		11
Total Pumping Plant	2,403,298		639,809	
WATER TREATMENT PLANT				
Structures and Improvements (331)	158,316	3.20%	118,984	12
Sand or Other Media Filtration Equipment (332)	388,021	3.30%	330,568	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	546,337		449,552	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	1,567,320	2.50%	219,645	17
Transmission and Distribution Mains (343)	2,676,620	1.30%	325,743	18
Services (345)	1,037,084	2.90%	118,543	19
Meters (346)	1,744,058	5.50%	224,334	20
Hydrants (348)	287,400	2.20%	34,003	21
Other Transmission and Distribution Plant (349)	1,311	5.00%		22
Total Transmission and Distribution Plant	7,313,793		922,268	
GENERAL PLANT				
Structures and Improvements (390)	52,920	2.90%	3,365	23
Office Furniture and Equipment (391)	29,286	5.80%		24
Computer Equipment (391.1)	98,068	26.70%	35,870	25
Transportation Equipment (392)	320,741	13.30%	44,556	26
Stores Equipment (393)	1,954	5.80%	185	27
Tools, Shop and Garage Equipment (394)	183,407	5.80%	7,145	28
Laboratory Equipment (395)	122	5.80%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					756,500	4
316					386,552	5
317					0	6
	0	0	0	0	1,143,052	
321					1,337,936	7
323					188,524	8
325					1,459,432	9
326					28,251	10
328					28,964	11
	0	0	0	0	3,043,107	
331					277,300	12
332					718,589	13
333					0	14
334					0	15
	0	0	0	0	995,889	
341					0	16
342					1,786,965	17
343	17,243	2,575			2,982,545	18
345	4,667	4,294			1,146,666	19
346	720				1,967,672	20
348	10,364	3,610			307,429	21
349					1,311	22
	32,994	10,479	0	0	8,192,588	
390					56,285	23
391					29,286	24
391.1					133,938	25
392					365,297	26
393					2,139	27
394	9,300				181,252	28
395					122	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	197,624	7.50%	5,583	30
Communication Equipment (397)	309,313	15.00%		31
SCADA Equipment (397.1)	375,517	9.20%	103,059	32
Miscellaneous Equipment (398)	40,938	5.80%	5,504	33
Total General Plant	1,609,890		205,267	
Total accum. prov. directly assignable	12,965,507		2,267,759	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 12,965,507		 2,267,759	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					203,207	30
397					309,313	31
397.1					478,576	32
398					46,442	33
	9,300	0	0	0	1,805,857	
	42,294	10,479	0	0	15,180,493	
					0	34
	42,294	10,479	0	0	15,180,493	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	1,110,737	1.30%	101,281	18
Services (345)	469,150	2.90%	49,888	19
Meters (346)	0	0.00%		20
Hydrants (348)	117,507	2.20%	13,674	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,697,394		164,843	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	14,655	2,188			1,195,175	18
345	3,966	3,650			511,422	19
346					0	20
348	8,808	3,068			119,305	21
349					0	22
	27,429	8,906	0	0	1,825,902	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	1,697,394		164,843	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	1,697,394		164,843	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	27,429	8,906	0	0	1,825,902	
					0	34
	27,429	8,906	0	0	1,825,902	

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			131,703	131,703	1
February			121,192	121,192	2
March			134,659	134,659	3
April			129,725	129,725	4
May			138,575	138,575	5
June			136,975	136,975	6
July			146,122	146,122	7
August			143,609	143,609	8
September			127,825	127,825	9
October			129,274	129,274	10
November			119,788	119,788	11
December			127,735	127,735	12
Total annual pumpage	0	0	1,587,182	1,587,182	

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.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	1,587,182	2
Less: Gallons (000's) used in the treatment process:	10,410	3
Subtotal: Gallons (000's) entering distribution system:	1,576,772	4
Less: Gallons (000's) sold (Revenue Water):	1,202,005	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	374,767	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	5,226	8
Gallons (000's) used for fire protection:	40,000	9
Gallons (000's) used to prevent freezing of distribution system:	2,053	10
Gallons (000's) used for other system uses:	95,350	11
Subtotal Authorized System Uses:	142,629	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	65,000	14
Gallons (000's) lost due to service leaks or breaks:	48,000	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	100	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	100	17
Gallons (000's) unknown/not accounted for:	118,938	18
Subtotal Water Losses:	232,138	19
Percentage of water entering distribution system sold:	76%	20
Percentage of Real and Apparent Losses:	15%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	5,664	29
Date of maximum: 09/01/2010		30
Cause of maximum: Annual unidirectional hydrant flushing		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,094	33
Date of minimum: 12/09/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	6,005,235	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	42	40
Number of service breaks repaired this year:	19	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	43,600	43
Outside municipality?		44

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)	
101 N MACY STREET	12	745	15	721,000	Yes	1
1445 S HICKORY STREET	18	989	19	155,300	Yes	2
169 BISCHOFF STREET	10	855	20	427,300	Yes	3
1822 MORRIS STREET	16	958	19	84,700	Yes	4
285 N SEYMOUR STREET	22	655	15	344,800	No	5
285 W ARNDT STREET	11	750	15	407,700	Yes	6
464 E JOHNSON STREET	14	835	12	460,300	Yes	7
53 W BANK STREET	15	825	15	334,600	Yes	8
610 N ROLLING MEADOWS DRIVE	21	784	17	197,400	Yes	9
648 N MAIN STREET	13	790	19	407,800	Yes	10
N4391 RIVER ROAD	25	1,140	15	478,200	Yes	11
N4784 RIVER ROAD	24	1,055	15	413,000	Yes	12
N5089 HICKORY ROAD	17	1,025	14	318,600	Yes	13
N5146 RIVER ROAD	23	965	15	428,600	Yes	14
N5386 RIVER ROAD	20	911	19	369,200	Yes	15
N5701 CTY HIGHWAY D	19	870	19	80,900	Yes	16

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	WELL 10	WELL 11	WELL 12	1
Location	169 BISCHOFF STREET	285 W ARNDT STREET	101 N MACY STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	2008	2009	2008	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	775	800	1,100	8
Pump Motor or Standby Engine Mfr	HITACHI	US	HITACHI	9
Year Installed	2008	2009	2008	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	125	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 13	WELL 14	WELL 15	15
Location	648 N MAIN STREET	464 E JOHNSON STREET	53 W BANK STREET	16
Purpose	P	P	P	17
Destination	R	R	R	18
Pump Manufacturer	GOULDS	FAIRBANKS MORSE	GOULDS	19
Year Installed	2009	2008	2009	20
Type	SUBMERSIBLE	VERTICAL TURBINE	SUBMERSIBLE	21
Actual Capacity (gpm)	800	400	700	22
Pump Motor or Standby Engine Mfr	US	GE	US	23
Year Installed	2009	2008	2009	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	75	100	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 16	WELL 17	WELL 18	1
Location	1822 MORRIS STREET	N5089 HICKORY ROAD	1445 S HICKORY STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	2009	2008	2008	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	500	500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1986	2008	2008	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	125	125	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 19	WELL 20	WELL 21	15
Location	N5701 HIGHWAY 151	N5386 RIVER ROAD 610 N ROLLING MEADOWS DRIVE		16
Purpose	P	P	B	17
Destination	R	R	D	18
Pump Manufacturer	GOULDS	FAIRBANKS MORSE	GOULDS	19
Year Installed	2005	2008	2008	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	21
Actual Capacity (gpm)	450	500	350	22
Pump Motor or Standby Engine Mfr	US	US	HITACHI	23
Year Installed	1998	1991	2008	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	125	75	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 22	WELL 23	WELL 24	1
Location	285 N SEYMOUR STREET	N5146 RIVER ROAD	N4784 RIVER ROAD	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FAIRBANKS	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1997	2004	2009	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	490	800	500	8
Pump Motor or Standby Engine Mfr	US	GENERAL ELECTRIC	US	9 10
Year Installed	1991	2008	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	200	150	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 25			15
Location	N4391 RIVER ROAD			16
Purpose	P			17
Destination	R			18
Pump Manufacturer	FAIRBANKS MORSE			19
Year Installed	2004			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	700			22
Pump Motor or Standby Engine Mfr	US			23 24
Year Installed	1993			25
Type	ELECTRIC			26
Horsepower	150			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	MARTIN	MCDERMOTT	MERRILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3 4
Year constructed	1993	1952	2008	5 6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	100	15	35	9 10
Total capacity in gallons (actual)	500,000	1,000,000	2,000,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	CENTRAL FACILITIES	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
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	21 22 23
Is a corrosion control chemical used (yes, no)?	N	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 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	MORRIS-A	NE-B	NORTHEAST-A	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1967	1964	1995	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	15	100	24	6
Total capacity in gallons (actual)	1,500,000	75,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	OTHER	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.2500	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	N	N	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	NORTHWEST	TROWBRIDGE	WHISPERING SPRINGS	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3 4
Year constructed	2006	1988	2002	5 6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	129	54	110	9 10
Total capacity in gallons (actual)	1,000,000	3,000,000	250,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	16 17 18
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.5000	0.2500	21 22 23
Is a corrosion control chemical used (yes, no)?	N	Y	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
L	D	1.000	666				666	1
M	D	2.000	60				60	2
M	D	4.000	32,219	4	4,009		28,214	3
P	D	4.000	229	102	34		297	4
M	D	6.000	256,926		3,585		253,341	5
P	D	6.000	20,580	2,260	28		22,812	6
M	D	8.000	268,110		4,935		263,175	7
M	S	8.000	934				934	8
P	D	8.000	105,712	8,203			113,915	9
P	S	8.000	4,079				4,079	10
M	D	10.000	61,114		111		61,003	11
M	S	10.000	3,054				3,054	12
P	D	10.000	10,616	1,952			12,568	13
P	S	10.000	2,491				2,491	14
A	D	12.000	4,148				4,148	15
M	D	12.000	204,541				204,541	16
M	S	12.000	12,434				12,434	17
P	D	12.000	55,093	98	6		55,185	18
P	S	12.000	2,357				2,357	19
M	D	14.000	9,350				9,350	20
M	S	14.000	73				73	21
M	D	16.000	36,989				36,989	22
M	S	16.000	5,923				5,923	23
P	D	16.000	13,968				13,968	24
M	D	18.000	3,051				3,051	25
M	S	18.000	15,627				15,627	26
M	D	20.000	19,528				19,528	27
M	S	20.000	2,408				2,408	28
P	D	20.000	300				300	29
M	D	24.000	6,332				6,332	30
M	S	24.000	0				0	31
M	D	30.000	4,997				4,997	32
M	S	30.000	0				0	33
Total Within Municipality			1,163,909	12,619	12,708	0	1,163,820	
Total Utility			1,163,909	12,619	12,708	0	1,163,820	

WATER MAINS

Water Mains (Page W-21)

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

The additions were for property in new development and for reconstruction of existing mains. The new development additions are assessed to property owners when developed based upon the 2010 assessment ratio. The reconstruction was financed by revenue bonds.

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)	
P	0.750	7				7		1
M	0.750	4,792		52		4,740		2
L	0.750	3,589		137		3,452		3
L	1.000	20				20		4
M	1.000	2,589		12		2,577		5
P	1.000	1,289	163			1,452		6
P	1.250	542	43			585		7
M	1.250	2				2		8
M	1.500	113		3		110		9
P	1.500	28	8			36		10
L	1.500	15		5		10		11
M	2.000	251		1		250		12
L	2.000	6		1		5		13
P	2.000	117	4			121		14
M	3.000	3				3		15
M	4.000	46		1		45		16
P	4.000	11				11		17
M	6.000	22				22		18
P	6.000	4				4		19
M	8.000	4				4		20
P	8.000	1	1			2		21
Total Utility		13,451	219	212	0	13,458	0	

WATER SERVICES

Water Services (Page W-22)

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

The additions of services were for property in new development and for the reconstruction of existing services. The new development additions are assessed to property owners when developed based upon the 2010 assessment ratio. The reconstruction of existing services was financed by revenue bonds.

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

The City of Fond du Lac does not have any Utility owned services that were not in use in 2010.

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)	
0.625	10,839	300	53	12	11098	144	1
0.750	4,774	300	11	1	5064	29	2
1.000	1,014		1	10	1023	20	3
1.500	313	13	1		325	18	4
2.000	410	14		4	428	64	5
3.000	72	10	1	1	82	29	6
4.000	22		1	3	24	15	7
6.000	16	2	3	5	20	14	8
Total:	17,460	639	71	36	18064	333	

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	9,401	326	3	5	0	1,363	11098	1
0.750	4,025	354	8	5	0	672	5064	2
1.000	542	244	8	17	0	212	1023	3
1.500	28	215	11	11	0	60	325	4
2.000	9	270	26	44	0	79	428	5
3.000	0	30	2	6	0	44	82	6
4.000	0	5	3	4	0	12	24	7
6.000	0	0	8	0	0	12	20	8
Total:	14,005	1,444	69	92	0	2,454	18064	

METERS

Meters (Page W-23)

Explain all reported adjustments.

The adjustments in 2010 were corrections from 2009. The 2009 ending amounts were incorrectly reported.

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

The City of Fond du Lac replaced all existing meters with new radio read meters. Because these are new meters, they are being tested over a ten year cycle period.

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

We have 2" meters in place in residential settings providing water for sprinkler systems. These are in large house, large lot situations per specs by builders.

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.

No. Due to major upgrades and renovations done in 2008 for the radio removal project most of the meters were newly installed. The remaining meters were overlooked. We will test the meters every two years going forward.

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)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,755	16	3	0	1,768	2
Total Fire Hydrants	1,755	16	3	0	1,768	
Flushing Hydrants						
	62	0	4	0	58	3
Total Flushing Hydrants	62	0	4	0	58	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	1,768
Number of distribution system valves end of year:	2,981
Number of distribution valves operated during year:	2,235

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	<= 4-inch	WELL 21 TRAIN FLOW METER	Magnetic	12/1/2008	1
Station Meter	<= 4-inch	MERRILL TRAIN FLOW METER	Magnetic	12/1/2008	2
Station Meter	6	MERRILL TRAIN 2 FLOW METER	Magnetic	12/1/2008	3
Station Meter	6	TROWBRIDGE TRAIN 1 FLOW ME1	Magnetic	12/1/2008	4
Station Meter	6	MERRILL TRAIN 3 FLOW METER	Magnetic	12/1/2008	5
Station Meter	6	MERRILL DISCHARGE WATER FLC	Magnetic	12/1/2008	6
Station Meter	6	TROWBRIDGE TRAIN 4 FLOW ME1	Magnetic	12/1/2008	7
Station Meter	6	MERRILL TRAIN 4 FLOW METER	Magnetic	12/1/2008	8
Station Meter	6	TROWBRIDGE TRAIN 2 FLOW ME1	Magnetic	12/1/2008	9
Station Meter	6	TROWBRIDGE TRAIN 3 FLOW ME1	Magnetic	12/1/2008	10
Station Meter	6	MERRILL TRAIN 1 FLOW METER	Magnetic	12/1/2008	11
Station Meter	6	WELL 21 PLAN DISCHARGE FLOW	Magnetic	12/1/2008	12
Station Meter	6	WELL 22	Other	1/15/2007	* 13
Station Meter	8	PIONEER BOOSTER STATION	Magnetic	12/1/2010	14
Station Meter	8	MORRIS ST RESERVOIR	Magnetic	12/1/2008	15
Station Meter	8	WELL 17	Other	1/15/2007	* 16
Station Meter	8	WELL 16	Magnetic	12/1/2008	17
Station Meter	8	WELL 11	Magnetic	12/1/2008	18
Station Meter	8	WELL 15	Magnetic	12/1/2008	19
Station Meter	8	WELL 13	Magnetic	12/1/2008	20
Station Meter	8	WELL 10	Magnetic	12/1/2008	21
Station Meter	8	WELL 25	Magnetic	12/1/2008	22
Station Meter	8	TROWBRIDGE BOOSTER STATION	Magnetic	12/1/2008	23
Station Meter	8	WELL 23	Magnetic	12/1/2008	24
Station Meter	10	WELL 12	Magnetic	12/1/2008	25
Station Meter	10	WELL 20	Other	1/15/2007	* 26
Station Meter	10	WELL 19	Other	1/15/2007	* 27
Station Meter	10	WELL 18	Other	1/15/2007	* 28
Station Meter	10	NORTHEAST BOOSTER STATION	Magnetic	1/1/2000	29
Station Meter	10	NORTHEAST BOOSTER STATION	Magnetic	1/1/2000	30
Station Meter	12	MCDERMOTT BOOSTGER STATIOI	Magnetic	12/1/2008	31
Station Meter	12	MORRIS ST BOOSTER STATION	Magnetic	12/1/2008	32
Station Meter	12	TROWBRIDGE SITE	Magnetic	12/1/2008	33
Station Meter	16	MERRILL BOOSTER STATION	Magnetic	12/1/2008	34
Station Meter	16	MERRILL WATER TREAT PLANT	Magnetic	12/1/2008	35
Station Meter	16	TROWBRIDGE WATER TREAT PLA	Magnetic	12/1/2008	36

LIST OF ALL STATION AND WHOLESALE METERS

List of All Station and Wholesale Meters (Page W-26)

If Meter Type is "other," please explain.

The meters labeled other are propeller type meters.

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.

Location (a)	Customers End of Year (b)
Fond du Lac County	
Cities	
FOND DU LAC	15,747
Total Cities:	15,747
Total Fond du Lac County:	15,747
Total Company:	15,747