



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: FOND DU LAC WATER UTILITY

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

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For the Year Ended: DECEMBER 31, 2005

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** 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:**

**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

**E-mail Address:** ebaus@ci.fond-du-lac.wi.us

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** LINDEE J THILL-KIMBALL

**Title:** CITY COUNCIL PRESIDENT

**Office Address:**

160 S MACY ST

P.O. BOX 150

FOND DU LAC, WI 54936-0150

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:**

**Title:**

**Office Address:** SCHENCH BUSINESS SOLUTIONS  
2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (920) 436 - 7800

**Fax Number:** (920) 436 - 7808

**E-mail Address:**

**Date of most recent audit report:** 3/18/2005

**Period covered by most recent audit:** JANUARY 1, 2004 - DECEMBER 31, 2004

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

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**Name:** MR DALE R PACZKOWSKI

**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

**E-mail Address:** dpaczkowski@ci.fond-du-lac.wi.us

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

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

MS LINDEE J THILL-KIMBALL, CITY COUNCIL PRESIDENT

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**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,511,556	6,264,268	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,995,606	2,762,798	2
Depreciation Expense (403)	758,990	659,009	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	673,086	529,595	5
<b>Total Operating Expenses</b>	<b>4,427,682</b>	<b>3,951,402</b>	
<b>Net Operating Income</b>	<b>2,083,874</b>	<b>2,312,866</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>2,083,874</b>	<b>2,312,866</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,587	(6,125)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	370,333	141,016	10
Miscellaneous Nonoperating Income (421)	387,095	1,208,403	11
<b>Total Other Income</b>	<b>761,015</b>	<b>1,343,294</b>	
<b>Total Income</b>	<b>2,844,889</b>	<b>3,656,160</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(39,766)	(39,766)	12
Other Income Deductions (426)	150,158	133,841	13
<b>Total Miscellaneous Income Deductions</b>	<b>110,392</b>	<b>94,075</b>	
<b>Income Before Interest Charges</b>	<b>2,734,497</b>	<b>3,562,085</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,251,927	1,132,221	14
Amortization of Debt Discount and Expense (428)	36,720	25,247	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>1,288,647</b>	<b>1,157,468</b>	
<b>Net Income</b>	<b>1,445,850</b>	<b>2,404,617</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,949,847	15,582,544	20
Balance Transferred from Income (433)	1,445,850	2,404,617	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>19,358,383</b>	<b>17,949,847</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	6,511,556		6,511,556	1
<b>Total (Acct. 400):</b>	<b>6,511,556</b>	<b>0</b>	<b>6,511,556</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,995,606		2,995,606	2
<b>Total (Acct. 401-402):</b>	<b>2,995,606</b>	<b>0</b>	<b>2,995,606</b>	
<b>Depreciation Expense (403):</b>				
Derived	758,990		758,990	3
<b>Total (Acct. 403):</b>	<b>758,990</b>	<b>0</b>	<b>758,990</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	673,086		673,086	5
<b>Total (Acct. 408):</b>	<b>673,086</b>	<b>0</b>	<b>673,086</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>2,083,874</b>	<b>0</b>	<b>2,083,874</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	3,587		3,587	8
<b>Total (Acct. 415-416):</b>	<b>3,587</b>	<b>0</b>	<b>3,587</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON WELL ESCROW ACCOUNTS	1,355	0	1,355	11

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON SPECIAL ASSESSMENTS	22,783	0	22,783 12
INTEREST ON INVESTMENTS	346,195	0	346,195 13
<b>Total (Acct. 419):</b>	<b>370,333</b>	<b>0</b>	<b>370,333</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	387,095	387,095 14
NONE	0	0	0 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>387,095</b>	<b>387,095</b>
<b>TOTAL OTHER INCOME:</b>	<b>373,920</b>	<b>387,095</b>	<b>761,015</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(39,766)	[REDACTED]	(39,766) 16
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>(39,766)</b>	<b>0</b>	<b>(39,766)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	150,158	150,158 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>150,158</b>	<b>150,158</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(39,766)</b>	<b>150,158</b>	<b>110,392</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	1,251,927	[REDACTED]	1,251,927 20
<b>Total (Acct. 427):</b>	<b>1,251,927</b>	<b>0</b>	<b>1,251,927</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
REVENUE BOND DISCOUNT AND ISSUE COSTS	36,720	[REDACTED]	36,720 21
<b>Total (Acct. 428):</b>	<b>36,720</b>	<b>0</b>	<b>36,720</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>1,288,647</b>	<b>0</b>	<b>1,288,647</b>
<b>NET INCOME:</b>	<b>1,208,913</b>	<b>236,937</b>	<b>1,445,850</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	9,601,805	8,348,042	17,949,847 26
<b>Total (Acct. 216):</b>	<b>9,601,805</b>	<b>8,348,042</b>	<b>17,949,847</b>
<b>Balance Transferred from Income (433):</b>			
Derived	1,208,913	236,937	1,445,850 27
<b>Total (Acct. 433):</b>	<b>1,208,913</b>	<b>236,937</b>	<b>1,445,850</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
AMORTIZED LOSS ON ADVANCE REFUNDING	37,314	0	37,314 29
<b>Total (Acct. 435)--Debit:</b>	<b>37,314</b>	<b>0</b>	<b>37,314</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>10,773,404</b>	<b>8,584,979</b>	<b>19,358,383</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,587				3,587	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>3,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,587</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	6,511,556	0	0	0	6,511,556	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	910				910	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>6,510,646</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,510,646</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	767,557	16,983	784,540	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	124,238		124,238	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	16,983	(16,983)	0	19
<b>Total Payroll</b>	<b>908,778</b>	<b>0</b>	<b>908,778</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	17.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	47,998,339	43,827,505	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,002,251	9,219,765	2
<b>Net Utility Plant</b>	<b>37,996,088</b>	<b>34,607,740</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>37,996,088</b>	<b>34,607,740</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	76,138	76,138	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>76,138</b>	<b>76,138</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	327,302	390,883	8
Special Funds (125-128)	6,467,532	7,739,114	9
<b>Total Other Property and Investments</b>	<b>6,870,972</b>	<b>8,206,135</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	5,546,923	3,778,616	10
Special Deposits (132-134)	82,476	78,566	11
Working Funds (135)	500	500	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	706,516	701,598	15
Other Accounts Receivable (143)	11,331	2,288	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	7,822	6,983	18
Materials and Supplies (151-163)	214,544	213,793	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	17,080	23,340	21
Accrued Utility Revenues (173)	928,525	943,101	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>7,515,717</b>	<b>5,748,785</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	460,266	514,395	24
Other Deferred Debits (182-186)	440,744	686,883	25
<b>Total Deferred Debits</b>	<b>901,010</b>	<b>1,201,278</b>	
<b>Total Assets and Other Debits</b>	<b>53,283,787</b>	<b>49,763,938</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,454,328	1,454,328	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	19,358,383	17,949,847	28
<b>Total Proprietary Capital</b>	<b>20,812,711</b>	<b>19,404,175</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	28,045,000	25,685,000	29
Advances from Municipality (223)	2,187,500	2,312,500	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>30,232,500</b>	<b>27,997,500</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	155,413	335,402	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	650,366	498,988	36
Interest Accrued (237)	481,110	523,274	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	143,360	146,715	41
<b>Total Current and Accrued Liabilities</b>	<b>1,430,249</b>	<b>1,504,379</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	1,661	1,755	42
Customer Advances for Construction (252)	50,000	50,000	43
Other Deferred Credits (253)	756,666	806,129	44
<b>Total Deferred Credits</b>	<b>808,327</b>	<b>857,884</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>53,283,787</b>	<b>49,763,938</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	43,827,505	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	37,632,061	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	9,453,795	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	912,483				9
<b>Total Utility Plant</b>	<b>47,998,339</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	8,847,190	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,155,061	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>10,002,251</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>37,996,088</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	8,197,417				<b>8,197,417</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	758,990				<b>758,990</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	96,596				<b>96,596</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Clearing Accts-General/Trans/Bckh	67,451				<b>67,451</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>923,037</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>923,037</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	121,380				<b>121,380</b>	<b>18</b>
Cost of removal	151,885				<b>151,885</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>273,265</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>273,265</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>8,847,189</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,847,189</b>	<b>26</b>

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

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,022,348				<b>1,022,348</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	150,158				<b>150,158</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>150,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,158</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	16,935				<b>16,935</b>	<b>18</b>
Cost of removal	510				<b>510</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>17,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,445</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,155,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,155,061</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Cost of Test Wells	71,971			71,971	2
USGS Wells	4,167			4,167	3
<b>Total Nonutility Property (121)</b>	<b>76,138</b>	<b>0</b>	<b>0</b>	<b>76,138</b>	
Less accum. prov. depr. & amort. (122)	0			0	4
 <b>Net Nonutility Property</b>	 <b>76,138</b>	 <b>0</b>	 <b>0</b>	 <b>76,138</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	214,544	213,793
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>214,544</b>	<b>213,793</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
\$1,820,000 REVENUE BONDS	2,510	428	24,259	1
\$2,140,000 Revenue Bonds	12,670	428	0	2
\$2,230,000 Revenue Bonds	1,949	428	25,338	3
\$2,400,000 REVENUE BONDS	3,008	428	38,096	4
\$2,475,000 REVENUE BONDS	3,031	428	38,387	5
\$3,620,000 REVENUE BONDS	3,334	428	16,666	6
\$6,330,000 REVENUE BONDS	10,314	428	68,757	7
\$8,425,000 REVENUE BONDS	37,314	428	248,763	8
<b>Total</b>			<b>460,266</b>	
<b>Unamortized premium on debt (251)</b>				
\$4,850,000 REVENUE BONDS	94	428	1,661	9
<b>Total</b>			<b>1,661</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	1,454,328	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,454,328</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$2,230,000 Water Works System Revenue Bonds	03/01/1998	03/01/2018	4.25%	1,650,000	<b>1</b>
\$1,820,000 WATER WORKS SYSTEM REVENUE	05/01/2000	06/01/2015	5.36%	1,390,000	<b>2</b>
\$2,400,000 WATER WORKS SYSTEM REVENUE	01/01/2001	06/01/2018	5.20%	1,605,000	<b>3</b>
\$6,330,000 WATER WORKS SYSTME REVENUE	09/01/2001	09/01/2012	4.49%	4,675,000	<b>4</b>
\$2,475,000 WATER WORKS SYSTEM REVENUE	05/01/2002	09/01/2018	4.83%	2,350,000	<b>5</b>
\$4,850,000 WATER WORKS SYSTEM REVENUE	05/01/2003	09/01/2023	4.81%	4,775,000	<b>6</b>
\$6,950,000 WATER WORKS SYSTEM REVENUE	03/01/2004	09/01/2023	4.41%	6,950,000	<b>7</b>
\$3,620,000 WATER WORKS SYSTEM REVENUE	03/01/2005	09/01/2010	4.00%	3,620,000	<b>8</b>
\$1,030,000 WATER WORKS SYSTEM REVENUE	03/01/2005	09/01/2010	4.00%	1,030,000	<b>9</b>
<b>Total Bonds (Account 221):</b>				<b>28,045,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>10</b>

**Net amount of bonds outstanding December 31: 28,045,000**

**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)	
<b>Advances (223)</b>					
ADVANCES FROM MUNICIPALITY	01/01/2003	07/01/2023	0.00%	2,187,500	1
<b>Total for Account 223</b>				<b><u>2,187,500</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	498,988	1
<b>Accruals:</b>		
Charged water department expense	673,086	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
WCTS (Sewer) reimbursement	45,037	5
<b>Total Accruals and other credits</b>	<b>718,123</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	498,988	6
Social Security taxes	61,137	7
PSC Remainder Assessment	6,620	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>566,745</b>	
<b>Balance end of year</b>	<b>650,366</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
\$6,950,000 REVENUE BONDS	234,521	290,915	427,832	97,604	1
\$2,140,000 Revenue Bonds	19,881	39,762	59,643	0	2
\$2,230,000 Revenue Bonds	28,429	84,088	85,288	27,229	3
\$6,330,000 REVENUE BONDS	72,552	210,469	217,656	65,365	4
\$1,820,000 REVENUE BONDS	26,491	77,806	79,473	24,824	5
\$2,400,000 REVENUE BONDS	28,952	83,916	86,855	26,013	6
\$2,475,000 REVENUE BONDS	38,352	113,806	115,056	37,102	7
\$3,620,000 REVENUE BONDS		115,974	0	115,974	8
\$4,850,000 REVENUE BONDS	74,096	221,725	222,288	73,533	9
\$1,030,000 REVENUE BONDS		13,466	0	13,466	10
<b>Subtotal</b>	<b>523,274</b>	<b>1,251,927</b>	<b>1,294,091</b>	<b>481,110</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	12
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	13
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>523,274</b>	<b>1,251,927</b>	<b>1,294,091</b>	<b>481,110</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	327,302	2
<b>Total (Acct. 124):</b>	<b>327,302</b>	
<b>Sinking Funds (125):</b>		
\$2,230,000 REVENUE BONDS	133,076	3
\$1,820,000 REVENUE BONDS	241,859	4
\$2,400,000 REVENUE BONDS	314,475	5
\$6,330,000 REVENUE BONDS	930,365	6
\$2,475,000 REVENUE BONDS	326,269	7
\$4,850,000 REVENUE BONDS	181,533	8
\$6,950,000 REVENUE BONDS	809,271	9
\$3,620,000 REVENUE BONDS	917,248	10
\$1,030,000 REVENUE BONDS	158,133	11
<b>Total (Acct. 125):</b>	<b>4,012,229</b>	
<b>Depreciation Fund (126):</b>		
NONE		12
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
INVESTMENT CONSTRUCTION FUND	2,455,303	13
<b>Total (Acct. 128):</b>	<b>2,455,303</b>	
<b>Interest Special Deposits (132):</b>		
NONE		14
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
WELL ESCROW ACCOUNTS	82,476	15
<b>Total (Acct. 134):</b>	<b>82,476</b>	
<b>Notes Receivable (141):</b>		
NONE		16
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	706,516	17
Electric		18
Sewer (Regulated)		19
<b>Other (specify):</b>		

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<b>Customer Accounts Receivable (142):</b>	
NONE	20
<b>Total (Acct. 142):</b>	<b>706,516</b>
<b>Other Accounts Receivable (143):</b>	
Sewer (Non-regulated)	21
Merchandising, jobbing and contract work	22
<b>Other (specify):</b>	
SALE OF MATERIALS OTHER THAN CUSTOMERS	11,331 23
<b>Total (Acct. 143):</b>	<b>11,331</b>
<b>Receivables from Municipality (145):</b>	
CUSTOMER ACCOUNTS RECEIVABLE-DELINQUENT TAX ROLL	7,822 24
<b>Total (Acct. 145):</b>	<b>7,822</b>
<b>Prepayments (165):</b>	
NONE	25
<b>Total (Acct. 165):</b>	<b>0</b>
<b>Extraordinary Property Losses (182):</b>	
NONE	26
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>	
NONE	27
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Clearing Accounts (184):</b>	
NONE	28
<b>Total (Acct. 184):</b>	<b>0</b>
<b>Temporary Facilities (185):</b>	
NONE	29
<b>Total (Acct. 185):</b>	<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>	
WELL REHAB WORK	440,744 30
<b>Total (Acct. 186):</b>	<b>440,744</b>
<b>Payables to Municipality (233):</b>	
NONE	31
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
Regulatory Liability	715,794 32

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

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

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Credits (253):</b>	
SPECIAL ASSESSMENT LEVY	40,872
<b>Total (Acct. 253):</b>	<b>756,666</b>

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	36,167,561	0	0	0	36,167,561	1
Materials and Supplies	214,168	0	0	0	214,168	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	8,522,303	0	0	0	8,522,303	4
Customer Advances for Construction	50,000				50,000	5
Regulatory Liability	735,677	0	0	0	735,677	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>27,073,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,073,749</b>	
Net Operating Income	2,083,874	0	0	0	2,083,874	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.70%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.70%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	755,560	0	0	0	<b>755,560</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	39,766	0	0	0	<b>39,766</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>715,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>715,794</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

#### General footnotes

The advance from the municipality was set up 1/1/03 as a 20 year interest free advance. The first payment being 7/1/03 and continuing semiannually in January and July.

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

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

Original authorization for Well Rehab amortization was given to us in a letter dated May 21, 2001 from David A Shear of The Public Service Commission. Additional authorizations were granted in letters dated April 18, 2002 from Bruce J Manthey, April 8, 2004 from Bruce J Manthey and March 7, 2005 from Bruce J Manthey.

**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.**

The receivable of \$11,331 is for materials that were sold out of our inventory to contractors.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	6,245,377	6,042,899	1
<b>Total Sales of Water</b>	<b>6,245,377</b>	<b>6,042,899</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	14,073	13,996	2
Miscellaneous Service Revenues (471)	4,960	4,542	3
Rents from Water Property (472)	0	113,498	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	247,146	89,333	6
<b>Total Other Operating Revenues</b>	<b>266,179</b>	<b>221,369</b>	
<b>Total Operating Revenues</b>	<b>6,511,556</b>	<b>6,264,268</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	199,770	205,083	7
Pumping Expenses (620-633)	803,605	717,682	8
Water Treatment Expenses (640-652)	111,933	100,618	9
Transmission and Distribution Expenses (660-678)	1,026,519	827,207	10
Customer Accounts Expenses (901-905)	174,113	194,602	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	679,666	717,606	13
<b>Total Operation and Maintenance Expenses</b>	<b>2,995,606</b>	<b>2,762,798</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	758,990	659,009	14
Amortization Expense (404-407)		0	15
Taxes (408)	673,086	529,595	16
<b>Total Other Operating Expenses</b>	<b>1,432,076</b>	<b>1,188,604</b>	
<b>Total Operating Expenses</b>	<b>4,427,682</b>	<b>3,951,402</b>	
<b>NET OPERATING INCOME</b>	<b>2,083,874</b>	<b>2,312,866</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	13,951	699,287	3,117,278	4
Commercial	1,355	423,793	1,317,375	5
Industrial	58	322,219	726,528	6
<b>Total Metered Sales to General Customers (461)</b>	<b>15,364</b>	<b>1,445,299</b>	<b>5,161,181</b>	
Private Fire Protection Service (462)	246		91,765	7
Public Fire Protection Service (463)	15,364		794,074	8
Other Sales to Public Authorities (464)	74	66,635	198,357	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>31,048</b>	<b>1,511,934</b>	<b>6,245,377</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	794,074	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>794,074</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	13,516	5
<b>Other (specify):</b> INTEREST ON DELINQUENT TAX ROLL	557	6
<b>Total Forfeited Discounts (470)</b>	<b>14,073</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	4,960	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>4,960</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	100,925	10
<b>Other (specify):</b> WATER PERMITS	2,892	11
EXEMPTION & PRIVATE METER RENTALS	143,329	12
<b>Total Other Water Revenues (474)</b>	<b>247,146</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	63,888	68,448	1
Operation Labor and Expenses (601)	3,394	161	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	2,828	2,127	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	291	2,194	7
Maintenance of Collecting and Impounding Reservoirs (612)	11,816	9,765	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	117,108	121,460	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	445	928	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
<b>Total Source of Supply Expenses</b>	<b>199,770</b>	<b>205,083</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	477	375	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	445,540	381,829	17
Pumping Labor and Expenses (624)	44,425	68,628	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	18,410	25,523	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	23,553	53,543	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	271,200	187,784	25
<b>Total Pumping Expenses</b>	<b>803,605</b>	<b>717,682</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	38,344	23,061	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	46,361	52,678	<b>28</b>
Miscellaneous Expenses (643)	16,952	9,963	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	0	<b>31</b>
Maintenance of Structures and Improvements (651)	553	929	<b>32</b>
Maintenance of Water Treatment Equipment (652)	9,723	13,987	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>111,933</b>	<b>100,618</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	68,617	56,882	<b>34</b>
Storage Facilities Expenses (661)	484	836	<b>35</b>
Transmission and Distribution Lines Expenses (662)	0	0	<b>36</b>
Meter Expenses (663)	14,775	12,474	<b>37</b>
Customer Installations Expenses (664)	1,509	1,029	<b>38</b>
Miscellaneous Expenses (665)	91,050	18,708	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	0	282	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	48,215	47,073	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	470,971	421,252	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	190,228	158,518	<b>46</b>
Maintenance of Meters (676)	84,659	83,926	<b>47</b>
Maintenance of Hydrants (677)	56,011	26,227	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>1,026,519</b>	<b>827,207</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	<b>50</b>
Meter Reading Labor (902)	23,471	29,553	<b>51</b>
Customer Records and Collection Expenses (903)	149,732	163,748	<b>52</b>
Uncollectible Accounts (904)	910	1,301	<b>53</b>

**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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>174,113</b>	<b>194,602</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	177,573	182,107	<b>56</b>
Office Supplies and Expenses (921)	8,116	7,391	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	63,753	98,673	<b>59</b>
Property Insurance (924)	12,409	12,834	<b>60</b>
Injuries and Damages (925)	67,260	60,899	<b>61</b>
Employee Pensions and Benefits (926)	237,477	235,987	<b>62</b>
Regulatory Commission Expenses (928)	3,770	10,589	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	87,371	84,628	<b>65</b>
Rents (931)	16,937	17,743	<b>66</b>
Maintenance of General Plant (932)	5,000	6,755	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>679,666</b>	<b>717,606</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,995,606</b>	<b>2,762,798</b>	

### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		650,366	498,988	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		35,533	29,626	2
<b>Net property tax equivalent</b>		<b>614,833</b>	<b>469,362</b>	
Social Security		61,137	63,982	3
PSC Remainder Assessment		6,620	6,436	4
Other (specify): WCTS REIMBURSEMENT SOC SEC		(9,504)	(10,185)	5
<b>Total tax expense</b>		<b>673,086</b>	<b>529,595</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.199286				3
County tax rate	mills		5.271945				4
Local tax rate	mills		8.256202				5
School tax rate	mills		8.653956				6
Voc. school tax rate	mills		1.517022				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.898411</b>				10
Less: state credit	mills		1.076330				11
<b>Net tax rate</b>	mills		<b>22.822081</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.256202</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.170978</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.427180</b>				17
<b>Total Tax Rate</b>	mills		<b>23.898411</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.771063</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.822081</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.597262</b>				21
Utility Plant, Jan. 1	\$	<b>43,827,505</b>	43,827,505				22
Materials & Supplies	\$	<b>213,793</b>	213,793				23
<b>Subtotal</b>	\$	<b>44,041,298</b>	<b>44,041,298</b>				24
Less: Plant Outside Limits	\$	<b>4,793,720</b>	4,793,720				25
<b>Taxable Assets</b>	\$	<b>39,247,578</b>	<b>39,247,578</b>				26
Assessment Ratio	dec.		0.941673				27
<b>Assessed Value</b>	\$	<b>36,958,385</b>	<b>36,958,385</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.597262</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>650,366</b>	<b>650,366</b>				30
Tax Equivalent per 1994 PSC Report	\$	424,278					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>650,366</b>					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	686		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>686</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	113,322	66,272	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	1,094,154		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,260,091		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>2,467,567</b>	<b>66,272</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	8,082		12
Structures and Improvements (321)	1,026,478		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	403,892		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,849,983		17
Diesel Pumping Equipment (326)	28,252		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,964		20
<b>Total Pumping Plant</b>	<b>3,345,651</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	333,893		22
Water Treatment Equipment (332)	77,647		23
<b>Total Water Treatment Plant</b>	<b>411,540</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			686	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>686</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			179,594	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			1,094,154	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,260,091	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>2,533,839</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			8,082	12
Structures and Improvements (321)			1,026,478	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			403,892	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,849,983	17
Diesel Pumping Equipment (326)			28,252	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,964	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>3,345,651</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)				0 21
Structures and Improvements (331)			333,893	22
Water Treatment Equipment (332)			77,647	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>411,540</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	69,856		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	4,743,850	371,273	26
Transmission and Distribution Mains (343)	14,421,097	1,810,257	27
Fire Mains (344)	0		28
Services (345)	2,983,759	211,095	29
Meters (346)	3,306,749	421,701	30
Hydrants (348)	1,126,943	62,489	31
Other Transmission and Distribution Plant (349)	1,311		32
<b>Total Transmission and Distribution Plant</b>	<b>26,653,565</b>	<b>2,876,815</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,599		33
Structures and Improvements (390)	116,050		34
Office Furniture and Equipment (391)	29,286		35
Computer Equipment (391.1)	89,225		36
Transportation Equipment (392)	469,966	74,832	37
Stores Equipment (393)	3,192		38
Tools, Shop and Garage Equipment (394)	183,408		39
Laboratory Equipment (395)	122		40
Power Operated Equipment (396)	271,945		41
Communication Equipment (397)	309,313		42
SCADA Equipment (397.1)	274,930	32,460	43
Miscellaneous Equipment (398)	75,017		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,824,053</b>	<b>107,292</b>	
<b>Total utility plant in service directly assignable</b>	<b>34,703,062</b>	<b>3,050,379</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>34,703,062</b>	<b>3,050,379</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			69,856 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)	41,454		5,073,669 26
Transmission and Distribution Mains (343)	9,558		16,221,796 27
Fire Mains (344)			0 28
Services (345)	6,430		3,188,424 29
Meters (346)	10,000		3,718,450 30
Hydrants (348)	3,938		1,185,494 31
Other Transmission and Distribution Plant (349)			1,311 32
<b>Total Transmission and Distribution Plant</b>	<b>71,380</b>	<b>0</b>	<b>29,459,000</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,599 33
Structures and Improvements (390)			116,050 34
Office Furniture and Equipment (391)			29,286 35
Computer Equipment (391.1)			89,225 36
Transportation Equipment (392)	50,000		494,798 37
Stores Equipment (393)			3,192 38
Tools, Shop and Garage Equipment (394)			183,408 39
Laboratory Equipment (395)			122 40
Power Operated Equipment (396)			271,945 41
Communication Equipment (397)			309,313 42
SCADA Equipment (397.1)			307,390 43
Miscellaneous Equipment (398)			75,017 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>50,000</b>	<b>0</b>	<b>1,881,345</b>
<b>Total utility plant in service directly assignable</b>	<b>121,380</b>	<b>0</b>	<b>37,632,061</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>121,380</b>	<b>0</b>	<b>37,632,061</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	6,918,581	250,328	27
Fire Mains (344)	0		28
Services (345)	1,624,541	47,415	29
Meters (346)	0		30
Hydrants (348)	581,321	48,544	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>9,124,443</b>	<b>346,287</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,124,443</b>	<b>346,287</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,124,443</b>	<b>346,287</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	8,123		7,160,786 27
Fire Mains (344)			0 28
Services (345)	5,465		1,666,491 29
Meters (346)			0 30
Hydrants (348)	3,347		626,518 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>16,935</b>	<b>0</b>	<b>9,453,795</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>16,935</b>	<b>0</b>	<b>9,453,795</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>16,935</b>	<b>0</b>	<b>9,453,795</b>

**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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	566,114	2.90%	31,731	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	455,251	1.80%	22,682	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>1,021,365</b>		<b>54,413</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	538,765	3.20%	32,847	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	81,898	4.40%	17,771	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,155,165	4.40%	81,399	12
Diesel Pumping Equipment (326)	24,570	4.40%	1,243	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	28,964	4.40%		15
<b>Total Pumping Plant</b>	<b>1,829,362</b>		<b>133,260</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	3,556	3.20%	10,685	16
Water Treatment Equipment (332)	74,253	6.00%	3,394	17
<b>Total Water Treatment Plant</b>	<b>77,809</b>		<b>14,079</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	936,935	2.50%	139,283	19
Transmission and Distribution Mains (343)	1,542,294	1.30%	189,376	20
Fire Mains (344)	0			21
Services (345)	594,901	2.90%	86,952	22
Meters (346)	734,507	5.50%	183,506	23
Hydrants (348)	180,298	2.20%	24,868	24

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					0	1
312					0	2
313					0	3
314					597,845	4
315					0	5
316					477,933	6
317					0	7
	0	0	0	0	1,075,778	
321					571,612	8
322					0	9
323					99,669	10
324					0	11
325					1,236,564	12
326					25,813	13
327					0	14
328					28,964	15
	0	0	0	0	1,962,622	
331					14,241	16
332					77,647	17
	0	0	0	0	91,888	
341					0	18
342	41,454	151,285			883,479	19
343	9,558	176			1,721,936	20
344					0	21
345	6,430	424			674,999	22
346	10,000				908,013	23
348	3,938				201,228	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	1,311	5.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b><u>3,990,246</u></b>		<b><u>623,985</u></b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	36,095	2.90%	3,365	<b>26</b>
Office Furniture and Equipment (391)	29,286	5.80%		<b>27</b>
Computer Equipment (391.1)	89,225	20.00%		<b>28</b>
Transportation Equipment (392)	200,027	13.30%	32,962	<b>29</b>
Stores Equipment (393)	1,029	5.80%	185	<b>30</b>
Tools, Shop and Garage Equipment (394)	156,385	5.80%	10,638	<b>31</b>
Laboratory Equipment (395)	122	5.80%		<b>32</b>
Power Operated Equipment (396)	243,998	7.50%	22,857	<b>33</b>
Communication Equipment (397)	309,313	15.00%		<b>34</b>
SCADA Equipment (397.1)	195,221	9.20%	22,943	<b>35</b>
Miscellaneous Equipment (398)	17,934	5.80%	4,351	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b><u>1,278,635</u></b>		<b><u>97,301</u></b>	
<b>Total accum. prov. directly assignable</b>	<b><u>8,197,417</u></b>		<b><u>923,038</u></b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b><u><u>8,197,417</u></u></b>		<b><u><u>923,038</u></u></b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					1,311	25
	<b>71,380</b>	<b>151,885</b>	<b>0</b>	<b>0</b>	<b>4,390,966</b>	
390					39,460	26
391					29,286	27
391.1					89,225	28
392	50,000				182,989	29
393					1,214	30
394					167,023	31
395					122	32
396					266,855	33
397					309,313	34
397.1					218,164	35
398					22,285	36
399					0	37
	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,325,936</b>	
	<b>121,380</b>	<b>151,885</b>	<b>0</b>	<b>0</b>	<b>8,847,190</b>	
					<b>0</b>	<b>38</b>
	<b>121,380</b>	<b>151,885</b>	<b>0</b>	<b>0</b>	<b>8,847,190</b>	

## 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)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	673,498	1.30%	90,162
Fire Mains (344)	0		21
Services (345)	269,514	2.90%	47,152
Meters (346)	0		23
Hydrants (348)	79,336	2.20%	12,844

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	8,123	150			755,387 20
344					0 21
345	5,465	360			310,841 22
346					0 23
348	3,347				88,833 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>1,022,348</b>		<b>150,158</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>1,022,348</b>		<b>150,158</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>1,022,348</b>		<b>150,158</b>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	16,935	510	0	0	1,155,061
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	16,935	510	0	0	1,155,061
					0 38
	16,935	510	0	0	1,155,061

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			151,033	<b>151,033</b>	1
February			115,037	<b>115,037</b>	2
March			150,567	<b>150,567</b>	3
April			155,432	<b>155,432</b>	4
May			158,387	<b>158,387</b>	5
June			190,692	<b>190,692</b>	6
July			184,785	<b>184,785</b>	7
August			186,175	<b>186,175</b>	8
September			174,027	<b>174,027</b>	9
October			164,165	<b>164,165</b>	10
November			144,739	<b>144,739</b>	11
December			149,533	<b>149,533</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>1,924,572</b>	<b>1,924,572</b>	
Less: Water sold				1,511,934	13
Volume pumped but not sold				<b>412,638</b>	14
Volume sold as a percent of volume pumped				<b>79%</b>	15
Volume used for water production, water quality and system maintenance				90,468	16
Volume related to equipment/system malfunction				24,200	17
Non-utility volume NOT included in water sales				8,000	18
Total volume not sold but accounted for				<b>122,668</b>	19
Volume pumped but unaccounted for				<b>289,970</b>	20
Percent of water lost				<b>15%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				7,983	24
Date of maximum: 6/8/2005					25
Cause of maximum:					26
Hot, dry conditions during summer.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,854	27
Date of minimum: 5/14/2005					28
Total KWH used for pumping for the year				4,538,390	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
169 BISCHOFF STREET	10	855	20	427,300	Yes	<b>1</b>
285 W ARNDT STREET	11	750	15	407,700	Yes	<b>2</b>
101 N MACY STREET	12	745	15	721,000	Yes	<b>3</b>
648 N MAIN STREET	13	790	19	407,800	Yes	<b>4</b>
464 E JOHNSON STREET	14	835	12	460,300	Yes	<b>5</b>
53 W BANK STREET	15	825	15	334,600	Yes	<b>6</b>
1822 MORRIS STREET	16	958	19	84,700	Yes	<b>7</b>
N5089 HICKORY ROAD	17	1,025	14	318,600	Yes	<b>8</b>
1445 S HICKORY STREET	18	989	19	155,300	Yes	<b>9</b>
N5701 HIGHWAY 151	19	870	19	80,900	Yes	<b>10</b>
N5086 RIVER ROAD	20	911	19	369,200	Yes	<b>11</b>
610 N ROLLING MEADOWS DRIVE	21	784	17	197,400	Yes	<b>12</b>
285 N SEYMOUR STREET	22	655	15	344,800	Yes	<b>13</b>
N5146 RIVER ROAD	23	965	15	428,600	Yes	<b>14</b>
N4678 RIVER ROAD	24	1,055	15	413,000	Yes	<b>15</b>
N4391 RIVER ROAD	25	1,140	15	478,200	Yes	<b>16</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	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	LAYNE	GOULDS	GOULDS	5
Year Installed	1999	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	765	900	1,100	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1989	1995	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 13	WELL 14	WELL 15	14
Location	648 N MAIN STREET	464 E JOHNSON STREET	53 W BANK STREET	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	GOULDS	LAYNE	GOULDS	18
Year Installed	1999	1999	1998	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	450	580	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1986	1986	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	75	100	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	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	LAYNE	GOULDS	FAIRBANKS	5
Year Installed	1995	1999	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	US	9 10
Year Installed	1986	1986	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 19	WELL 20	WELL 21	14
Location	N5701 HIGHWAY 151	N5386 RIVER ROAD	ROLLING MEADOWS DRIVE	15
Purpose	P	P	B	16
Destination	R	R	D	17
Pump Manufacturer	GOULDS	GOULDS	LAYNE	18
Year Installed	1998	2001	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	500	320	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1986	1991	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	100	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 22	WELL 23	WELL 24	1
Location	285 N SEYMOUR STREET	N5146 RIVER ROAD	N4678 RIVER ROAD	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FAIRBANKS	FAIRBANKS	FAIRBANKS	5
Year Installed	1997	2004	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	490	700	700	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1991	1993	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 25			14
Location	N4391 RIVER ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	FAIRBANKS			18
Year Installed	2004			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	700			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1993			24
Type	ELECTRIC			25
Horsepower	150			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MARTIN	MCDERMOTT	MERRILL-A	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1993	1952	1885	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	100	15	15	6
Total capacity in gallons (actual)	500,000	1,000,000	2,100,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MORRIS-A	NE-B	NORTHEAST-A	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>3</b>
Year constructed	1967	1964	1995	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	15	100	24	<b>6</b>
Total capacity in gallons (actual)	1,500,000	75,000	500,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	OTHER	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	WELLHOUSE	BOOSTER STATION	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	OTHER	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.2500	0.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TROWBRIDGE	WHISPERING SPRINGS	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1988	2002	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	54	110	6
Total capacity in gallons (actual)	3,000,000	250,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000	0.2500	12
Is a corrosion control chemical used (yes, no)?	Y	N	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
L	D	1.000	666	0	0	0	666	1	
M	D	2.000	60	0	0	0	60	2	
M	D	4.000	40,631	0	1,520	0	39,111	3	
P	D	4.000	108	66	0	0	174	4	
M	D	6.000	283,650	0	5,599	0	278,051	5	
P	D	6.000	15,187	506	21	0	15,672	6	
M	D	8.000	279,122	0	145	0	278,977	7	
M	S	8.000	364	0	0	0	364	8	
P	D	8.000	66,039	10,548	0	0	76,587	9	
M	D	10.000	61,114	0	0	0	61,114	10	
M	S	10.000	3,825	0	0	0	3,825	11	
P	D	10.000	10,163	0	0	0	10,163	12	
P	S	10.000	8	0	0	0	8	13	
A	D	12.000	4,148	0	0	0	4,148	14	
M	D	12.000	198,035	0	0	0	198,035	15	
M	S	12.000	15,517	0	0	0	15,517	16	
P	D	12.000	31,184	8,265	0	0	39,449	17	
P	S	12.000	1,866	0	0	0	1,866	18	
M	D	14.000	9,811	0	0	0	9,811	19	
M	S	14.000	8,281	0	0	0	8,281	20	
M	D	16.000	37,005	0	114	0	36,891	21	
M	S	16.000	4,274	0	0	0	4,274	22	
P	D	16.000	1,034	4,052	0	0	5,086	23	
M	D	18.000	3,051	0	0	0	3,051	24	
M	S	18.000	15,457	0	0	0	15,457	25	
M	D	20.000	18,665	400	0	0	19,065	26	
M	S	20.000	159	0	0	0	159	27	
M	D	24.000	6,332	0	0	0	6,332	28	
M	S	24.000	25	0	0	0	25	29	
M	D	30.000	4,997	0	0	0	4,997	30	

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	S	30.000	250	0	0	0	250
<b>Total Within Municipality</b>			<b>1,121,028</b>	<b>23,837</b>	<b>7,399</b>	<b>0</b>	<b>1,137,466</b>
<b>Total Utility</b>			<b>1,121,028</b>	<b>23,837</b>	<b>7,399</b>	<b>0</b>	<b>1,137,466</b>

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### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
L	0.750	4,190	0	124	0	4,066	1
M	0.750	5,062	0	24	0	5,038	2
P	0.750	2	0	0	0	2	3
M	1.000	2,665	0	9	0	2,656	4
L	1.000	20	1	0	0	21	5
P	1.000	518	145	0	0	663	6
M	1.250	2	0	0	0	2	7
P	1.250	179	87	0	0	266	8
L	1.500	16	0	0	0	16	9
P	1.500	23	2	0	0	25	10
M	1.500	112	0	0	0	112	11
M	2.000	264	0	4	0	260	12
P	2.000	83	6	0	0	89	13
L	2.000	7	0	0	0	7	14
M	3.000	4	0	0	0	4	15
M	4.000	49	0	2	0	47	16
P	4.000	5	1	0	0	6	17
M	6.000	22	0	0	0	22	18
P	6.000	3	0	1	0	2	19
M	8.000	5	0	0	0	5	20
<b>Total Utility</b>		<b>13,231</b>	<b>242</b>	<b>164</b>	<b>0</b>	<b>13,309</b>	<b>0</b>

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	11,663	344	829	(19)	11,159	550	1
0.750	4,401	488	158	(55)	4,676	556	2
1.000	851	0	9	4	846	10	3
1.500	277	0	2	4	279	10	4
2.000	382	0	2	(12)	368	12	5
3.000	64	3	0	0	67	11	6
4.000	21	0	0	(3)	18	2	7
6.000	17	0	0	(3)	14	8	8
<b>Total:</b>	<b>17,676</b>	<b>835</b>	<b>1,000</b>	<b>(84)</b>	<b>17,427</b>	<b>1,159</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	9,606	367	5	6	0	1,175	11,159	1
0.750	3,540	326	6	2	0	802	4,676	2
1.000	563	214	6	5	0	58	846	3
1.500	23	204	12	10	0	30	279	4
2.000	4	272	29	42	0	21	368	5
3.000	0	27	2	5	0	33	67	6
4.000	0	4	3	4	0	7	18	7
6.000	0	0	8	0	0	6	14	8
<b>Total:</b>	<b>13,736</b>	<b>1,414</b>	<b>71</b>	<b>74</b>	<b>0</b>	<b>2,132</b>	<b>17,427</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	1,687	28			1,715	2
<b>Total Fire Hydrants</b>	<b>1,687</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>1,715</b>	
<b>Flushing Hydrants</b>						
	45		2		43	3
<b>Total Flushing Hydrants</b>	<b>45</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>43</b>	

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

Number of hydrants operated during year:	1,739
Number of distribution system valves end of year:	2,791
Number of distribution valves operated during year:	2,746

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## WATER OPERATING SECTION FOOTNOTES

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### 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 \$100,925 is the return on net investement in meters charged to the sewer department.

The \$143,329 is the meter rental for exempt & private meters.

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

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

Miscellaneous Expenses (665) - The increase was due to the reclass of Diggers Hotline expenses. These expenses were recorded in account 923 in 2004.

Outside Services Employed (923) - The decrease was due to the reclass of Diggers Hotline expenses. These expenses were recorded in this account in 2004 but moved to account 665 in 2005.

Maintenance of Services (675) - The increase was due to the lowering of existing services that freeze in the winter.

Chemicals (641) - The increase was due to increased costs to purchase Flouride and Poly Phosphate.

Maintenance of Structures and Improvements (631) - The decrease was due to the maintenance of doors at Well 11 and to run in a sewer line for the existing drain at well 21 that was done in 2004.

Maintenance of Pumping Equipment (633) - The increase was due to an upgrade to the Flouride Monitoring System and major repair work at Well 13.

Fuel or Power Purchased for Pumping (623) - The increase was due to the high cost of electric and natural gas that was experienced in 2005. These costs were charged to us by Alliant Energy.

Pumping Labor and Expenses (624) - The decrease was due to a position being vacant in 2005. The position was vacant due to a retirement and will not be filled.

Operation Supervision and Engineering (660) - The increase was due to employee supervision and engineering of new development by contractors. The employees spent more time working with the contractors on the inspection and development of this construction.

Maintenance of Hydrants (677) - The increase was due to a hydrant painting project that was done in 2005.

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## WATER OPERATING SECTION FOOTNOTES

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

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

Distribution Reservoirs and Standpipes (342) - The addition in this account of \$371,273 is for the construction of a new Northwest Water Tower.

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### 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 main 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 2005 assessment ratio. The reconstruction was financed by revenue bonds.

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### Water Services (Page W-22)

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

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 2005 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 2005.

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### Meters (Page W-23)

Explain all reported adjustments.

The adjustments in 2005 were corrections from 2004. The 2004 ending amounts were incorrectly reported.

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

The City of Fond du Lac is replacing all existing meters with new radio read meters. This has been on going for the past five years and should be completed at the end of 2006. Because these are new meters, they are not currently being tested. Once the project is complete, we will be testings these meters 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 builder.

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

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