3013 (02-02-05)

ANNUAL REPORT

OF

Name: FOND DU LAC WATER UTILITY

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

For the Year Ended: DECEMBER 31, 2007

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.

SIGNATURE PAGE

I EILEEN M BAUS of
(Person responsible for accounts)

Fond du Lac Water Utility , certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/26/2008
(Date)

SENIOR ACCOUNTANT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FOND DU LAC WATER UTILITY
Utility Address: 160 S MACY STREET
P.O. BOX 150
FOND DU LAC, WI 54936-0150
When was utility organized? 1/1/1885
Report any change in name:
Effective Date:
Utility Web Site:

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: MR MARK A JURGELLA
Title: CITY COUNCIL PRESIDENT
Office Address:
160 S MACY ST
P.O. BOX 150
FOND DU LAC, WI 54935
Telephone: (920) 322 - 3407
Fax Number: (920) 322 - 3402
E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:
Title:
Office Address: SCHENCK 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: 3/14/2007
Period covered by most recent audit: JANUARY 1, 1006 - DECEMBER 31, 2006

Names and titles of utility management including manager or superintendent:

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

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

Names of members of utility commission/committee:
MR MARK A JURGELLA, CITY COUNCIL PRESIDENT

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

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:
Title:
Telephone:
Fax Number:
E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,364,171	6,438,471	**1**
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,215,282	3,193,933	**2**
Depreciation Expense (403)	833,966	790,186	**3**
Amortization Expense (404-407)	0	0	**4**
Taxes (408)	747,248	682,974	**5**
Total Operating Expenses	**4,796,496**	**4,667,093**	
Net Operating Income	**1,567,675**	**1,771,378**	
Income from Utility Plant Leased to Others (412-413)	0	0	**6**
Utility Operating Income	**1,567,675**	**1,771,378**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,511	7,669	**7**
Income from Nonutility Operations (417)	0	0	**8**
Nonoperating Rental Income (418)	0	0	**9**
Interest and Dividend Income (419)	1,655,882	685,034	**10**
Miscellaneous Nonoperating Income (421)	3,608	415,239	**11**
Total Other Income	**1,663,001**	**1,107,942**	
Total Income	**3,230,676**	**2,879,320**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(39,766)	(39,766)	**12**
Other Income Deductions (426)	199,734	155,546	**13**
Total Miscellaneous Income Deductions	**159,968**	**115,780**	
Income Before Interest Charges	**3,070,708**	**2,763,540**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,108,926	1,305,026	**14**
Amortization of Debt Discount and Expense (428)	81,694	25,758	**15**
Amortization of Premium on Debt--Cr. (429)	0	0	**16**
Interest on Debt to Municipality (430)	0	0	**17**
Other Interest Expense (431)	0	0	**18**
Interest Charged to Construction--Cr. (432)	0	0	**19**
Total Interest Charges	**2,190,620**	**1,330,784**	
Net Income	**880,088**	**1,432,756**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	20,753,825	19,358,383	**20**
Balance Transferred from Income (433)	880,088	1,432,756	**21**
Miscellaneous Credits to Surplus (434)	0	0	**22**
Miscellaneous Debits to Surplus--Debit (435)	37,314	37,314	**23**
Appropriations of Surplus--Debit (436)	0	0	**24**
Appropriations of Income to Municipal Funds--Debit (439)	0	0	**25**
Total Unappropriated Earned Surplus End of Year (216)	**21,596,599**	**20,753,825**	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	6,364,171		**6,364,171**	**1**
Total (Acct. 400):	**6,364,171**	**0**	**6,364,171**	
Operation and Maintenance Expense (401-402):				
Derived	3,215,282		**3,215,282**	**2**
Total (Acct. 401-402):	**3,215,282**	**0**	**3,215,282**	
Depreciation Expense (403):				
Derived	833,966		**833,966**	**3**
Total (Acct. 403):	**833,966**	**0**	**833,966**	
Amortization Expense (404-407):				
Derived	0		**0**	**4**
Total (Acct. 404-407):	**0**	**0**	**0**	
Taxes (408):				
Derived	747,248		**747,248**	**5**
Total (Acct. 408):	**747,248**	**0**	**747,248**	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		**0**	**6**
Total (Acct. 412):	**0**	**0**	**0**	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		**0**	**7**
Total (Acct. 413):	**0**	**0**	**0**	
TOTAL UTILITY OPERATING INCOME:	**1,567,675**	**0**	**1,567,675**	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	3,511		**3,511**	**8**
Total (Acct. 415-416):	**3,511**	**0**	**3,511**	
Income from Nonutility Operations (417):				
NONE	0		**0**	**9**
Total (Acct. 417):	**0**	**0**	**0**	
Nonoperating Rental Income (418):				
NONE	0		**0**	**10**
Total (Acct. 418):	**0**	**0**	**0**	
Interest and Dividend Income (419):				
INTEREST ON WELL ESCROW ACCOUNTS	2,234	0	**2,234**	**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)	
OTHER INCOME				
Interest and Dividend Income (419):				
INTEREST ON SPECIAL ASSESSMENTS	12,633	0	**12,633**	12
INTEREST ON INVESTMENTS	1,641,015	0	**1,641,015**	13
Total (Acct. 419):	**1,655,882**	**0**	**1,655,882**	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		3,608	**3,608**	14
NONE	0	0	**0**	15
Total (Acct. 421):	**0**	**3,608**	**3,608**	
TOTAL OTHER INCOME:	**1,659,393**	**3,608**	**1,663,001**	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(39,766)		**(39,766)**	16
MPME	0	0	**0**	17
Total (Acct. 425):	**(39,766)**	**0**	**(39,766)**	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water		199,734	**199,734**	18
NONE	0	0	**0**	19
Total (Acct. 426):	**0**	**199,734**	**199,734**	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	**(39,766)**	**199,734**	**159,968**	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	2,108,926		**2,108,926**	20
Total (Acct. 427):	**2,108,926**	**0**	**2,108,926**	
Amortization of Debt Discount and Expense (428):				
REVENUE BOND DISCOUNT AND ISSUE COSTS	81,694		**81,694**	21
Total (Acct. 428):	**81,694**	**0**	**81,694**	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		**0**	22
Total (Acct. 429):	**0**	**0**	**0**	
Interest on Debt to Municipality (430):				
Derived	0		**0**	23
Total (Acct. 430):	**0**	**0**	**0**	

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)	
INTEREST CHARGES				
Other Interest Expense (431):				
Derived	0		**0**	**24**
Total (Acct. 431):	**0**	**0**	**0**	
Interest Charged to Construction--Cr. (432):				
NONE	0		**0**	**25**
Total (Acct. 432):	**0**	**0**	**0**	
TOTAL INTEREST CHARGES:	**2,190,620**	**0**	**2,190,620**	
NET INCOME:	**1,076,214**	**(196,126)**	**880,088**	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	11,909,153	8,844,672	**20,753,825**	**26**
Total (Acct. 216):	**11,909,153**	**8,844,672**	**20,753,825**	
Balance Transferred from Income (433):				
Derived	1,076,214	(196,126)	**880,088**	**27**
Total (Acct. 433):	**1,076,214**	**(196,126)**	**880,088**	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	**0**	**28**
Total (Acct. 434):	**0**	**0**	**0**	
Miscellaneous Debits to Surplus--Debit (435):				
AMORTIZED LOSS ON ADVANCE REFUNDING	37,314	0	**37,314**	**29**
Total (Acct. 435)--Debit:	**37,314**	**0**	**37,314**	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			**0**	**30**
Total (Acct. 436)--Debit:	**0**	**0**	**0**	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	**0**	**31**
Total (Acct. 439)--Debit:	**0**	**0**	**0**	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	**12,948,053**	**8,648,546**	**21,596,599**	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,511				**3,511**	**1**
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					**0**	**2**
Payroll					**0**	**3**
Materials					**0**	**4**
Taxes					**0**	**5**
Other (list by major classes):						
NONE					**0**	**6**
Total costs and expenses	**0**	**0**	**0**	**0**	**0**	
Net income (or loss)	**3,511**	**0**	**0**	**0**	**3,511**	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	6,364,171	0	0	0	**6,364,171**	**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	352				**352**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**6,363,819**	**0**	**0**	**0**	**6,363,819**	

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	866,079	25,466	**891,545**	**1**
Electric operating expenses			**0**	**2**
Gas operating expenses			**0**	**3**
Heating operating expenses			**0**	**4**
Sewer operating expenses	125,722		**125,722**	**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	25,466	(25,466)	**0**	**19**
Total Payroll	**1,017,267**	**0**	**1,017,267**	

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

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	60,864,477	50,115,071	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	12,159,622	11,073,317	2
Net Utility Plant	**48,704,855**	**39,041,754**	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	**48,704,855**	**39,041,754**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	76,138	76,138	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	**76,138**	**76,138**	
Investment in Municipality (123)	0	0	7
Other Investments (124)	228,654	350,021	8
Special Funds (125-128)	40,681,157	6,626,773	9
Total Other Property and Investments	**40,985,949**	**7,052,932**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	7,538,276	7,134,892	10
Special Deposits (132-134)	74,398	69,164	11
Working Funds (135)	500	500	12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	698,675	664,240	15
Other Accounts Receivable (143)	11,018	9,750	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	6,534	5,437	18
Materials and Supplies (151-163)	223,762	222,212	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	12,833	13,874	21
Accrued Utility Revenues (173)	892,334	957,190	22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	**9,458,330**	**9,077,259**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	414,498	402,100	24
Other Deferred Debits (182-186)	144,269	255,052	25
Total Deferred Debits	**558,767**	**657,152**	
Total Assets and Other Debits	**99,707,901**	**55,829,097**	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,353,924	1,454,328	**26**
Appropriated Earned Surplus (215)	0		**27**
Unappropriated Earned Surplus (216)	21,596,599	20,753,825	**28**
Total Proprietary Capital	**24,950,523**	**22,208,153**	
LONG-TERM DEBT			
Bonds (221-222)	67,380,000	28,970,000	**29**
Advances from Municipality (223)	1,937,500	2,062,500	**30**
Other Long-Term Debt (224)	0	0	**31**
Total Long-Term Debt	**69,317,500**	**31,032,500**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**32**
Accounts Payable (232)	2,559,782	530,618	**33**
Payables to Municipality (233)	0	0	**34**
Customer Deposits (235)	2,250	1,500	**35**
Taxes Accrued (236)	722,274	667,887	**36**
Interest Accrued (237)	1,305,277	471,476	**37**
Matured Long-Term Debt (239)	0		**38**
Matured Interest (240)	0		**39**
Tax Collections Payable (241)	0		**40**
Miscellaneous Current and Accrued Liabilities (242)	139,918	152,332	**41**
Total Current and Accrued Liabilities	**4,729,501**	**1,823,813**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	1,473	1,567	**42**
Customer Advances for Construction (252)	50,000	50,000	**43**
Other Deferred Credits (253)	658,904	713,064	**44**
Total Deferred Credits	**710,377**	**764,631**	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		**45**
Injuries and Damages Reserve (262)	0		**46**
Pensions and Benefits Reserve (263)	0		**47**
Miscellaneous Operating Reserves (265)	0		**48**
Total Operating Reserves	**0**	**0**	
Total Liabilities and Other Credits	**99,707,901**	**55,829,097**	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	50,115,071	0	0	0	1
(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	40,101,877	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,036,248	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)	8,726,352				9
Total Utility Plant	60,864,477	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	10,691,344	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,468,278	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
Total Accumulated Provision	12,159,622	0	0	0	
Net Utility Plant	48,704,855	0	0	0	

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)	
Balance first of year (111.1)	9,779,544				**9,779,544**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	833,966				**833,966**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	104,945				**104,945**	6
Accruals charged other						7
accounts (specify):						8
Clearing Accts-General, Trans, Bckh	48,096				**48,096**	9
Salvage	0				**0**	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	**987,007**	**0**	**0**	**0**	**987,007**	16
Debits during year						17
Book cost of plant retired	59,082				**59,082**	18
Cost of removal	6,828				**6,828**	19
Other debits (specify):						20
2006 Adjustment	9,297				**9,297**	
					0	
					0	23
					0	24
Total debits	**75,207**	**0**	**0**	**0**	**75,207**	25
Balance end of year (111.1)	**10,691,344**	**0**	**0**	**0**	**10,691,344**	26

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)	
Balance first of year (111.1)	1,293,773				**1,293,773**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	199,734				**199,734**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					**0**	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				**0**	10
Other credits (specify):						11
2006 Adjustment	9,297				**9,297**	12
					0	13
					0	14
					0	15
Total credits	**209,031**	**0**	**0**	**0**	**209,031**	16
Debits during year						17
Book cost of plant retired	28,723				**28,723**	18
Cost of removal	5,803				**5,803**	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	**34,526**	**0**	**0**	**0**	**34,526**	25
Balance end of year (111.1)	**1,468,278**	**0**	**0**	**0**	**1,468,278**	26

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**
Other (specify):					
Cost of Test Wells	71,971			**71,971**	**2**
USGS Wells	4,167			**4,167**	**3**
Total Nonutility Property (121)	**76,138**	**0**	**0**	**76,138**	
Less accum. prov. depr. & amort. (122)	0			**0**	**4**
Net Nonutility Property	**76,138**	**0**	**0**	**76,138**	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	**0**	**0**	**1**
Water utility (154)	223,762	222,212	**2**
Sewer utility (154)		0	**3**
Heating utility (154)		0	**4**
Gas utility (154)		0	**5**
Merchandise (155)		0	**6**
Other materials & supplies (156)		0	**7**
Stores expense (163)		0	**8**
Total Materials and Supplies	**223,762**	**222,212**	

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: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
$1,820,000 REVENUE BONDS	2,510	428	19,240	**1**
$18,100,000 BOND ANT NOTE	5,727	428	25,773	**2**
$2,230,000 REVENUE BONDS	1,949	428	21,440	**3**
$2,290,000 REVENUE BONDS	1,250	428	2,708	**4**
$2,400,000 REVENUE BONDS	3,008	428	32,080	**5**
$2,475,000 REVENUE BONDS	3,031	428	32,327	**6**
$21,750,000 BOND ANT NOTE	50,000	428	50,000	**7**
$3,620,000 REVENUE BONDS	4,000	428	8,666	**8**
$6,330,000 REVENUE BONDS	10,314	428	48,130	**9**
$8,425,000 REVENUE BONDS	37,314	428	174,134	**10**
Total			**414,498**	
Unamortized premium on debt (251)				
$4,850,000 REVENUE BONDS	94	428	1,473	**11**
Total			**1,473**	

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
Changes during year (explain):		
MAINS, SERVICES, HYDRANTS FUNDED BY TIF PROJECTS	1,899,596	2
Balance end of year	**3,353,924**	

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%	1,475,000	1
$1,820,000 WATER WORKS SYSTEM REVENUE	05/01/2000	06/01/2015	5.36%	1,165,000	2
$2,400,000 WATER WORKS SYSTEM REVENUE	01/01/2001	06/01/2018	5.20%	1,300,000	3
$6,330,000 WATER WORKS SYSTME REVENUE	09/01/2001	09/01/2012	4.49%	3,450,000	4
$2,475,000 WATER WORKS SYSTEM REVENUE	05/01/2002	09/01/2018	4.83%	2,150,000	5
$4,850,000 WATER WORKS SYSTEM REVENUE	05/01/2003	09/01/2023	4.81%	4,525,000	6
$6,950,000 WATER WORKS SYSTEM REVENUE	03/01/2004	09/01/2023	4.41%	6,775,000	7
$1,030,000 WATER WORKS SYSTEM REVENUE	03/01/2005	09/01/2010	4.00%	780,000	8
$3,620,000 WATER WORKS BOND ANTICIPATIC	03/01/2005	09/01/2010	4.00%	3,620,000	9
$2,290,000 WATERWORKS BOND ANTICIATION	03/01/2006	03/01/2010	4.15%	2,290,000	10
$18,100,000 WATERWORKS BOND ANTICIPATI	07/01/2007	04/01/2010	4.50%	18,100,000	11
$21,750,000 WATERWORKS BOND ANTICIPATI	07/01/2007	01/01/2009	4.50%	21,750,000	12
		Total Bonds (Account 221):		**67,380,000**	
Total Reacquired Bonds (Account 222)				0	13

Net amount of bonds outstanding December 31: 67,380,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCES FROM MUNICIPALITY	01/01/2003	07/01/2023	0.00%	1,937,500	**1**
Total for Account 223				**1,937,500**	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	667,887	1
Accruals:		
Charged water department expense	747,248	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
WCTS (Sewer) reimbursement	48,052	5
Total Accruals and other credits	**795,300**	
Taxes paid during year:		
County, state and local taxes	667,887	6
Social Security taxes	66,028	7
PSC Remainder Assessment	6,998	8
Other (explain):		
none		9
Total payments and other debits	**740,913**	
Balance end of year	**722,274**	

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)	
Bonds (221)					
$6,950,000 REVENUE BONDS	97,208	290,636	291,625	**96,219**	1
$2,230, 000 REVENUE BONDS	26,092	76,741	78,275	**24,558**	2
$1,820,000 REVENUE BONDS	22,954	66,888	68,862	**20,980**	3
$6,330,000 REVENUE BONDS	57,615	164,719	172,844	**49,490**	4
$2,400,000 REVENUE BONDS	23,075	67,725	69,225	**21,575**	5
$2,475,000 REVENUE BONDS	35,435	105,281	106,306	**34,410**	6
$3,620,000 REVENUE BONDS	48,267	144,800	144,800	**48,267**	7
$1,030,000 REVENUE BONDS	11,775	33,763	35,325	**10,213**	8
$4,850,000 REVENUE BONDS	72,939	217,142	218,819	**71,262**	9
$2,290,000 REVENUE BONDS	76,116	94,419	138,857	**31,678**	10
$21,750,000 REVENUE BOND ANTICIPATION NOTE		462,187	(27,188)	**489,375**	11
$18,100,000 REVENUE BOND ANTICIPATION NOTE		384,625	(22,625)	**407,250**	12
Subtotal	**471,476**	**2,108,926**	**1,275,125**	**1,305,277**	
Advances from Municipality (223)					
NONE	0			**0**	13
Subtotal	**0**	**0**	**0**	**0**	
Other Long-Term Debt (224)					
NONE	0			**0**	14
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE	0			**0**	15
Subtotal	**0**	**0**	**0**	**0**	
Total	**471,476**	**2,108,926**	**1,275,125**	**1,305,277**	

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	**0**	
Other Investments (124):		
SPECIAL ASSESSMENTS	228,654	2
Total (Acct. 124):	**228,654**	
Sinking Funds (125):		
$2,230,000 REVENUE BONDS	138,749	3
$1,820,000 REVENUE BONDS	241,348	4
$2,400,000 REVENUE BONDS	275,036	5
$6,330,000 REVENUE BONDS	922,823	6
$2,475,000 REVENUE BONDS	315,244	7
$4,850,000 REVENUE BONDS	212,596	8
$6,950,000 REVENUE BONDS	693,219	9
$3,620,000 BOND ANTICIPATION NOTES	48,267	10
$1,030,000 REVENUE BONDS	163,212	11
$2,290,000 BOND ANTICIPATION NOTES	31,678	12
Total (Acct. 125):	**3,042,172**	
Depreciation Fund (126):		
NONE		13
Total (Acct. 126):	**0**	
Other Special Funds (128):		
INVESTMENT CONTRUCTION FUND	1,888,506	14
INVESTMENT WATERWORKS BAN #1 CONSTRUCTION FUND	17,241,483	15
INVESTMENT WATERWORKS BAN #2 CONSTRUCTION FUND	18,508,996	16
Total (Acct. 128):	**37,638,985**	
Interest Special Deposits (132):		
NONE		17
Total (Acct. 132):	**0**	
Other Special Deposits (134):		
WELL ESCROW ACCOUNTS	74,398	18
Total (Acct. 134):	**74,398**	
Notes Receivable (141):		
NONE		19
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	698,675	20

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)	
Customer Accounts Receivable (142):		
Electric		21
Sewer (Regulated)		22
Other (specify):		
NONE		23
Total (Acct. 142):	**698,675**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		24
Merchandising, jobbing and contract work		25
Other (specify):		
SALE OF MATERIALS OTHER THAN CUSTOMERS	11,018	26
Total (Acct. 143):	**11,018**	
Receivables from Municipality (145):		
CUSTOMER ACCOUNTS RECEIVABLE-DELINQUENT TAX TOLL	6,534	27
Total (Acct. 145):	**6,534**	
Prepayments (165):		
NONE		28
Total (Acct. 165):	**0**	
Extraordinary Property Losses (182):		
NONE		29
Total (Acct. 182):	**0**	
Preliminary Survey and Investigation Charges (183):		
NONE		30
Total (Acct. 183):	**0**	
Clearing Accounts (184):		
NONE		31
Total (Acct. 184):	**0**	
Temporary Facilities (185):		
NONE		32
Total (Acct. 185):	**0**	
Miscellaneous Deferred Debits (186):		
WELL REHAB WORK	144,269	33
Total (Acct. 186):	**144,269**	
Payables to Municipality (233):		
NONE		34
Total (Acct. 233):	**0**	

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)	
Other Deferred Credits (253):		
Regulatory Liability	636,262	**35**
SPECIAL ASSESSMENT LEVY	22,642	**36**
Total (Acct. 253):	**658,904**	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	39,565,364	0	0	0	**39,565,364**	**1**
Materials and Supplies	222,987	0	0	0	**222,987**	**2**
Other (specify):						
NONE					**0**	**3**
Less Average:						
Reserve for Depreciation (111.1)	10,235,444	0	0	0	**10,235,444**	**4**
Customer Advances for Construction					**0**	**5**
Regulatory Liability	656,145	0	0	0	**656,145**	**6**
NONE					**0**	**7**
Average Net Rate Base	**28,896,762**	**0**	**0**	**0**	**28,896,762**	
Net Operating Income	1,567,675	0	0	0	**1,567,675**	**8**
Net Operating Income as a percent of Average Net Rate Base	**5.43%**	**N/A**	**N/A**	**N/A**	**5.43%**	

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	676,028	0	0	0	**676,028**	**1**
Add credits during year:						
NONE					**0**	**2**
Deduct charges:						
Miscellaneous Amortization (425)	39,766	0	0	0	**39,766**	**3**
Other (specify):						
NONE					**0**	**4**
Balance End of Year	**636,262**	**0**	**0**	**0**	**636,262**	

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

General footnotes

The 2006 adjustment listed in other debits is a depreciation correction of plant financed by contributions that was originally recorded as plant financed by municipality in 2006. The adjustment is being done per Mary Kettle at the PSC.

Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Servic

General footnotes

The 2006 adjustment listed in other credits is a depreciation correction of plant financed by contributions that was originally recorded as plant financed by municipality in 2006. The adjustment is being done per Mary Kettle at the PSC.

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.

Interest Accrued (Acct. 237) (Page F-18)

General footnotes

The negative interest paid of $27,188 and 22,265 was received at bond closing and booked to interest expense.

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 3, 2007 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.

Account 143- This is a receivable for property damage owed to the Utility. Charges to the customer include replacements of hydrants, etc due to traffic accidents.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	6,112,825	6,161,535	1
Total Sales of Water	**6,112,825**	**6,161,535**	
Other Operating Revenues			
Forfeited Discounts (470)	15,722	15,005	2
Miscellaneous Service Revenues (471)	3,180	5,450	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	232,444	256,481	6
Total Other Operating Revenues	**251,346**	**276,936**	
Total Operating Revenues	**6,364,171**	**6,438,471**	
Operation and Maintenenance Expenses			
Source of Supply Expense (600-617)	143,594	188,750	7
Pumping Expenses (620-633)	783,995	906,279	8
Water Treatment Expenses (640-652)	106,421	86,837	9
Transmission and Distribution Expenses (660-678)	1,250,224	1,157,142	10
Customer Accounts Expenses (901-905)	177,058	171,155	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	753,990	683,770	13
Total Operation and Maintenenance Expenses	**3,215,282**	**3,193,933**	
Other Operating Expenses			
Depreciation Expense (403)	833,966	790,186	14
Amortization Expense (404-407)		0	15
Taxes (408)	747,248	682,974	16
Total Other Operating Expenses	**1,581,214**	**1,473,160**	
Total Operating Expenses	**4,796,496**	**4,667,093**	
NET OPERATING INCOME	**1,567,675**	**1,771,378**	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	
Metered Sales to General Customers (461)				
Residential	14,060	668,407	3,033,773	4
Commercial	1,367	397,121	1,288,875	5
Industrial	56	317,492	695,882	6
Total Metered Sales to General Customers (461)	**15,483**	**1,383,020**	**5,018,530**	
Private Fire Protection Service (462)	253		94,272	7
Public Fire Protection Service (463)	15,483		802,670	8
Other Sales to Public Authorities (464)	73	78,299	197,353	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	**31,292**	**1,461,319**	**6,112,825**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	802,670	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
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**802,670**	
Forfeited Discounts (470):		
Customer late payment charges	14,879	5
Other (specify):		
INTEREST ON DELINQUENT TAX ROLL	843	6
Total Forfeited Discounts (470)	**15,722**	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	3,180	7
Total Miscellaneous Service Revenues (471)	**3,180**	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	**0**	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	97,823	10
Other (specify):		
WATER PERMITS	3,305	11
EXEMPTION & PRIVATE METER RENTALS	131,316	12
Total Other Water Revenues (474)	**232,444**	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	74,977	92,692	1
Operation Labor and Expenses (601)	4,835	2,046	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	5,565	226	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	1,170	591	7
Maintenance of Collecting and Impounding Reservoirs (612)	12,308	8,463	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	44,739	84,732	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	**143,594**	**188,750**	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	222	338	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)	475,800	461,728	17
Pumping Labor and Expenses (624)	51,998	39,396	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	24,783	17,596	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	124	0	22
Maintenance of Structures and Improvements (631)	26,998	146,751	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	204,070	240,470	25
Total Pumping Expenses	**783,995**	**906,279**	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	49,130	27,810	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)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	40,990	46,158	**28**
Miscellaneous Expenses (643)	13,606	9,594	**29**
Rents (644)	0	0	**30**
Maintenance Supervision and Engineering (650)	0	0	**31**
Maintenance of Structures and Improvements (651)	350	1,049	**32**
Maintenance of Water Treatment Equipment (652)	2,345	2,226	**33**
Total Water Treatment Expenses	**106,421**	**86,837**	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	67,569	69,729	**34**
Storage Facilities Expenses (661)	972	885	**35**
Transmission and Distribution Lines Expenses (662)	23	0	**36**
Meter Expenses (663)	12,597	15,826	**37**
Customer Installations Expenses (664)	78	550	**38**
Miscellaneous Expenses (665)	94,012	85,492	**39**
Rents (666)	0	0	**40**
Maintenance Supervision and Engineering (670)	0	0	**41**
Maintenance of Structures and Improvements (671)	407	0	**42**
Maintenance of Distribution Reservoirs and Standpipes (672)	0	160	**43**
Maintenance of Transmission and Distribution Mains (673)	794,194	705,721	**44**
Maintenance of Fire Mains (674)	0	0	**45**
Maintenance of Services (675)	124,952	152,618	**46**
Maintenance of Meters (676)	85,478	86,945	**47**
Maintenance of Hydrants (677)	69,942	39,216	**48**
Maintenance of Miscellaneous Plant (678)	0	0	**49**
Total Transmission and Distribution Expenses	**1,250,224**	**1,157,142**	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	**50**
Meter Reading Labor (902)	17,434	18,539	**51**
Customer Records and Collection Expenses (903)	159,272	150,649	**52**
Uncollectible Accounts (904)	352	1,967	**53**

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)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	**54**
Total Customer Accounts Expenses	**177,058**	**171,155**	
SALES EXPENSES			
Sales Expenses (910)	0	0	**55**
Total Sales Expenses	**0**	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	178,693	173,338	**56**
Office Supplies and Expenses (921)	10,984	7,536	**57**
Administrative Expenses Transferred--Credit (922)	0	0	**58**
Outside Services Employed (923)	52,536	40,357	**59**
Property Insurance (924)	10,824	11,775	**60**
Injuries and Damages (925)	71,755	71,061	**61**
Employee Pensions and Benefits (926)	279,758	217,618	**62**
Regulatory Commission Expenses (928)	11,014	0	**63**
Duplicate Charges--Credit (929)	0	0	**64**
Miscellaneous General Expenses (930)	89,622	89,849	**65**
Rents (931)	17,987	19,019	**66**
Maintenance of General Plant (932)	30,817	53,217	**67**
Total Administrative and General Expenses	**753,990**	**683,770**	
Total Operation and Maintenance Expenses	**3,215,282**	**3,193,933**	

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		722,274	667,887	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		38,434	39,957	2
Net property tax equivalent		**683,840**	**627,930**	
Social Security		66,028	59,252	3
PSC Remainder Assessment		6,998	5,272	4
Other (specify): WCTS REIMBURSEMENT SOC SEC		(9,618)	(9,480)	5
Total tax expense		**747,248**	**682,974**	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.173992				3
County tax rate	mills		4.958363				4
Local tax rate	mills		7.567575				5
School tax rate	mills		8.352169				6
Voc. school tax rate	mills		1.373980				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**22.426079**				10
Less: state credit	mills		1.341632				11
Net tax rate	mills		**21.084447**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**7.567575**				14
Combined School Tax Rate	mills		**9.726149**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**17.293724**				17
Total Tax Rate	mills		**22.426079**				18
Ratio of Local and School Tax to Total	dec.		**0.771143**				19
Total tax net of state credit	mills		**21.084447**				20
Net Local and School Tax Rate	mills		**16.259133**				21
Utility Plant, Jan. 1	$	**50,115,071**	50,115,071				22
Materials & Supplies	$	**222,212**	222,212				23
Subtotal	$	**50,337,283**	**50,337,283**				24
Less: Plant Outside Limits	$	**4,793,720**	4,793,720				25
Taxable Assets	$	**45,543,563**	**45,543,563**				26
Assessment Ratio	dec.		0.975388				27
Assessed Value	$	**44,422,645**	**44,422,645**				28
Net Local & School Rate	mills		**16.259133**				29
Tax Equiv. Computed for Current Year	$	**722,274**	**722,274**				30
Tax Equivalent per 1994 PSC Report	$	424,278					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	$						33
Tax equiv. for current year (see note 6)	$	**722,274**					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)	
INTANGIBLE PLANT			
Organization (301)	686		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**686**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	225,594		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
Total Source of Supply Plant	**2,579,839**	**0**	
PUMPING PLANT			
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
Total Pumping Plant	**3,345,651**	**0**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	333,893		22
Water Treatment Equipment (332)	77,647		23
Total Water Treatment Plant	**411,540**	**0**	

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)	
INTANGIBLE PLANT				
Organization (301)			**686**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**686**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			**225,594**	**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**
Total Source of Supply Plant	**0**	**0**	**2,579,839**	
PUMPING PLANT				
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**
Total Pumping Plant	**0**	**0**	**3,345,651**	
WATER TREATMENT PLANT				
Land and Land Rights (330)			**0**	**21**
Structures and Improvements (331)			**333,893**	**22**
Water Treatment Equipment (332)			**77,647**	**23**
Total Water Treatment Plant	**0**	**0**	**411,540**	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	69,856		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	5,075,305	32,810	26
Transmission and Distribution Mains (343)	17,272,843	1,035,082	27
Fire Mains (344)	0		28
Services (345)	3,346,541	205,991	29
Meters (346)	3,737,711	157,777	30
Hydrants (348)	1,228,590	65,678	31
Other Transmission and Distribution Plant (349)	1,311		32
Total Transmission and Distribution Plant	**30,732,157**	**1,497,338**	
GENERAL PLANT			
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)	98,069		36
Transportation Equipment (392)	522,760	39,570	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)	348,218		43
Miscellaneous Equipment (398)	75,017		44
Other Tangible Property (399)	0		45
Total General Plant	**1,958,979**	**39,570**	
Total utility plant in service directly assignable	**39,028,852**	**1,536,908**	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	**39,028,852**	**1,536,908**	

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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			**69,856**	**24**
Structures and Improvements (341)			**0**	**25**
Distribution Reservoirs and Standpipes (342)			**5,108,115**	**26**
Transmission and Distribution Mains (343)	13,987	(404,801)	**17,889,137**	**27**
Fire Mains (344)			**0**	**28**
Services (345)	9,047		**3,543,485**	**29**
Meters (346)	870		**3,894,618**	**30**
Hydrants (348)	10,761		**1,283,507**	**31**
Other Transmission and Distribution Plant (349)			**1,311**	**32**
Total Transmission and Distribution Plant	**34,665**	**(404,801)**	**31,790,029**	
GENERAL PLANT				
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)			**98,069**	**36**
Transportation Equipment (392)	24,417		**537,913**	**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)			**348,218**	**43**
Miscellaneous Equipment (398)			**75,017**	**44**
Other Tangible Property (399)			**0**	**45**
Total General Plant	**24,417**	**0**	**1,974,132**	
Total utility plant in service directly assignable	**59,082**	**(404,801)**	**40,101,877**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**59,082**	**(404,801)**	**40,101,877**	

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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	**0**	**0**	
PUMPING PLANT			
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
Total Pumping Plant	**0**	**0**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	**0**	**0**	

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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
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
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
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
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
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)	7,421,892	1,753,574	27
Fire Mains (344)	0		28
Services (345)	1,683,526	46,384	29
Meters (346)	0		30
Hydrants (348)	637,524	117,270	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	**9,742,942**	**1,917,228**	
GENERAL PLANT			
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
Total General Plant	**0**	**0**	
Total utility plant in service directly assignable	**9,742,942**	**1,917,228**	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	**9,742,942**	**1,917,228**	

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)	
TRANSMISSION AND DISTRIBUTION PLANT				
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)	11,888	404,801	**9,568,379**	**27**
Fire Mains (344)			**0**	**28**
Services (345)	7,689		**1,722,221**	**29**
Meters (346)			**0**	**30**
Hydrants (348)	9,146		**745,648**	**31**
Other Transmission and Distribution Plant (349)			**0**	**32**
Total Transmission and Distribution Plant	**28,723**	**404,801**	**12,036,248**	
GENERAL PLANT				
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**
Total General Plant	**0**	**0**	**0**	
Total utility plant in service directly assignable	**28,723**	**404,801**	**12,036,248**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**28,723**	**404,801**	**12,036,248**	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	629,576	2.90%	31,731	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	500,615	1.80%	22,682	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	**1,130,191**		**54,413**	
PUMPING PLANT				
Structures and Improvements (321)	604,459	3.20%	32,847	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	117,440	4.40%	17,771	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,317,963	4.40%	81,399	12
Diesel Pumping Equipment (326)	27,056	4.40%	876	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	28,964	4.40%		15
Total Pumping Plant	**2,095,882**		**132,893**	
WATER TREATMENT PLANT				
Structures and Improvements (331)	24,926	3.20%	10,685	16
Water Treatment Equipment (332)	77,647	6.00%		17
Total Water Treatment Plant	**102,573**		**10,685**	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	1,030,324	2.50%	146,883	19
Transmission and Distribution Mains (343)	1,924,779	1.30%	224,475	20
Fire Mains (344)	0			21
Services (345)	760,158	2.90%	96,912	22
Meters (346)	1,105,216	5.50%	205,548	23
Hydrants (348)	224,447	2.20%	26,929	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					**0**	**1**
312					**0**	**2**
313					**0**	**3**
314					**661,307**	**4**
315					**0**	**5**
316					**523,297**	**6**
317					**0**	**7**
	0	**0**	**0**	**0**	**1,184,604**	
321					**637,306**	**8**
322					**0**	**9**
323					**135,211**	**10**
324					**0**	**11**
325					**1,399,362**	**12**
326					**27,932**	**13**
327					**0**	**14**
328					**28,964**	**15**
	0	**0**	**0**	**0**	**2,228,775**	
331					**35,611**	**16**
332					**77,647**	**17**
	0	**0**	**0**	**0**	**113,258**	
341					**0**	**18**
342					**1,177,207**	**19**
343	13,987	3,954		(9,297)	**2,122,016**	**20**
344					**0**	**21**
345	9,047	1,403			**846,620**	**22**
346	870				**1,309,894**	**23**
348	10,761	1,471			**239,144**	**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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	1,311	5.00%		25
Total Transmission and Distribution Plant	**5,046,235**		**700,747**	
GENERAL PLANT				
Structures and Improvements (390)	42,825	2.90%	3,365	26
Office Furniture and Equipment (391)	29,286	5.80%		27
Computer Equipment (391.1)	90,859	20.00%	5,575	28
Transportation Equipment (392)	233,783	13.30%	42,350	29
Stores Equipment (393)	1,399	5.80%	185	30
Tools, Shop and Garage Equipment (394)	177,661	5.80%	5,746	31
Laboratory Equipment (395)	122	5.80%		32
Power Operated Equipment (396)	271,945	7.50%		33
Communication Equipment (397)	309,313	15.00%		34
SCADA Equipment (397.1)	220,834	9.20%	26,697	35
Miscellaneous Equipment (398)	26,636	5.80%	4,351	36
Other Tangible Property (399)	0			37
Total General Plant	**1,404,663**		**88,269**	
Total accum. prov. directly assignable	**9,779,544**		**987,007**	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	**9,779,544**		**987,007**	

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**
	34,665	**6,828**	**0**	**(9,297)**	**5,696,192**	
390					**46,190**	**26**
391					**29,286**	**27**
391.1					**96,434**	**28**
392	24,417				**251,716**	**29**
393					**1,584**	**30**
394					**183,407**	**31**
395					**122**	**32**
396					**271,945**	**33**
397					**309,313**	**34**
397.1					**247,531**	**35**
398					**30,987**	**36**
399					**0**	**37**
	24,417	**0**	**0**	**0**	**1,468,515**	
	59,082	**6,828**	**0**	**(9,297)**	**10,691,344**	
					0	**38**
	59,082	**6,828**	**0**	**(9,297)**	**10,691,344**	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			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
Total Source of Supply Plant	**0**		**0**	
PUMPING PLANT				
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
Total Pumping Plant	**0**		**0**	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	**0**		**0**	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	840,959	1.30%	133,262	20
Fire Mains (344)	0			21
Services (345)	352,677	2.90%	48,705	22
Meters (346)	0			23
Hydrants (348)	100,137	2.20%	17,767	24

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	11,888	3,361		9,297	**968,269**	**20**
344					**0**	**21**
345	7,689	1,192			**392,501**	**22**
346					**0**	**23**
348	9,146	1,250			**107,508**	**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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	**1,293,773**		**199,734**	
GENERAL PLANT				
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
Total General Plant	**0**		**0**	
Total accum. prov. directly assignable	**1,293,773**		**199,734**	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	**1,293,773**		**199,734**	

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
	28,723	5,803	0	9,297	1,468,278	
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	
	28,723	5,803	0	9,297	1,468,278	
					0	38
	28,723	5,803	0	9,297	1,468,278	

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.

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			156,417	**156,417**	1
February			142,476	**142,476**	2
March			164,893	**164,893**	3
April			159,130	**159,130**	4
May			180,855	**180,855**	5
June			188,185	**188,185**	6
July			183,892	**183,892**	7
August			175,446	**175,446**	8
September			164,051	**164,051**	9
October			160,055	**160,055**	10
November			153,451	**153,451**	11
December			144,590	**144,590**	12
Total annual pumpage	**0**	**0**	**1,973,441**	**1,973,441**	
Less: Water sold				1,461,319	13
Volume pumped but not sold				**512,122**	14
Volume sold as a percent of volume pumped				**74%**	15
Volume used for water production, water quality and system maintenance				91,362	16
Volume related to equipment/system malfunction				48,183	17
Non-utility volume NOT included in water sales				87,617	18
Total volume not sold but accounted for				**227,162**	19
Volume pumped but unaccounted for				**284,960**	20
Percent of water lost				**14%**	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.)				14,925	24
Date of maximum: 8/6/2007					25
Cause of maximum: Hot, dry conditions					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,786	27
Date of minimum: 1/28/2007					28
Total KWH used for pumping for the year				5,025,101	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
169 BISCHOFF STREET	10	855	20	427,300	Yes	1
285 W ARNDT STREET	11	750	15	407,700	Yes	2
101 N MACY STREET	12	745	15	721,000	Yes	3
648 N MAIN STREET	13	790	19	407,800	Yes	4
464 E JOHNSON STREET	14	835	12	460,300	Yes	5
53 W BANK STREET	15	825	15	334,600	Yes	6
1822 MORRIS STREET	16	958	19	84,700	Yes	7
N5089 HICKORY ROAD	17	1,025	14	318,600	Yes	8
1445 S HICKORY STREET	18	989	19	155,300	Yes	9
N5701 HIGHWAY 151	19	870	19	80,900	Yes	10
N5386 RIVER ROAD	20	911	19	369,200	Yes	11
610 N ROLLING MEADOWS DRIVE	21	784	17	197,400	Yes	12
285 N SEYMOUR STREET	22	655	15	344,800	Yes	13
N5146 RIVER ROAD	23	965	15	428,600	Yes	14
N4784 RIVER ROAD	24	1,055	15	413,000	Yes	15
N4391 RIVER ROAD	25	1,140	15	478,200	Yes	16

SOURCES OF WATER SUPPLY - SURFACE WATERS

	Intakes				
Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	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				9
Standby Engine Mfr	US	US	US	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				22
Standby Engine Mfr	US	US	US	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				9
Standby Engine Mfr	GENERAL ELECTRIC	US	US	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				22
Standby Engine Mfr	US	US	US	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	N4784 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				9
Standby Engine Mfr	US	US	US	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				22
Standby Engine Mfr	US			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
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	ET	R	R	5
Year constructed	1993	1952	1885	6
Primary material (earthen, steel,				7
concrete, other)	STEEL	CONCRETE	CONCRETE	8
Elevation difference in feet				9
(See Headnote 3.)	100	15	15	10
Total capacity in gallons (actual)	500,000	1,000,000	2,100,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)	OTHER	GAS	GAS	14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)	WELLHOUSE	WELLHOUSE	CENTRAL FACILITIES	17
Filters, type (gravity, pressure,				18
other, none)	NONE	NONE	NONE	19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)	0.0000	0.0000	0.0000	22
Is a corrosion control chemical				23
used (yes, no)?	N	Y	Y	24
Is water fluoridated (yes, no)?	Y	Y	Y	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MORRIS-A	NE-B	NORTHEAST-A	1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	R	ET	R	5
Year constructed	1967	1964	1995	6
Primary material (earthen, steel,				7
concrete, other)	CONCRETE	STEEL	CONCRETE	8
Elevation difference in feet				9
(See Headnote 3.)	15	100	24	10
Total capacity in gallons (actual)	1,500,000	75,000	500,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)	GAS	OTHER	OTHER	14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)	BOOSTER STATION	WELLHOUSE	BOOSTER STATION	17
Filters, type (gravity, pressure,				18
other, none)	NONE	OTHER	NONE	19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)	0.0000	0.2500	0.0000	22
Is a corrosion control chemical				23
used (yes, no)?	Y	N	N	24
Is water fluoridated (yes, no)?	Y	Y	Y	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTHWEST	TROWBRIDGE	WHISPERING SPRINGS	1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	ET	R	ET	5
Year constructed	2006	1988	2002	6
Primary material (earthen, steel,				7
concrete, other)	STEEL	CONCRETE	STEEL	8
Elevation difference in feet				9
(See Headnote 3.)	129	54	110	10
Total capacity in gallons (actual)	1,000,000	3,000,000	250,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)	GAS	GAS	GAS	14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	17
Filters, type (gravity, pressure,				18
other, none)	OTHER	OTHER	OTHER	19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)	1.0000	1.5000	0.2500	22
Is a corrosion control chemical				23
used (yes, no)?	N	Y	N	24
Is water fluoridated (yes, no)?	Y	Y	Y	25

WATER MAINS

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

			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	38,579	0	771	0	**37,808**	3
P	D	4.000	177	42	0	0	**219**	4
M	D	6.000	274,235	169	6,742	0	**267,662**	5
P	D	6.000	16,635	827	0	0	**17,462**	6
M	D	8.000	278,852	621	4,803	0	**274,670**	7
M	S	8.000	364	0	0	0	**364**	8
P	D	8.000	83,849	6,672	0	0	**90,521**	9
M	D	10.000	61,127	0	0	0	**61,127**	10
M	S	10.000	3,825	0	0	0	**3,825**	11
P	D	10.000	10,512	0	0	0	**10,512**	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	198,555	0	45	0	**198,510**	15
M	S	12.000	15,517	0	0	0	**15,517**	16
P	D	12.000	49,763	2,607	0	0	**52,370**	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	36,891	0	0	0	**36,891**	21
M	S	16.000	4,274	0	0	0	**4,274**	22
P	D	16.000	8,689	0	0	0	**8,689**	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	19,065	0	0	0	**19,065**	26
M	S	20.000	159	0	0	0	**159**	27
P	D	20.000	300	0	0	0	**300**	28
M	D	24.000	6,332	0	0	0	**6,332**	29
M	S	24.000	25	0	0	0	**25**	30
M	D	30.000	4,997	0	0	0	**4,997**	31

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**	**32**
Total Within Municipality			**1,156,320**	**10,938**	**12,361**	**0**	**1,154,897**	
Total Utility			**1,156,320**	**10,938**	**12,361**	**0**	**1,154,897**	

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	4,040	0	175	0	3,865		1
M	0.750	4,981	0	48	0	4,933		2
P	0.750	2	1	0	0	3		3
M	1.000	2,650	0	17	0	2,633		4
L	1.000	21	0	0	0	21		5
P	1.000	733	216	0	0	949		6
M	1.250	2	0	0	0	2		7
P	1.250	333	81	0	0	414		8
L	1.500	14	0	0	0	14		9
P	1.500	27	0	0	0	27		10
M	1.500	111	1	0	0	112		11
M	2.000	253	0	2	0	251		12
P	2.000	102	9	0	0	111		13
L	2.000	7	0	1	0	6		14
M	3.000	4	0	0	0	4		15
M	4.000	45	0	2	0	43		16
P	4.000	7	3	0	0	10		17
M	6.000	22	1	0	0	23		18
P	6.000	3	1	0	0	4		19
M	8.000	5	0	1	0	4		20
P	8.000	2	0	1	0	1		21
Total Utility		**13,364**	**313**	**247**	**0**	**13,430**	**0**	

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	10,812	3	70	(3)	**10,742**	62	**1**
0.750	4,577	0	14	(22)	**4,541**	8	**2**
1.000	845	36	2	5	**884**	10	**3**
1.500	275	1	1	1	**276**	2	**4**
2.000	366	0	0	8	**374**	4	**5**
3.000	65	0	0	1	**66**	0	**6**
4.000	18	0	0	0	**18**	0	**7**
6.000	14	0	0	1	**15**	14	**8**
Total:	**16,972**	**40**	**87**	**(9)**	**16,916**	**100**	

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	9,564	349	4	4	0	821	**10,742**	**1**
0.750	3,732	348	7	3	0	451	**4,541**	**2**
1.000	568	230	7	9	0	70	**884**	**3**
1.500	27	206	12	11	0	20	**276**	**4**
2.000	4	272	28	45	0	25	**374**	**5**
3.000	0	28	2	6	0	30	**66**	**6**
4.000	0	4	3	4	0	7	**18**	**7**
6.000	0	0	8	0	0	7	**15**	**8**
Total:	**13,895**	**1,437**	**71**	**82**	**0**	**1,431**	**16,916**	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	**1**
Within Municipality	1,734	7	6		1,735	**2**
Total Fire Hydrants	**1,734**	**7**	**6**	**0**	**1,735**	
Flushing Hydrants						
	40	0	2		38	**3**
Total Flushing Hydrants	**40**	**0**	**2**	**0**	**38**	

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:	1,300
Number of distribution system valves end of year:	2,855
Number of distribution valves operated during year:	1,500

WATER OPERATING SECTION FOOTNOTES

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 $97,823 is the return on net investment in meters charged to the sewer department.

The $131,316 is the meter rental for exempt & private meters.

Water Operation & Maintenance Expenses (Page W-05)

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

Operation Supervision and Engineering (600) - The decrease is due to major repair work done on well #18 and booster pump maintenance done in 2006.

Employee Pensions and Benefits (926) - The increase is due to an 11% increase in health insurance costs along with the payout of employee health insurance credits for a retiring employee.

Regulatory Commission Expenses (928) - The increase is due to costs paid to the PSC for a rate case started in 2007 and authorized in 2007.

Maintenance of Hydrants (677) - The increase is due to hydrant painting and labor and material costs for repair of hydrants because of increased hydrant damages.

Chemicals (641) - The increase was due to a significant increase in costs to purchase Hydrofluosilicic Acid and Poly Phospate.

Maintenance of Structures and Improvements (631) - The decrease was due to repair work at Merrill Ave reservoir, recoating of the NE Ground reservoir, and recoating of the Trowbridge reservoir done in 2006.

Maintenance of General Plant (932) - The decrease was due to building repairs done in 2006 that were not done in 2007.

Maintenance of Wells and Springs (614) - The decrease is due to 1999 Well Rehab being fully amortized in 2006.

Maintenance of Services (675) - The decrease was due to the lowering of existing services that freeze in the winter which were done in 2005 and 2006.

Outside Services Employed (923) - The increase is due to GIS costs for a GIS system that was instituted in 2007.

Pumping Labor and Expenses (624) - The increase is due to labor costs to monitor the pumping equipment. Some of the existing pumps had increased usage due to not using wells with high radium levels.

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

The adjustment to account 343.1 is a correction of plant financed by contributions that was originally recorded as plant financed by municipality in 2006. The adjustment is being done per Mary Kettle at the PSC.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

The adjustment to account 343.2 is a correction of plant financed by contributions that was originally recorded as plant financed by municipality in 2006. The adjustment is being done per Mary Kettle at the PSC.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

The adjustment to account 343.1 is a correction of plant financed by contributions that was originally recorded as plant financed by municipality in 2006. Adjustment done per Mary Kettle at the PSC.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

The adjustment to account 343.2 is a correction of plant financed by contributions that was originally recorded as plant financed by municipality in 2006. The adjustment is being done per Mary Kettle at the PSC.

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 recontruction of existing mains. The new developement additions are assessed to property owners when developed based upon the 2007 assessment ratio. The reconstruction was financed by revenue bonds.

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 2007 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 2007.

Meters (Page W-23)

Explain all reported adjustments.

The adjustments in 2007 were corrections from 2006. The 2006 ending amounts were incorrectly reported.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

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

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

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

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

Yes