



3014 (01-03-11)

ANNUAL REPORT

OF

Name: NORTH FOND DU LAC WATER UTILITY

Principal Office: 16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937

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 DARRIN PARSONS of
(Person responsible for accounts)

NORTH 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) 03/31/2011
(Date)

DIRECTOR OF PUBLIC SERVICES
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

North Fond du Lac Water Utility
North Fond du Lac, Wisconsin

We have compiled the balance sheets of the North Fond du Lac Water Utility, an enterprise fund of the Village of North Fond du Lac, as of December 31, 2010 and 2009, and related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2010 included in accompanying prescribed form. We have not audited or reviewed accompanying financial statements referred to above and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with form prescribed by Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with requirements prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than the specified party.

Madison, Wisconsin
March 31, 2011

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meter Questions	W-23

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Customers Served	W-27
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NORTH FOND DU LAC WATER UTILITY

Utility Address: 16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937

When was utility organized? 5/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KRIS RUCH

Title: DEPUTY TREASURER

Office Address:

16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937

Telephone: (920) 929 - 3765

Fax Number: (920) 929 - 3964

Email Address: ruch@nfdl.org

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

Name: MARYAM SADEGHPOUR

Title: SENIOR ACCOUNTANT

Office Address: BAKER TILLY VIRCHOW KRAUSE LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2316

Fax Number: (608) 249 - 8532

Email Address: maryam.sadeghpour@bakertilly.com

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

Name: JAMES MOORE

Title: VILLAGE PRESIDENT

Office Address:

16 GARFIELD ST
NORTH FOND DU LAC, WI 54937

Telephone: (920) 929 - 3765

Fax Number: (920) 929 - 3964

Email Address:

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:

Title:

Office Address:

Telephone:

Fax Number:

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2010

Period covered by most recent audit: PERIOD ENDING 12/31/2010

Names and titles of utility management including manager or superintendent:

Name: DARRIN PARSONS

Title: DIRECTOR OF PUBLIC SERVICES

Office Address:

16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937

Telephone: (920) 929 - 3765

Fax Number: (920) 929 - 3964

Email Address: dparsons@nfdl.org

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

TAMMY KELLER, VILLAGE TRUSTEE
KEITH KING, VILLAGE TRUSTEE
JAMES MOORE, VILLAGE PRESIDENT
MICHAEL STREETAR, VILLAGE TRUSTEE
MIKE WILL, VILLAGE TRUSTEE

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)	839,034	823,572	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	405,569	742,508	2
Depreciation Expense (403)	107,400	87,198	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	125,410	105,548	5
Total Operating Expenses	638,379	935,254	
Net Operating Income	200,655	(111,682)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	200,655	(111,682)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	45,111	19,858	10
Miscellaneous Nonoperating Income (421)	(754,110)	874,617	11
Total Other Income	(708,999)	894,475	
Total Income	(508,344)	782,793	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,343)	(14,343)	12
Other Income Deductions (426)	39,739	28,527	13
Total Miscellaneous Income Deductions	25,396	14,184	
Income Before Interest Charges	(533,740)	768,609	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	129,075	61,675	14
Amortization of Debt Discount and Expense (428)	6,549	3,602	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	4,400	4,830	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	140,024	70,107	
Net Income	(673,764)	698,502	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,783,743	4,130,327	20
Balance Transferred from Income (433)	(673,764)	698,502	21
Miscellaneous Credits to Surplus (434)	0	(45,086)	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	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)	4,109,979	4,783,743	

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	839,034	0	839,034	1
Total (Acct. 400):	839,034	0	839,034	
Operation and Maintenance Expense (401-402):				
Derived	405,569	0	405,569	2
Total (Acct. 401-402):	405,569	0	405,569	
Depreciation Expense (403):				
Derived	107,400	0	107,400	3
Total (Acct. 403):	107,400	0	107,400	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	125,410	0	125,410	5
Total (Acct. 408):	125,410	0	125,410	
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:	200,655	0	200,655	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
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):				
INVESTMENT INCOME	45,111		45,111	11
Total (Acct. 419):	45,111	0	45,111	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		(754,110)	(754,110)	12
NONE			0	13
Total (Acct. 421):	0	(754,110)	(754,110)	
TOTAL OTHER INCOME:	45,111	(754,110)	(708,999)	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(14,343)	0	(14,343)	14
NONE			0	15
Total (Acct. 425):	(14,343)	0	(14,343)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	39,739	39,739	16
NONE			0	17
Total (Acct. 426):	0	39,739	39,739	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,343)	39,739	25,396	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	129,075	0	129,075	18
Total (Acct. 427):	129,075	0	129,075	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT ISSUE COSTS & DISCOUNT	6,549		6,549	19
Total (Acct. 428):	6,549	0	6,549	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	4,400	0	4,400	21
Total (Acct. 430):	4,400	0	4,400	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	140,024	0	140,024	
NET INCOME:	120,085	(793,849)	(673,764)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,994,627	2,789,116	4,783,743	24
Total (Acct. 216):	1,994,627	2,789,116	4,783,743	
Balance Transferred from Income (433):				
Derived	120,085	(793,849)	(673,764)	25
Total (Acct. 433):	120,085	(793,849)	(673,764)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

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				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,114,712	1,995,267	4,109,979	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & 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)	0	0	0	0	0	

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	839,034	0	0	0	839,034	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					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	839,034	0	0	0	839,034	

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	162,200	0	162,200	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	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	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	162,200	0	162,200	

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	3.0	1
Electric		2
Gas		3
Sewer	2.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	7,155,259	7,661,309	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,516,969	1,422,302	2
Net Utility Plant	5,638,290	6,239,007	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	796	3,307	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	39,118	34,046	8
Other Special Funds (128)	437,395	398,787	9
Total Other Property and Investments	477,309	436,140	
CURRENT AND ACCRUED ASSETS			
Cash (131)	477,581	1,172,927	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	176,444	159,736	15
Other Accounts Receivable (143)	1,124,414	947,833	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	20,606	11,881	18
Plant Materials and Operating Supplies (154)	51,286	53,406	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,850,331	2,345,783	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	90,631	97,180	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	90,631	97,180	
Total Assets and Other Debits	8,056,561	9,118,110	

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)	572,926	572,926	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,109,979	4,783,743	35
Total Proprietary Capital	4,682,905	5,356,669	
LONG-TERM DEBT			
Bonds (221)	2,890,000	3,025,000	36
Advances from Municipality (223)	100,000	120,000	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	2,990,000	3,145,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	140,605	124,375	40
Payables to Municipality (233)	12,509	12,509	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	22,200	30,900	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	15,500	15,581	46
Total Current and Accrued Liabilities	190,814	183,365	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	188,823	429,057	49
Total Deferred Credits	188,823	429,057	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)	4,019	4,019	52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	4,019	4,019	
Total Liabilities and Other Credits	8,056,561	9,118,110	

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	7,661,309	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)	4,077,910	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,382,650	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	47,673				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	647,026				8
Total Utility Plant	7,155,259	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)	1,014,103	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	502,866	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	1,516,969	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	5,638,290	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)	959,175				959,175	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	107,400				107,400	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,350				14,350	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	121,750	0	0	0	121,750	16
Debits during year						17
Book cost of plant retired	66,822				66,822	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	66,822	0	0	0	66,822	25
Balance end of year (111.1)	1,014,103	0	0	0	1,014,103	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)	463,127				463,127	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	39,739				39,739	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	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	39,739	0	0	0	39,739	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	502,866	0	0	0	502,866	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
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	51,286	53,406	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	51,286	53,406	

**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)				
2005 G.O. NOTE	303	428	907	1
2008 REVENUE BONDS	2,564	428	20,518	2
2009A REVENUE BONDS	1,715	428	31,997	3
2009B REVENUE BONDS	1,967	428	37,209	4
Total			90,631	
Unamortized premium on debt (251)				
NONE				5
Total			0	

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	572,926	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>572,926</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2008 REVENUE BONDS	08/07/2008	05/01/2019	4.30%	810,000	1
2009A REVENUE BONDS	08/11/2009	05/01/2029	4.32%	885,000	2
2009B REVENUE BONDS	11/24/2009	05/01/2029	4.89%	1,195,000	3
Total Bonds (Account 221):				<u>2,890,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- | |
|--|
| <ol style="list-style-type: none"> 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)					
2005 G.O. NOTE	06/01/2005	12/01/2014	3.18%	100,000	1
Total for Account 223				100,000	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
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	0	1
Accruals:		
Charged water department expense	125,409	2
Charged electric department expense		3
Charged sewer department expense	4,400	4
Other (explain):		
NONE		5
Total Accruals and other credits	129,809	
Taxes paid during year:		
County, state and local taxes	116,681	6
Social Security taxes	12,293	7
PSC Remainder Assessment	835	8
Other (explain):		
NONE		9
Total payments and other debits	129,809	
Balance end of year	0	

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)					
2009A REVENUE BONDS	16,500	43,166	52,566	7,100	1
2008 REVENUE BONDS	6,100	34,550	35,050	5,600	2
2009B REVENUE BONDS	7,900	51,359	50,359	8,900	3
Subtotal	30,500	129,075	137,975	21,600	
Advances from Municipality (223)					
2005 GENERAL OBLIGATION BONDS	400	4,400	4,200	600	4
Subtotal	400	4,400	4,200	600	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	30,900	133,475	142,175	22,200	

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	796	2
Total (Acct. 124):	796	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	39,118	4
Total (Acct. 126):	39,118	
Other Special Funds (128):		
RESERVE ACCOUNT	284,853	5
REDEMPTION ACCOUNT	118,269	6
WATER TOWER SAVINGS	34,273	7
Total (Acct. 128):	437,395	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,601	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
UNBILLED REVENUE	148,843	13
Total (Acct. 142):	176,444	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
DUE FROM TOWN OF FOND DU LAC FOR CONSTRUCTION OF WATER TOWER	172,575	16
DUE FROM TOWN OF FOND DU LAC FOR PRINCIPAL DEBT SERVICE ON WATER TOWER	885,000	17
DUE FROM TOWN OF FOND DU LAC FOR SCADA	66,839	* 18
Total (Acct. 143):	1,124,414	
Receivables from Municipality (145):		
DELINQUENTS ON THE TAX ROLL	20,606	* 19
Total (Acct. 145):	20,606	

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)	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO SEWER UTILITY	12,509	* 26
Total (Acct. 233):	12,509	
Other Deferred Credits (253):		
Regulatory Liability	186,461	27
UNFUNDED PENSION LIABILITY	2,362	28
NONE		29
Total (Acct. 253):	188,823	

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 \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

143- Done

145- Done

233- Advance to sewer utility in late 2007 for general operations

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)	4,057,180	0	0	0	4,057,180	1
Materials and Supplies	52,346	0	0	0	52,346	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	986,639	0	0	0	986,639	4
Customer Advances for Construction					0	5
Regulatory Liability	193,632	0	0	0	193,632	6
NONE					0	7
Average Net Rate Base	2,929,255	0	0	0	2,929,255	
Net Operating Income	200,655	0	0	0	200,655	8
Net Operating Income as a percent of						
Average Net Rate Base	6.85%	N/A	N/A	N/A	6.85%	

**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	200,804	0	0	0	200,804	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	14,343		0	0	14,343	3
Other (specify):						
NONE					0	4
Balance End of Year	186,461	0	0	0	186,461	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

Current water rates were approved by the PSCW on October 1, 2010.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	778,766	772,891	1
Total Sales of Water	778,766	772,891	
Other Operating Revenues			
Forfeited Discounts (470)	5,792	3,880	2
Rents from Water Property (472)	34,261	31,887	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	20,215	14,914	5
Total Other Operating Revenues	60,268	50,681	
Total Operating Revenues	839,034	823,572	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	26,056	20,075	6
Pumping Expenses (620-625)	65,703	64,068	7
Water Treatment Expenses (630-635)	18,177	23,577	8
Transmission and Distribution Expenses (640-655)	69,960	393,362	9
Customer Accounts Expenses (901-906)	19,623	21,651	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	206,050	219,775	12
Total Operation and Maintenance Expenses	405,569	742,508	
Other Operating Expenses			
Depreciation Expense (403)	107,400	87,198	13
Amortization Expense (404-407)		0	14
Taxes (408)	125,410	105,548	15
Total Other Operating Expenses	232,810	192,746	
Total Operating Expenses	638,379	935,254	
NET OPERATING INCOME	200,655	(111,682)	

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)	1,880	72,208	351,882	5
Commercial (461.2)	290	25,576	96,185	6
Industrial (461.3)				7
Public Authority (461.4)	21	2,980	36,034	8
Total Metered Sales to General Customers (461)	2,191	100,764	484,101	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	2,191		294,665	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,382	100,764	778,766	

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)	1
NONE				1
Total		<u><u>0</u></u>	<u><u>0</u></u>	

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	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	294,665	3
NONE		4
Total Public Fire Protection Service (463)	294,665	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	5,792	6
Other (specify):		
Total Forfeited Discounts (470)	5,792	
Rents from Water Property (472):		
WATER TOWER LEASE	34,261	7
Total Rents from Water Property (472)	34,261	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
TOWN OF FOND DU LAC ON CALL REVENUES	8,165	9
Return on net investment in meters charged to sewer department	12,050	10
Other (specify):		
Total Other Water Revenues (474)	20,215	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	8,141	6,784	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	12,240	8,042	3
Maintenance of Water Source Plant (605)	5,675	5,249	4
Total Source of Supply Expenses	26,056	20,075	
PUMPING EXPENSES			
Operation Labor (620)	6,472	5,588	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	51,870	52,075	7
Operation Supplies and Expenses (623)	3,630	3,243	8
Maintenance of Pumping Plant (625)	3,731	3,162	9
Total Pumping Expenses	65,703	64,068	
WATER TREATMENT EXPENSES			
Operation Labor (630)	5,396	7,281	10
Chemicals (631)	12,781	16,029	11
Operation Supplies and Expenses (632)		267	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	18,177	23,577	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	7,163	2,983	14
Operation Supplies and Expenses (641)	4,455	1,524	15
Maintenance of Distribution Reservoirs and Standpipes (650)	12,631	333,508	* 16
Maintenance of Mains (651)	19,728	36,219	17
Maintenance of Services (652)	9,628	10,283	18
Maintenance of Meters (653)	10,704	4,457	19
Maintenance of Hydrants (654)	5,651	4,388	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	69,960	393,362	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	923	1,195	22
Accounting and Collecting Labor (902)	16,754	19,503	23
Supplies and Expenses (903)	1,946	953	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	19,623	21,651	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	94,275	85,363	28
Office Supplies and Expenses (921)	8,911	9,325	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	24,464	41,820	31 *
Property Insurance (924)	14,129	14,270	32
Injuries and Damages (925)	33,612	32,896	33
Employee Pensions and Benefits (926)	17,349	15,580	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	9,582	17,423	36
Transportation Expenses (933)	3,728	3,098	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	206,050	219,775	
Total Operation and Maintenance Expenses	405,569	742,508	

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 25%, but not less \$5,000, please explain.

650- Last year \$326,036 was paid for the water tower painting

651- Fewer mainbreaks were experienced in 2010

653- Radio read installations were completed in 2010 therefore resulting in decreased maintenance costs during the year.

923- Expenses were higher last year due to the water rate study conducted

930- Employees did not attend training classes in 2010

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		116,682	96,829	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,400	3,550	2
Net property tax equivalent		112,282	93,279	
Social Security		12,293	11,572	3
PSC Remainder Assessment		835	697	4
Other (specify):			0	5
Total tax expense		125,410	105,548	

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		0.182975				3
County tax rate	mills		5.789818				4
Local tax rate	mills		8.093268				5
School tax rate	mills		9.751536				6
Voc. school tax rate	mills		1.569728				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.387325				10
Less: state credit	mills		1.406636				11
Net tax rate	mills		23.980689				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.093268				14
Combined School Tax Rate	mills		11.321264				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.414532				17
Total Tax Rate	mills		25.387325				18
Ratio of Local and School Tax to Total	dec.		0.764733				19
Total tax net of state credit	mills		23.980689				20
Net Local and School Tax Rate	mills		18.338831				21
Utility Plant, Jan. 1	\$	7,661,309	7,661,309				22
Materials & Supplies	\$	53,406	53,406				23
Subtotal	\$	7,714,715	7,714,715				24
Less: Plant Outside Limits	\$	854,685	854,685				25
Taxable Assets	\$	6,860,030	6,860,030				26
Assessment Ratio	dec.		0.927480				27
Assessed Value	\$	6,362,541	6,362,541				28
Net Local & School Rate	mills		18.338831				29
Tax Equiv. Computed for Current Year	\$	116,682	116,682				30
Tax Equivalent per 1994 PSC Report	\$	54,833					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	116,682					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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	25				25	3
Total Intangible Plant	25	0	0	0	25	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	22,066				22,066	4
Structures and Improvements (311)	21,815				21,815	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	68,629				68,629	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	112,510	0	0	0	112,510	
PUMPING PLANT						
Land and Land Rights (320)	391				391	11
Structures and Improvements (321)	190,555				190,555	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	455,995				455,995	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	635				635	16
Total Pumping Plant	647,576	0	0	0	647,576	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	14,166				14,166	18
Sand or Other Media Filtration Equipment (332)	35,002				35,002	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	49,168	0	0	0	49,168	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	20,339				20,339	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	362,464				362,464	24
Transmission and Distribution Mains (343)	1,635,064				1,635,064	25
Services (345)	424,511				424,511	26
Meters (346)	516,560	5,479			522,039	27
Hydrants (348)	130,623				130,623	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	3,089,561	5,479	0	0	3,095,040	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	17,668				17,668	31
Office Furniture and Equipment (391)	11,133				11,133	32
Computer Equipment (391.1)	16,969				16,969	33
Transportation Equipment (392)	22,479				22,479	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	23,886				23,886	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	32,928	102,803	66,822		68,909	* 39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	12,547				12,547	41
Total General Plant	137,610	102,803	66,822	0	173,591	
Total utility plant in service directly assignable	4,036,450	108,282	66,822	0	4,077,910	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,036,450	108,282	66,822	0	4,077,910	

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

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

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

347- New SCADA system

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

347- New SCADA system replaced old system, this is the deletion of the old system

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	1,757,517				1,757,517	25
Services (345)	448,353				448,353	26
Meters (346)	0				0	27
Hydrants (348)	176,780				176,780	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,382,650	0	0	0	2,382,650	
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	2,382,650	0	0	0	2,382,650	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,382,650	0	0	0	2,382,650	

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			19,618	19,618	1
February			17,896	17,896	2
March			21,188	21,188	3
April			19,439	19,439	4
May			21,804	21,804	5
June			18,258	18,258	6
July			17,981	17,981	7
August			17,863	17,863	8
September			17,179	17,179	9
October			17,827	17,827	10
November			16,507	16,507	11
December			20,217	20,217	12
Total annual pumpage	0	0	225,777	225,777	

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):	225,777	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	225,777	4
Less: Gallons (000's) sold (Revenue Water):	100,764	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	125,013	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	15,227	8
Gallons (000's) used for fire protection:	210	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	347	11
Subtotal Authorized System Uses:	15,784	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	8,155	14
Gallons (000's) lost due to service leaks or breaks:	50,882	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,000	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	49,192	18
Subtotal Water Losses:	109,229	19
Percentage of water entering distribution system sold:	45%	20
Percentage of Real and Apparent Losses:	48%	21
If water losses exceed 15%, indicate causes:		22
The primary cause for the increased water loss is due to a 2" service leak at the booster station estimated at 400 gal min, this equates to 50,882 thousand gallons in 2010.		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
Utility repaired service line and installed a leak monitoring system to prevent this from occurring for extended time periods in the future.		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.)	1,298	29
Date of maximum: 05/12/2010		30
Cause of maximum: Main breaks and hydrant flushing		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	299	33
Date of minimum: 11/10/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	533,682	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:	14	40
Number of service breaks repaired this year:	5	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	4,980	43
Outside municipality?	312	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)	
603 PROSPECT AVE	BF 810	655	12	380,000	Yes	1
140 WINNEBAGO	BF 811	364	10	432,000	Yes	2
1115 PROSPECT AVE	BF 820	750	16	864,000	Yes	3

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	BOOSTER 1	BOOSTER 2	BOOSTER 3	1
Location	1115 PROSPECT AVE	1115 PROSPECT AVE	1115 PROSPECT AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PACO	PACO	GOULDS	5
Year Installed	1990	1990	1990	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,100	1,150	3,300	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1990	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	300	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2	WELL 3	WELL 4	15
Location	603 PROSPECT AVE	140 WINNEBAGO STREET	1115 PROSPECT	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	PEERLESS	LAYNE	PEERLESS	19
Year Installed	1999	1959	1990	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	350	350	775	22
Pump Motor or Standby Engine Mfr	US MOTORS	WESTINGHOUSE	US MOTORS	23 24
Year Installed	1999	1959	1990	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	50	40	75	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	2	4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4 5
Year constructed	1970	1990	6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	155	16	9 10
Total capacity in gallons (actual)	200,000	500,000	11 12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	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	1.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	24 25
Is water fluoridated (yes, no)?	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)		
M	D	2.000	1,510				1,510	1
P	D	2.000	12				12	2
M	D	4.000	11,007				11,007	3
P	D	4.000	64				64	4
M	D	6.000	32,467		0		32,467	5
P	D	6.000	11,061				11,061	6
M	T	8.000	42,273				42,273	7
P	D	8.000	15,312				15,312	8
M	D	10.000	3,884				3,884	9
P	D	10.000	10,259				10,259	10
M	D	12.000	564				564	11
P	D	12.000	4,958				4,958	12
Total Within Municipality			133,371	0	0	0	133,371	
P	D	6.000	728				728	13
P	D	8.000	34,631				34,631	14
P	D	10.000	4,438				4,438	15
P	D	12.000	24,361				24,361	16
Total Outside of Municipality			64,158	0	0	0	64,158	
Total Utility			197,529	0	0	0	197,529	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	982				982		1
M	1.000	655				655		2
P	1.000	92				92		3
M	1.250	285				285		4
M	1.500	7				7		5
M	2.000	21				21		6
M	3.000	2				2		7
M	4.000	2				2		8
Total Utility		2,046	0	0	0	2,046	0	

WATER SERVICES

Water Services (Page W-22)

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

All services owned by the utility were in use during the year.

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	2,021	25			2046	112	1
0.750	361	20			381	9	2
1.000	42				42	4	3
1.500	24				24	2	4
2.000	29	1			30	0	5
3.000	1				1	0	6
4.000	2				2	0	7
6.000	3				3	3	8
8.000	1				1	0	9
Total:	2,484	46	0	0	2530	130	

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	1,579	257	0	6	0	204	2046	1
0.750	299	41	0	2	0	39	381	2
1.000	2	32	0	4	0	4	42	3
1.500	0	17	0	4	0	3	24	4
2.000	0	19	0	10	0	1	30	5
3.000	0	1	0	0	0	0	1	6
4.000	0	0	0	1	1	0	2	7
6.000	0	1	0	0	2	0	3	8
8.000	0	0	0	0	1	0	1	9
Total:	1,880	368	0	27	4	251	2530	

METERS

Meters (Page W-23)

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

10% of all 1" or smaller meters are tested annually following the meter change-out schedule.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

As a result of a planned replacement the 8" meter was not tested in 2010.

METERS (cont.)

This page intentionally left blank

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	111				111	1
Within Municipality	214				214	2
Total Fire Hydrants	325	0	0	0	325	
Flushing Hydrants						
	560				560	3
Total Flushing Hydrants	560	0	0	0	560	

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:	284
Number of distribution system valves end of year:	713
Number of distribution valves operated during year:	91

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 #3	Other	5/27/2010	1
Station Meter	6	Well #2	Other	5/27/2010	2
Station Meter	6	Well #4	Other	5/27/2010	3
Station Meter	12	Entry point 300	Other	4/15/2010	4
Wholesale Meter	8	Rolling Meadows	Turbine	7/1/2009	* 5

LIST OF ALL STATION AND WHOLESALE METERS

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

General footnotes

The wholesale meter was not tested in 2010 due to the planned replacement in early 2011.

If Meter Type is "other," please explain.

Meters classified as other are prop

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	
Villages	
NORTH FOND DU LAC	2,191
Total Villages:	2,191
Total Fond du Lac County:	2,191
Total Company:	2,191