



3013 (02-05-09)

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, 2008

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

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

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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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

Email 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:

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

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

Name: MR TIMOTHY J LAKIN

Title: CITY COUNCIL PRESIDENT

Office Address:

160 S MACY ST

P.O. BOX 150

FOND DU LAC, WI 54936-0150

Telephone: (920) 322 - 3407

Fax Number: (920) 322 - 3402

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

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

YES

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

Name: TOM KARMAN

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

Email Address: karmant@schencksolutions.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 7/23/2008

Period covered by most recent audit: JANUARY 1, 2007-DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: MS KATHRYN S SCHARF

Title: WATER OPERATIONS MANAGER

Office Address:

160 S MACY STREET

P.O. BOX 150

FOND DU LAC, WI 54936-0150

Telephone: (920) 322 - 3682

Fax Number: (920) 322 - 3681

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

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

Names of members of utility commission/committee:

MR TIMOTHY J LAKIN, CITY COUNCIL PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,498,738	6,364,171	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,846,841	3,215,282	2
Depreciation Expense (403)	945,593	833,966	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	896,729	747,248	5
Total Operating Expenses	4,689,163	4,796,496	
Net Operating Income	4,809,575	1,567,675	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	4,809,575	1,567,675	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(29,804)	3,511	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,142,178	1,655,882	10
Miscellaneous Nonoperating Income (421)	111,678	3,608	11
Total Other Income	1,224,052	1,663,001	
Total Income	6,033,627	3,230,676	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(39,766)	(39,766)	12
Other Income Deductions (426)	188,321	199,734	13
Total Miscellaneous Income Deductions	148,555	159,968	
Income Before Interest Charges	5,885,072	3,070,708	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,468,369	2,108,926	14
Amortization of Debt Discount and Expense (428)	103,879	81,694	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	2,572,248	2,190,620	
Net Income	3,312,824	880,088	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	21,596,599	20,753,825	20
Balance Transferred from Income (433)	3,312,824	880,088	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)	24,872,109	21,596,599	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	9,498,738	0	9,498,738	1
Total (Acct. 400):	9,498,738	0	9,498,738	
Operation and Maintenance Expense (401-402):				
Derived	2,846,841	0	2,846,841	2
Total (Acct. 401-402):	2,846,841	0	2,846,841	
Depreciation Expense (403):				
Derived	945,593	0	945,593	3
Total (Acct. 403):	945,593	0	945,593	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	896,729	0	896,729	5
Total (Acct. 408):	896,729	0	896,729	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	4,809,575	0	4,809,575	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(29,804)	0	(29,804)	8
Total (Acct. 415-416):	(29,804)	0	(29,804)	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON WELL ESCROW ACCOUNTS	1,161	0	1,161	11
INTEREST ON SPECIAL ASSESSMENTS	10,658	0	10,658	12
INTEREST ON INVESTMENTS	1,130,359		1,130,359	13
Total (Acct. 419):	1,142,178	0	1,142,178	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		110,855	110,855	14

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
GAIN ON DISPOSAL OF FIXED ASSETS	823		823	15
Total (Acct. 421):	823	110,855	111,678	
TOTAL OTHER INCOME:	1,113,197	110,855	1,224,052	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(39,766)	0	(39,766)	16
NONE			0	17
Total (Acct. 425):	(39,766)	0	(39,766)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	188,321	188,321	18
NONE			0	19
Total (Acct. 426):	0	188,321	188,321	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(39,766)	188,321	148,555	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	2,468,369	0	2,468,369	20
Total (Acct. 427):	2,468,369	0	2,468,369	
Amortization of Debt Discount and Expense (428):				
REVENUE BOND DISCOUNT AND ISSUE COSTS	103,879		103,879	21
Total (Acct. 428):	103,879	0	103,879	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	2,572,248	0	2,572,248	
NET INCOME:	3,390,290	(77,466)	3,312,824	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	12,948,053	8,648,546	21,596,599	26
Total (Acct. 216):	12,948,053	8,648,546	21,596,599	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	3,390,290	(77,466)	3,312,824	27
Total (Acct. 433):	3,390,290	(77,466)	3,312,824	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
AMORTIZED LOSS ON ADVANCE REFUNDING	37,314		37,314	* 29
Total (Acct. 435)--Debit:	37,314	0	37,314	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	16,301,029	8,571,080	24,872,109	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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

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

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	29,804				29,804	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	29,804	0	0	0	29,804	
Net income (or loss)	(29,804)	0	0	0	(29,804)	

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	9,498,738	0	0	0	9,498,738	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	3,732				3,732	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	9,495,006	0	0	0	9,495,006	

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	830,766	21,021	851,787	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	139,210	0	139,210	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	21,021	(21,021)	0	19
Total Payroll	990,997	0	990,997	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	17.7	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	82,705,748	60,864,477	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	12,487,387	12,159,622	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	70,218,361	48,704,855	
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)	220,456	228,654	8
Sinking Funds (125)	3,425,304	3,042,172	9
Depreciation Fund (126)	0		10
Other Special Funds (128)	17,649,101	37,638,985	11
Total Other Property and Investments	21,370,999	40,985,949	
CURRENT AND ACCRUED ASSETS			
Cash (131)	3,944,702	7,538,276	12
Special Deposits (134)	78,559	74,398	13
Working Funds (135)	500	500	14
Temporary Cash Investments (136)	0	0	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,170,581	698,675	17
Other Accounts Receivable (143)	138,483	11,018	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	10,528	6,534	20
Plant Materials and Operating Supplies (154)	262,570	223,762	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	10,146	12,833	26
Accrued Utility Revenues (173)	1,401,331	892,334	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
Total Current and Accrued Assets	7,017,400	9,458,330	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	312,712	414,498	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	94,297	144,269	34
Total Deferred Debits	407,009	558,767	
Total Assets and Other Debits	99,013,769	99,707,901	

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	3,353,924	35
Appropriated Earned Surplus (215)	0	0	36
Unappropriated Earned Surplus (216)	24,872,109	21,596,599	37
Total Proprietary Capital	28,226,033	24,950,523	
LONG-TERM DEBT			
Bonds (221)	45,820,000	67,380,000	38
Advances from Municipality (223)	1,687,500	1,937,500	39
Other Long-Term Debt (224)	19,316,542	0	40
Total Long-Term Debt	66,824,042	69,317,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	1,518,300	2,559,782	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	0	2,250	44
Taxes Accrued (236)	877,398	722,274	45
Interest Accrued (237)	713,939	1,305,277	46
Tax Collections Payable (241)	0	0	47
Miscellaneous Current and Accrued Liabilities (242)	160,689	139,918	48
Total Current and Accrued Liabilities	3,270,326	4,729,501	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	1,379	1,473	49
Customer Advances for Construction (252)	50,000	50,000	50
Other Deferred Credits (253)	641,989	658,904	51
Total Deferred Credits	693,368	710,377	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	52
Injuries and Damages Reserve (262)	0	0	53
Pensions and Benefits Reserve (263)	0	0	54
Miscellaneous Operating Reserves (265)	0	0	55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	99,013,769	99,707,901	

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	60,864,477	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	70,538,450	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,057,508	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	109,790				8
Total Utility Plant	82,705,748	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)	10,882,113	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,605,274	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	12,487,387	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	70,218,361	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	10,691,344				10,691,344	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	945,593				945,593	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	108,776				108,776	6
Accruals charged other						7
accounts (specify):						8
Clearing Accts-General, Trans, Bckh	50,785				50,785	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	1,105,154	0	0	0	1,105,154	16
Debits during year						17
Book cost of plant retired	901,377				901,377	18
Cost of removal	13,008				13,008	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	914,385	0	0	0	914,385	25
Balance end of year (111.1)	10,882,113	0	0	0	10,882,113	26
Footnotes						27

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

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	1,468,278				1,468,278	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	188,321				188,321	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	188,321	0	0	0	188,321	16
Debits during year						17
Book cost of plant retired	40,270				40,270	18
Cost of removal	11,055				11,055	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	51,325	0	0	0	51,325	25
Balance end of year (111.2)	1,605,274	0	0	0	1,605,274	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		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)	262,570	223,762	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	262,570	223,762	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$1,685,000 BOND ANT NOTE	16,459	428	23,043	1
\$1,820,000 REVENUE BONDS	2,510	428	16,730	2
\$18,100,000 BOND ANT NOTE	11,455	428	14,318	3
\$2,230,000 REVENUE BONDS	1,949	428	19,491	4
\$2,290,000 REVENUE BONDS	1,250	428	1,458	5
\$2,400,000 REVENUE BONDS	3,031	428	29,073	6
\$2,475,000 REVENUE BONDS	2,331	428	29,296	7
\$21,750,000 BOND ANT NOTE	50,000	428	0	8
\$3,620,000 REVENUE BONDS	3,999	428	4,667	9
\$6,330,000 REVENUE BONDS	10,314	428	37,817	10
\$8,425,000 REVENUE BONDS	37,314	428	136,819	11
Total			312,712	
Unamortized premium on debt (251)				
\$4,850,000 REVENUE BONDS	94	428	1,379	12
Total			1,379	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,353,924	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>3,353,924</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$2,230,000 Water Works System Revenue Bonds	03/01/1998	03/01/2018	4.25%	1,375,000	1
\$1,820,000 WATER WORKS SYSTEM REVENUE BONDS	05/01/2000	06/01/2015	5.35%	1,045,000	2
\$2,400,000 WATER WORKS SYSTEM REVENUE BONDS	01/01/2001	06/01/2018	5.20%	1,200,000	3
\$6,330,000 WATER WORKS SYSTEME REVENUE BONDS	09/01/2001	09/01/2012	4.49%	2,825,000	4
\$2,475,000 WATER WORKS SYSTEM REVENUE BONDS	05/01/2002	09/01/2018	4.83%	2,050,000	5
\$4,850,000 WATER WORKS SYSTEM REVENUE BOND	05/01/2003	09/01/2023	4.80%	4,350,000	6
\$6,950,000 WATER WORKS SYSTEM REVENUE BONDS	03/01/2004	09/01/2023	4.41%	6,650,000	7
\$3,620,000 WATER WORKS BOND ANTICIPATION NOTE	03/01/2005	09/01/2010	3.99%	3,620,000	8
\$1,030,000 WATER WORKS SYSTEM REVENUE BONDS	03/01/2005	09/01/2010	3.99%	630,000	9
\$2,290,000 WATERWORKS BOND ANTICIPATION NOTE	03/01/2006	03/01/2010	4.14%	2,290,000	10
\$18,100,000 WATERWORKS BOND ANTICIPATION NOTE	07/01/2007	04/01/2010	4.50%	18,100,000	11
\$,685,000 WATERWORKS BOND ANT NOTE	03/01/2008	09/01/2010	3.29%	1,685,000	12
Total Bonds (Account 221):				45,820,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
ADVANCES FROM MUNICIPALITY	01/01/2003	07/01/2023	0.00%	1,687,500	1
Total for Account 223				1,687,500	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN	01/01/2008	05/01/2027	2.37%	19,316,542	2
Total for Account 224				19,316,542	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	722,274	1
Accruals:		
Charged water department expense	896,729	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
WCTS (Sewer) Reimbursement	50,697	5
Total Accruals and other credits	947,426	
Taxes paid during year:		
County, state and local taxes	722,274	6
Social Security taxes	64,898	7
PSC Remainder Assessment	5,130	8
Other (explain):		
NONE		9
Total payments and other debits	792,302	
Balance end of year	877,398	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
\$6,330,000 REVENUE BONDS	49,490	139,927	148,469	40,948	1
\$2,230, 000 REVENUE BONDS	24,558	72,125	73,675	23,008	2
\$1,820,000 REVENUE BONDS	20,980	60,860	62,940	18,900	3
\$2,400,000 REVENUE BONDS	21,575	63,225	64,725	20,075	4
\$2,475,000 REVENUE BONDS	34,410	101,815	103,231	32,994	5
\$4,850,000 REVENUE BONDS	71,262	211,965	213,788	69,439	6
\$6,950,000 REVENUE BONDS	96,219	287,615	288,656	95,178	7
\$3,620,000 REVENUE BONDS	48,267	144,800	144,800	48,267	8
\$1,030,000 REVENUE BONDS	10,213	28,700	30,638	8,275	9
\$2,290,000 REVENUE BONDS	31,678	95,035	95,035	31,678	10
\$21,750,000 REVENUE BOND ANTICIPATION NOTE	489,375	326,250	815,625	0	11
\$18,100,000 REVENUE BOND ANTICIPATION NOTE	407,250	814,500	1,018,125	203,625	12
\$1,685,000 REVENUE BOND ANTICIPATION NOTE		44,535	0	44,535	13
Subtotal	1,305,277	2,391,352	3,059,707	636,922	
Advances from Municipality (223)					
NONE	0			0	14
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN PROGRAM	0	77,017		77,017	15
Subtotal	0	77,017	0	77,017	
Notes Payable (231)					
NONE	0			0	16
Subtotal	0	0	0	0	
Total	1,305,277	2,468,369	3,059,707	713,939	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	220,456	2
Total (Acct. 124):	220,456	
Sinking Funds (125):		
\$2,230,000 REVENUE BONDS	137,199	3
\$1,820,000 REVENUE BONDS	240,935	4
\$2,400,000 REVENUE BONDS	273,536	5
\$6,330,000 REVENUE BONDS	930,948	6
\$2,475,000 REVENUE BONDS	313,827	7
\$4,850,000 REVENUE BONDS	210,773	8
\$6,950,000 REVENUE BONDS	831,844	9
\$3,620,000 BOND ANTICIPATION NOTES	48,267	10
\$1,030,000 REVENUE BONDS	158,137	11
\$2,290,000 BOND ANTICIPATION NOTES	31,678	12
\$18,100,000 BOND ANTICIPATION NOTES	203,625	13
\$1,685,000 BOND ANTICIPATION NOTES	44,535	14
Total (Acct. 125):	3,425,304	
Depreciation Fund (126):		
NONE		15
Total (Acct. 126):	0	
Other Special Funds (128):		
INVESTMENT CONSTRUCTION FUND	1,640,653	16
INVESTMENT WATERWORKS BAN #2 CONSTRUCTION FUND	13,904,689	17
INVESTMENT RADIUM REMOVAL RESERVE FUND	2,103,759	18
Total (Acct. 128):	17,649,101	
Special Deposits (134):		
WELL ESCROW ACCOUNTS	78,559	19
Total (Acct. 134):	78,559	
Notes Receivable (141):		
NONE		20
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,170,581	21
Electric		22
Sewer (Regulated)		23
Other (specify):		
NONE		24
Total (Acct. 142):	1,170,581	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	25	
Merchandising, jobbing and contract work	26	
Other (specify):		
SALE OF MATERIALS OTHER THAN CUSTOMERS	138,483	* 27
Total (Acct. 143):	138,483	
Receivables from Municipality (145):		
CUSTOMER ACCOUNTS RECEIVABLE-DELINQUENT TAX ROLL	10,528	* 28
Total (Acct. 145):	10,528	
Prepayments (165):		
NONE		29
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		30
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		31
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		32
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		33
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WELL REHAB WORK	94,297	* 34
Total (Acct. 186):	94,297	
Payables to Municipality (233):		
NONE		35
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	596,496	36
SPECIAL ASSESSMENT LEVY	45,493	37
Total (Acct. 253):	641,989	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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.

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

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	55,320,163	0	0	0	55,320,163	1
Materials and Supplies	243,166	0	0	0	243,166	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	10,786,728	0	0	0	10,786,728	4
Customer Advances for Construction					0	5
Regulatory Liability	616,379	0	0	0	616,379	6
NONE					0	7
Average Net Rate Base	44,160,222	0	0	0	44,160,222	
Net Operating Income	4,809,575	0	0	0	4,809,575	8
Net Operating Income as a percent of						
Average Net Rate Base	10.89%	N/A	N/A	N/A	10.89%	

**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	636,262	0	0	0	636,262	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	596,496	0	0	0	596,496	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Bluehill Avenue

4. Estimated changes in revenues due to rate changes.

\$2,900,000

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

New Rates were authorized by the PSC effective March 8, 2008. PSCW authorization 2010-WR-111.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	9,048,070	6,112,825	1
Total Sales of Water	9,048,070	6,112,825	
Other Operating Revenues			
Forfeited Discounts (470)	24,550	15,722	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	426,118	235,624	5
Total Other Operating Revenues	450,668	251,346	
Total Operating Revenues	9,498,738	6,364,171	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	99,643	143,594	6
Pumping Expenses (620-633)	651,663	783,995	7
Water Treatment Expenses (640-652)	125,107	106,421	8
Transmission and Distribution Expenses (660-678)	1,010,841	1,250,224	9
Customer Accounts Expenses (901-906)	205,369	177,058	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	754,218	753,990	12
Total Operation and Maintenance Expenses	2,846,841	3,215,282	
Other Operating Expenses			
Depreciation Expense (403)	945,593	833,966	13
Amortization Expense (404-407)		0	14
Taxes (408)	896,729	747,248	15
Total Other Operating Expenses	1,842,322	1,581,214	
Total Operating Expenses	4,689,163	4,796,496	
NET OPERATING INCOME	4,809,575	1,567,675	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. 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 (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	14,103	631,339	4,581,562	5
Commercial (461.2)	1,383	382,916	2,025,178	6
Industrial (461.3)	58	213,232	807,510	7
Public Authority (461.4)	72	71,583	351,918	8
Total Metered Sales to General Customers (461)	15,616	1,299,070	7,766,168	
Private Fire Protection Service (462)	257		158,270	9
Public Fire Protection Service (463)	15,616		1,123,632	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	31,489	1,299,070	9,048,070	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	1
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,123,632	1
Wholesale fire protection billed		2
NONE		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Other (specify):		
Total Public Fire Protection Service (463)	1,123,632	
Forfeited Discounts (470):		
Customer late payment charges	23,466	5
Other (specify):		
INTEREST ON DELINQUENT TAX ROLL	1,084	6
Total Forfeited Discounts (470)	24,550	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
JUNE FLOOD-FEMA FEDERAL PUBLIC ASSISTANCE	125,629	9
RECONNECTION CHARGES	3,274	10
WATER PERMITS	10,139	11
EXEMPTION & PRIVATE METER RENTALS	184,027	12
Return on net investment in meters charged to sewer department	103,049	13
Other (specify):		
Total Other Water Revenues (474)	426,118	

OTHER OPERATING REVENUES (WATER)

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

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

The \$103,049 is the return on net investment in meters charged to the sewer department.

The \$184,024 is the meter rental for exempt & private meters.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	55,480	74,977	* 1
Operation Labor and Expenses (601)	16,558	4,835	* 2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	1,393	5,565	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	241	1,170	7
Maintenance of Collecting and Impounding Reservoirs (612)	11,717	12,308	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	14,254	44,739	* 10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	99,643	143,594	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	18,017	222	* 13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	518,718	475,800	16
Pumping Labor and Expenses (624)	29,670	51,998	* 17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	14,752	24,783	* 19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	319	124	21
Maintenance of Structures and Improvements (631)	1,367	26,998	* 22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	68,820	204,070	* 24
Total Pumping Expenses	651,663	783,995	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	25
Chemicals (641)	51,500	49,130	26
Operation Labor and Expenses (642)	55,771	40,990	* 27
Miscellaneous Expenses (643)	16,672	13,606	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	288	350	31
Maintenance of Water Treatment Equipment (652)	876	2,345	32
Total Water Treatment Expenses	125,107	106,421	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	75,490	67,569	33
Storage Facilities Expenses (661)	1,000	972	34
Transmission and Distribution Lines Expenses (662)	0	23	35
Meter Expenses (663)	13,042	12,597	36
Customer Installations Expenses (664)	128	78	37
Miscellaneous Expenses (665)	73,137	94,012	* 38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	37	407	41
Maintenance of Distribution Reservoirs and Standpipes (672)	0	0	42
Maintenance of Transmission and Distribution Mains (673)	484,819	794,194	* 43
Maintenance of Services (675)	181,696	124,952	* 44
Maintenance of Meters (676)	95,220	85,478	45
Maintenance of Hydrants (677)	86,272	69,942	* 46
Maintenance of Miscellaneous Plant (678)	0	0	47
Total Transmission and Distribution Expenses	1,010,841	1,250,224	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	19,868	17,434	49
Customer Records and Collection Expenses (903)	181,769	159,272	50
Uncollectible Accounts (904)	3,732	352	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	205,369	177,058	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	181,257	178,693	55
Office Supplies and Expenses (921)	15,664	10,984	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	24,629	52,536	* 58
Property Insurance (924)	9,399	10,824	59
Injuries and Damages (925)	54,135	71,755	* 60
Employee Pensions and Benefits (926)	320,970	279,758	61
Regulatory Commission Expenses (928)	3,754	11,014	62
Duplicate Charges--Credit (929)	0	0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	118,721	89,622	* 64
Rents (931)	17,127	17,987	65
Maintenance of General Plant (932)	8,562	30,817	* 66
Total Administrative and General Expenses	754,218	753,990	
Total Operation and Maintenance Expenses	2,846,841	3,215,282	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Miscellaneous Expenses (626) - The decrease was due to lower heat and fuel costs due to the rebuilding of pumps for the radium removal projects.

Maintenance of Transmission and Distribution Mains (673) - The decrease was due to a drop in main breaks from 2007 to 2008. 2007 had significantly more main breaks than in 2008.

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

Miscellaneous Expenses (665) - The decrease was due to fewer SM & P locate charges. Fewer main breaks resulted in less charges.

Operation Labor and Expenses (642) - The increase was due to more sample testing during the reconstruction process for radium removal.

Maintenance of Structures and Improvements (631) - The decrease was due to security fencing, paving, security upgrades and roof repairs done in 2007. No maintenance repairs were done in 2008.

Pumping Labor and Expenses (624) - The decrease was due to less labor and maintenance done to the pumps in 2008. Some pumps in 2007 had increased usage due to not using wells with high radium levels. The reconstruction for radium removal alleviated this problem.

Miscellaneous General Expenses (930) - The increase was due to increased paying agents fees for higher borrowings due to the radium removal reconstruction project, annual service agreement for a folder/insert machine purchased in 2007, and an increase in Water Operations Manager training because of a retirement.

Maintenance of Wells and Springs (614) - The decrease was due to 2000 and 2001 Well Rehab being fully amortized in 2008.

Operation Labor and Expenses (601) - The increase was due to the changing of monitoring processes after the radium removal project was completed.

Maintenance of Pumping Equipment (633) - The decrease was due to 2000 and 2001 Well Rehab being fully amortized in 2008.

Maintenance General Plant (932) - The decrease was due to building repairs done in 2007 that were not done in 2008.

Operation Supervision and Engineering (600) - The decrease was due to the changing of monitoring processes after the radium removal project was completed. The monitoring switched from a supervision labor to a regular labor status.

Operation Supervision and Engineering (620) - The increase was due to the changing of monitoring processes after the radium removal project was completed.

Maintenance of Services (675) - The increase was due to the lowering of existing services that freeze in the winter. No lowering of services was done in 2007.

Injuries and Damages (925) - The decrease was due to lower premiums for general liability insurance and lower workers compensation claims than in 2007.

Outside Services Employed (923) - The decrease was due to GIS consulting costs in 2007 but not needed in 2008.

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		877,398	722,274	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		40,047	38,434	2
Net property tax equivalent		837,351	683,840	
Social Security		64,898	66,028	3
PSC Remainder Assessment		5,130	6,998	4
Other (specify): WCTS REIMBURSEMENT SOC SEC		(10,650)	(9,618)	5
Total tax expense		896,729	747,248	

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		0.177984				3
County tax rate	mills		5.095829				4
Local tax rate	mills		7.471361				5
School tax rate	mills		8.577053				6
Voc. school tax rate	mills		1.408270				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.730497				10
Less: state credit	mills		1.447795				11
Net tax rate	mills		21.282702				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.471361				14
Combined School Tax Rate	mills		9.985323				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.456684				17
Total Tax Rate	mills		22.730497				18
Ratio of Local and School Tax to Total	dec.		0.767985				19
Total tax net of state credit	mills		21.282702				20
Net Local and School Tax Rate	mills		16.344799				21
Utility Plant, Jan. 1	\$	60,864,477	60,864,477				22
Materials & Supplies	\$	223,762	223,762				23
Subtotal	\$	61,088,239	61,088,239				24
Less: Plant Outside Limits	\$	4,793,720	4,793,720				25
Taxable Assets	\$	56,294,519	56,294,519				26
Assessment Ratio	dec.		0.953566				27
Assessed Value	\$	53,680,539	53,680,539				28
Net Local & School Rate	mills		16.344799				29
Tax Equiv. Computed for Current Year	\$	877,398	877,398				30
Tax Equivalent per 1994 PSC Report	\$	424,278					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	877,398					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	686				686	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	686	0	0	0	686	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	225,594				225,594	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	1,094,154				1,094,154	8
Supply Mains (316)	1,260,091		197,198		1,062,893	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	2,579,839	0	197,198	0	2,382,641	
PUMPING PLANT						
Land and Land Rights (320)	8,082				8,082	11
Structures and Improvements (321)	1,026,478	8,466,259	23,154		9,469,583	* 12
Other Power Production Equipment (323)	403,892				403,892	13
Electric Pumping Equipment (325)	1,849,983	4,598,165	556,984		5,891,164	* 14
Diesel Pumping Equipment (326)	28,252				28,252	15
Other Pumping Equipment (328)	28,964				28,964	16
Total Pumping Plant	3,345,651	13,064,424	580,138	0	15,829,937	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	333,893	2,884,961			3,218,854	* 18
Sand or Other Media Filtration Equipment (332)	77,647	4,636,133			4,713,780	* 19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	411,540	7,521,094	0	0	7,932,634	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	69,856				69,856	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	5,108,115	5,451,043	51,530		10,507,628	* 24
Transmission and Distribution Mains (343)	17,889,137	3,994,900	25,378		21,858,659	25
Services (345)	3,543,485	391,213	8,495		3,926,203	26
Meters (346)	3,894,618	122,519	710		4,016,427	27
Hydrants (348)	1,283,507	96,884	13,511		1,366,880	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	1,311				1,311	29
Total Transmission and Distribution Plant	31,790,029	10,056,559	99,624	0	41,746,964	
GENERAL PLANT						
Land and Land Rights (389)	1,599				1,599	30
Structures and Improvements (390)	116,050				116,050	31
Office Furniture and Equipment (391)	29,286				29,286	32
Computer Equipment (391.1)	98,069				98,069	33
Transportation Equipment (392)	537,913	45,516	24,417		559,012	34
Stores Equipment (393)	3,192				3,192	35
Tools, Shop and Garage Equipment (394)	183,408				183,408	36
Laboratory Equipment (395)	122				122	37
Power Operated Equipment (396)	271,945				271,945	38
Communication Equipment (397)	309,313				309,313	39
SCADA Equipment (397.1)	348,218	630,481			978,699	* 40
Miscellaneous Equipment (398)	75,017	19,876			94,893	41
Total General Plant	1,974,132	695,873	24,417	0	2,645,588	
Total utility plant in service directly assignable	40,101,877	31,337,950	901,377	0	70,538,450	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	40,101,877	31,337,950	901,377	0	70,538,450	

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

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

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

Structures and Improvements (321) - The additions of \$8,466,258 are from the radium removal construction project.

Electric Pumping Equipment (325) - The additions of \$4,598,165 are from the radium removal construction project.

Sand or Other Media Filtration Equipment (332) - The additions of \$4,636,133 are from the radium removal construction project.

Structures and Improvements (331) - The additions of \$2,884,961 are from the radium removal construction project.

SCADA Equipment (391.1) - The additions of \$630,481 are from the radium removal construction project.

Distribution Reservoirs and Standpipes (342) - The additions of \$5,451,043 are from the radium removal construction project.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Electric Pumping Equipment (325) - The retirements of \$556,984 are from the radium removal construction project.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	9,568,379	47,690	21,568		9,594,501	25
Services (345)	1,722,221	9,184	7,219		1,724,186	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	745,648	4,656	11,483		738,821	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	12,036,248	61,530	40,270	0	12,057,508	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	12,036,248	61,530	40,270	0	12,057,508	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	12,036,248	61,530	40,270	0	12,057,508	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	661,307	2.90%	31,731	4
Supply Mains (316)	523,297	1.80%	22,189	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	1,184,604		53,920	
PUMPING PLANT				
Structures and Improvements (321)	637,306	3.20%	55,362	7
Other Power Production Equipment (323)	135,211	4.40%	17,771	8
Electric Pumping Equipment (325)	1,399,362	4.40%	96,217	9
Diesel Pumping Equipment (326)	27,932	4.40%	319	10
Other Pumping Equipment (328)	28,964	4.40%		11
Total Pumping Plant	2,228,775		169,669	
WATER TREATMENT PLANT				
Structures and Improvements (331)	35,611	3.20%	18,378	12
Sand or Other Media Filtration Equipment (332)	77,647	3.30%	23,569	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	113,258		41,947	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	1,177,207	2.50%	158,952	17
Transmission and Distribution Mains (343)	2,122,016	1.30%	236,730	18
Services (345)	846,620	2.90%	103,607	19
Meters (346)	1,309,894	5.50%	214,762	20
Hydrants (348)	239,144	2.20%	28,280	21
Other Transmission and Distribution Plant (349)	1,311	5.00%		22
Total Transmission and Distribution Plant	5,696,192		742,331	
GENERAL PLANT				
Structures and Improvements (390)	46,190	2.90%	3,365	23
Office Furniture and Equipment (391)	29,286	5.80%		24
Computer Equipment (391.1)	96,434	26.70%	1,634	25
Transportation Equipment (392)	251,716	13.30%	50,786	26
Stores Equipment (393)	1,584	5.80%	185	27
Tools, Shop and Garage Equipment (394)	183,407	5.80%		28
Laboratory Equipment (395)	122	5.80%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					693,038	4
316	197,198				348,288	5
317					0	6
	197,198	0	0	0	1,041,326	
321	23,154				669,514	7
323					152,982	8
325	556,984				938,595	9
326					28,251	10
328					28,964	11
	580,138	0	0	0	1,818,306	
331					53,989	12
332					101,216	13
333					0	14
334					0	15
	0	0	0	0	155,205	
341					0	16
342	51,530				1,284,629	17
343	25,378	7,520			2,325,848	18
345	8,495	4,935			936,797	19
346	710				1,523,946	20
348	13,511	553			253,360	21
349					1,311	22
	99,624	13,008	0	0	6,325,891	
390					49,555	23
391					29,286	24
391.1					98,068	25
392	24,417				278,085	26
393					1,769	27
394					183,407	28
395					122	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	271,945	7.50%		30
Communication Equipment (397)	309,313	15.00%		31
SCADA Equipment (397.1)	247,531	9.20%	36,870	32
Miscellaneous Equipment (398)	30,987	5.80%	4,447	33
Total General Plant	1,468,515		97,287	
Total accum. prov. directly assignable	10,691,344		1,105,154	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 10,691,344		 1,105,154	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					271,945	30
397					309,313	31
397.1					284,401	32
398					35,434	33
	24,417	0	0	0	1,541,385	
	901,377	13,008	0	0	10,882,113	
					0	34
	901,377	13,008	0	0	10,882,113	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	968,269	1.30%	122,141	18
Services (345)	392,501	2.90%	49,882	19
Meters (346)	0	0.00%		20
Hydrants (348)	107,508	2.20%	16,298	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,468,278		188,321	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	21,568	6,391			1,062,451	18
345	7,219	4,195			430,969	19
346					0	20
348	11,483	469			111,854	21
349					0	22
	40,270	11,055	0	0	1,605,274	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	1,468,278		188,321	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	1,468,278		188,321	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	40,270	11,055	0	0	1,605,274	
					0	34
	40,270	11,055	0	0	1,605,274	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			147,339	147,339	1
February			136,298	136,298	2
March			144,067	144,067	3
April			133,629	133,629	4
May			159,691	159,691	5
June			153,484	153,484	6
July			145,704	145,704	7
August			148,733	148,733	8
September			158,602	158,602	9
October			124,369	124,369	10
November			134,580	134,580	11
December			134,977	134,977	12
Total annual pumpage	0	0	1,721,473	1,721,473	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	1,721,473	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	1,721,473	3
Less: Gallons (000's) sold:	1,299,070	4
Gallons (000's) entering distribution system but not sold:	422,403	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,490	7
Gallons (000's) used for fire protection:	25,000	8
Gallons (000's) used to prevent freezing of distribution system:	130	9
Gallons (000's) used for other system uses:	91,130	10
Subtotal Estimated Usage:	118,750	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	44,500	13
Gallons (000's) lost due to service leaks or breaks:	43,380	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	25	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	50	16
Gallons (000's) not accounted for:	215,698	17
Subtotal of Estimated Losses:	303,653	18
Percentage of water entering distribution system sold:	75%	19
Percentage of unaccounted for water:	13%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	7,274	22
Date of maximum: 09/02/2008		23
Cause of maximum: Multiple raw water main breaks that ran for extended time frames		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,669	25
Date of minimum: 08/24/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	5,338,612	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	52	32
Number of service breaks repaired this year:	55	33
Population served (estimate the number of individuals served):		34
Inside municipality?	43,270	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 10	WELL 11	WELL 12	1
Location	169 BISCHOFF STREET	285 W ARNDT STREET	101 N MACY STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	2008	2001	2008	6
Type	SUBMERSIBLE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	775	900	1,100	8
Pump Motor or Standby Engine Mfr	HITACHI	US	HITACHI	10
Year Installed	2008	1995	2008	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	200	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 13	WELL 14	WELL 15	15
Location	648 N MAIN STREET	464 E JOHNSON STREET	53 W BANK STREET	16
Purpose	P	P	P	17
Destination	R	R	R	18
Pump Manufacturer	GOULDS	FAIRBANKS MORSE	GOULDS	19
Year Installed	2001	2008	1998	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	600	400	580	22
Pump Motor or Standby Engine Mfr	US	GE	US	24
Year Installed	1986	2008	1986	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	100	75	100	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 16	WELL 17	WELL 18	1
Location	1822 MORRIS STREET	N5089 HICKORY ROAD	1445 S HICKORY STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE & BOWLER	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	2003	2008	2008	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	500	500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1986	2008	2008	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	125	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 19	WELL 20	WELL 21	15
Location	N5701 HIGHWAY 151	N5386 RIVER ROAD	610 N ROLLING MEADOWS DRIVE	16
Purpose	P	P	B	17
Destination	R	R	D	18
Pump Manufacturer	GOULDS	FAIRBANKS MORSE	GOULDS	19
Year Installed	2005	2008	2008	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	21
Actual Capacity (gpm)	450	500	350	22
Pump Motor or Standby Engine Mfr	US	US	HITACHI	23 24
Year Installed	1998	1991	2008	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	125	125	75	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 22	WELL 23	WELL 24	1
Location	285 N SEYMOUR STREET	N5146 RIVER ROAD	N4784 RIVER ROAD	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FAIRBANKS	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1997	2004	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	490	800	700	8
Pump Motor or Standby Engine Mfr	US	GENERAL ELECTRIC	US	9 10
Year Installed	1991	2008	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	200	150	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 25			15
Location	N4391 RIVER ROAD			16
Purpose	P			17
Destination	R			18
Pump Manufacturer	FAIRBANKS MORSE			19
Year Installed	2004			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	700			22
Pump Motor or Standby Engine Mfr	US			23 24
Year Installed	1993			25
Type	ELECTRIC			26
Horsepower	150			27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MARTIN	MCDERMOTT	MERRILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3 4
Year constructed	1993	1952	2008	5 6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	100	15	35	9 10
Total capacity in gallons (actual)	500,000	1,000,000	2,000,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	CENTRAL FACILITIES	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
L	D	1.000	666				666	1	
M	D	2.000	60				60	2	
M	D	4.000	37,808		3,463		34,345	3	
P	D	4.000	219	28	3		244	* 4	
M	D	6.000	267,662	51	8,959		258,754	* 5	
P	D	6.000	17,462	984	7		18,439	* 6	
M	D	8.000	274,670	1,334	7,169		268,835	* 7	
M	S	8.000	364				364	8	
P	D	8.000	90,521	12,299	75		102,745	* 9	
P	S	8.000	0	4,079			4,079	* 10	
M	D	10.000	61,127				61,127	11	
M	S	10.000	3,825	2,352	3,302	4	2,879	* 12	
P	D	10.000	10,512	104			10,616	* 13	
P	S	10.000	8	2,539			2,547	* 14	
A	D	12.000	4,148				4,148	15	
M	D	12.000	198,510	6,006			204,516	* 16	
M	S	12.000	15,517		3,049	(34)	12,434	* 17	
P	D	12.000	52,370	2,723			55,093	* 18	
P	S	12.000	1,866	491			2,357	* 19	
M	D	14.000	9,811		461		9,350	20	
M	S	14.000	8,281		8,251	43	73	* 21	
M	D	16.000	36,891				36,891	22	
M	S	16.000	4,274	1,580			5,854	* 23	
P	D	16.000	8,689	5,619	340		13,968	* 24	
M	D	18.000	3,051				3,051	25	
M	S	18.000	15,457				15,457	26	
M	D	20.000	19,065				19,065	27	
M	S	20.000	159	1,663	159		1,663	* 28	
P	D	20.000	300				300	29	
M	D	24.000	6,332				6,332	30	
M	S	24.000	25				25	31	
M	D	30.000	4,997				4,997	32	
M	S	30.000	250				250	33	
Total Within Municipality			1,154,897	41,852	35,238	13	1,161,524		
Total Utility			1,154,897	41,852	35,238	13	1,161,524		

WATER MAINS

Water Mains (Page W-19)

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

The additions were for property in new development and for reconstruction of existing mains. The new development additions are assessed to property owners when developed based upon the 2008 assessment ratio. The reconstruction was financed by revenue bonds.

Explain all reported Adjustments.

The adjustments in 2008 were corrections from 2007. The 2007 ending amounts were incorrectly reported.

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)	*	1-21
P	0.750	3	1			4		*	1
M	0.750	4,933		81		4,852			2
L	0.750	3,865		237		3,628			3
L	1.000	21		1		20			4
M	1.000	2,633		29		2,604			5
P	1.000	949	267			1,216		*	6
P	1.250	414	105			519		*	7
M	1.250	2				2			8
M	1.500	112				112			9
P	1.500	27	1			28		*	10
L	1.500	14				14			11
M	2.000	251		1		250			12
L	2.000	6				6			13
P	2.000	111		1		110			14
M	3.000	4				4			15
M	4.000	43	1			44		*	16
P	4.000	10				10			17
M	6.000	23		1		22			18
P	6.000	4	1			5		*	19
M	8.000	4				4			20
P	8.000	1				1			21
Total Utility		13,430	376	351	0	13,455	0		

WATER SERVICES

Water Services (Page W-20)

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 2008 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 2008.

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.
6. Do not include station meters in the meter inventory used to complete these tables.

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	10,742	144	64	11	10,833	235	*	1
0.750	4,541	150	3	11	4,699	166	*	2
1.000	884	84	2	4	970	98	*	3
1.500	276	38	0	1	315	42	*	4
2.000	374	46	2	2	420	78	*	5
3.000	66	1	0	5	72	12	*	6
4.000	18	1	0	1	20	11	*	7
6.000	15			(1)	14	8	*	8
Total:	16,916	464	71	34	17,343	650		

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	9,514	343	4	4	0	968	10,833	*	1
0.750	3,838	357	7	4	0	493	4,699	*	2
1.000	558	242	8	16	0	146	970	*	3
1.500	29	206	12	11	0	57	315	*	4
2.000	9	279	27	45	0	60	420	*	5
3.000	0	28	2	6	0	36	72	*	6
4.000	0	4	3	4	0	9	20	*	7
6.000	0	0	8	0	0	6	14	*	8
Total:	13,948	1,459	71	90	0	1,775	17,343		

METERS

Meters (Page W-21)

Explain all reported adjustments.

The adjustments in 2008 were corrections from 2007. The 2007 ending amounts were incorrectly reported.

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

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

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

We have 2" meters in place in residential settings providing water for sprinkler systems.

These are in large house, large lot situations per specs by builders.

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

Yes

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	1,735	59	27		1,767	2
Total Fire Hydrants	1,735	59	27	0	1,767	
Flushing Hydrants						
	38		2		36	3
Total Flushing Hydrants	38	0	2	0	36	

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:	1,500
Number of distribution system valves end of year:	2,929
Number of distribution valves operated during year:	2,150