



3014 (02-05-09)

ANNUAL REPORT

OF

Name: NORTH FOND DU LAC WATER UTILITY

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

For the Year Ended: DECEMBER 31, 2009

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

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

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the North Fond du Lac Water Utility, an enterprise fund of the Village of North Fond du Lac as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2009 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

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

Madison, Wisconsin
March 31, 2010

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NORTH FOND DU LAC WATER UTILITY**Utility Address:** 16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937**When was utility organized?** 5/1/1942**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: KRIS RUCH**Title:** DEPUTY TREASURER**Office Address:**16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937**Telephone:** (920) 929 - 3765**Fax Number:** (920) 929 - 3964**Email Address:** ruch@nfdl.org

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

Name: MARYAM SADEGHPOUR**Title:** SENIOR ACCOUNTANT**Office Address:** BAKER TILLY VIRCHOW KRAUSE LLPTEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707**Telephone:** (608) 240 - 2316 EXT**Fax Number:** (608) 249 - 8532**Email Address:** maryam.sadeghpour@bakertilly.com

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

Name: JAMES MOORE**Title:** VILLAGE PRESIDENT**Office Address:**16 GARFIELD STREET
NORTH FOND DU LACE, WI 54937**Telephone:** (920) 929 - 3765**Fax Number:** (920) 929 - 3964**Email Address:**

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

YES

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

Name: MARYAM SADEGHPOUR**Title:** SENIOR ACCOUNTANT**Office Address:** BAKER TILLY VIRCHOW KRAUSE LLPTEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707**Telephone:** (608) 240 - 2316**Fax Number:** (608) 249 - 8532**Email Address:** maryam.sadeghpour@bakertilly.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2009

Period covered by most recent audit: 2009

Names and titles of utility management including manager or superintendent:

Name: DARRIN PARSONS

Title: DIRECTOR OF PUBLIC SERVICES

Office Address:

16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937

Telephone: (920) 929 - 3765

Fax Number: (920) 929 - 3964

Email Address: dparsons@nfdl.org

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- KEITH KING, VILLAGE TRUSTEE
- JAMES MOORE, VILLAGE PRESIDENT
- JAMES SCHARF, VILLAGE TRUSTEE
- MICHAEL STREETAR, VILLAGE TRUSTEE
- MIKE WILL, VILLAGE TRUSTEE

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	823,572	813,443	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	742,508	318,860	2
Depreciation Expense (403)	87,198	81,106	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	105,548	100,842	5
Total Operating Expenses	935,254	500,808	
Net Operating Income	(111,682)	312,635	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(111,682)	312,635	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	19,858	9,131	10
Miscellaneous Nonoperating Income (421)	874,617	36,130	11
Total Other Income	894,475	45,261	
Total Income	782,793	357,896	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,343)	(14,343)	12
Other Income Deductions (426)	28,527	28,291	13
Total Miscellaneous Income Deductions	14,184	13,948	
Income Before Interest Charges	768,609	343,948	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	61,675	46,577	14
Amortization of Debt Discount and Expense (428)	3,602	6,367	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	4,830	4,830	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	70,107	57,774	
Net Income	698,502	286,174	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,130,327	3,856,047	20
Balance Transferred from Income (433)	698,502	286,174	21
Miscellaneous Credits to Surplus (434)	(45,086)	(11,894)	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,783,743	4,130,327	

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	823,572	0	823,572	1
Total (Acct. 400):	823,572	0	823,572	
Operation and Maintenance Expense (401-402):				
Derived	742,508	0	742,508	2
Total (Acct. 401-402):	742,508	0	742,508	
Depreciation Expense (403):				
Derived	87,198	0	87,198	3
Total (Acct. 403):	87,198	0	87,198	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	105,548	0	105,548	5
Total (Acct. 408):	105,548	0	105,548	
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:	(111,682)	0	(111,682)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	19,858		19,858	11
Total (Acct. 419):	19,858	0	19,858	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		859,617	859,617	12
FOCUS ON ENERGY FUNDS		15,000	15,000	13
Total (Acct. 421):	0	874,617	874,617	
TOTAL OTHER INCOME:	19,858	874,617	894,475	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(14,343)	0	(14,343)	14
NONE			0	15
Total (Acct. 425):	(14,343)	0	(14,343)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	28,527	28,527	16
NONE			0	17
Total (Acct. 426):	0	28,527	28,527	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,343)	28,527	14,184	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	61,675	0	61,675	18
Total (Acct. 427):	61,675	0	61,675	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT ISSUE COSTS & DISCOUNT	3,602		3,602	19
Total (Acct. 428):	3,602	0	3,602	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	4,830	0	4,830	21
Total (Acct. 430):	4,830	0	4,830	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	70,107	0	70,107	
NET INCOME:	(147,588)	846,090	698,502	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,187,301	1,943,026	4,130,327	24
Total (Acct. 216):	2,187,301	1,943,026	4,130,327	
Balance Transferred from Income (433):				
Derived	(147,588)	846,090	698,502	25
Total (Acct. 433):	(147,588)	846,090	698,502	
Miscellaneous Credits to Surplus (434):				
PRIOR PERIOD AUDIT ADJUSTMENTS	(45,086)		(45,086)	26
Total (Acct. 434):	(45,086)	0	(45,086)	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,994,627	2,789,116	4,783,743	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$5,000, please explain fully.

Audit adjustments made after PSC filing date to record outside services and engineering costs.

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	823,572	0	0	0	823,572	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	823,572	0	0	0	823,572	

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	158,861	0	158,861	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	158,861	0	158,861	

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	2.8	1
Electric		2
Gas		3
Sewer	2.1	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	7,661,309	6,040,386	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,422,302	1,317,551	2
Net Utility Plant	6,239,007	4,722,835	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	3,307	2,730	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	34,046	28,907	8
Other Special Funds (128)	398,787	203,749	9
Total Other Property and Investments	436,140	235,386	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,172,927	809,901	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	159,736	157,149	15
Other Accounts Receivable (143)	947,833	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	11,881	12,978	18
Plant Materials and Operating Supplies (154)	53,406	54,407	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	2,345,783	1,034,435	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	97,180	27,159	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	45,086	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	97,180	72,245	
Total Assets and Other Debits	9,118,110	6,064,901	

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)	572,926	572,926	33
Appropriated Earned Surplus (215)		0	34
Unappropriated Earned Surplus (216)	4,783,743	4,130,327	35
Total Proprietary Capital	5,356,669	4,703,253	
LONG-TERM DEBT			
Bonds (221)	3,025,000	960,000	36
Advances from Municipality (223)	120,000	140,000	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	3,145,000	1,100,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	124,375	5,327	40
Payables to Municipality (233)	12,509	12,509	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	30,900	6,900	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	15,581	12,811	46
Total Current and Accrued Liabilities	183,365	37,547	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	429,057	221,065	49
Total Deferred Credits	429,057	221,065	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)	4,019	3,036	52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	4,019	3,036	
Total Liabilities and Other Credits	9,118,110	6,064,901	

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	6,040,386	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,036,450	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,382,650	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	16,489				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	1,225,720				8
Total Utility Plant	7,661,309	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)	959,175	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	463,127	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,422,302	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	6,239,007	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)	882,951				882,951	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	87,198				87,198	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,700				10,700	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	97,898	0	0	0	97,898	16
Debits during year						17
Book cost of plant retired	21,674				21,674	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	21,674	0	0	0	21,674	25
Balance end of year (111.1)	959,175	0	0	0	959,175	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)	434,600				434,600	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	28,527				28,527	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	28,527	0	0	0	28,527	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	463,127	0	0	0	463,127	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

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)	53,406	54,407	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	53,406	54,407	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2005 G.O. NOTE	303	428	1,210	1
2008 REVENUE BONDS	2,564	428	23,082	2
2009A REVENUE BONDS	571	428	33,712	3
2009B REVENUE BONDS	164	428	39,176	4
Total			97,180	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

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

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2008 REVENUE BONDS	08/07/2008	05/01/2019	4.30%	885,000	1
2009A REVENUE BONDS	08/11/2009	05/01/2029	4.32%	900,000	2
2009B REVENUE BONDS	11/24/2009	05/01/2029	4.89%	1,240,000	3
Total Bonds (Account 221):				3,025,000	

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)					
2005 G.O. NOTE	06/01/2005	12/01/2014	3.18%	120,000	1
Total for Account 223				120,000	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	105,548	2
Charged electric department expense		3
Charged sewer department expense	3,550	4
Other (explain):		
NONE		5
Total Accruals and other credits	109,098	
Taxes paid during year:		
County, state and local taxes	96,829	6
Social Security taxes	11,572	7
PSC Remainder Assessment	697	8
Other (explain):		
NONE		9
Total payments and other debits	109,098	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2008 REVENUE BONDS	6,500	37,275	37,675	6,100	1
2009A REVENUE BONDS	0	16,500		16,500	2
2009B REVENUE BONDS		7,900		7,900	3
Subtotal	6,500	61,675	37,675	30,500	
Advances from Municipality (223)					
2005 GENERAL OBLIGATION BONDS	400	4,830	4,830	400	4
Subtotal	400	4,830	4,830	400	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	6,900	66,505	42,505	30,900	

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	3,307	2
Total (Acct. 124):	3,307	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	34,046	4
Total (Acct. 126):	34,046	
Other Special Funds (128):		
RESERVE ACCOUNT	284,413	5
REDEMPTION ACCOUNT	114,362	6
WATER TOWER SAVINGS	12	7
Total (Acct. 128):	398,787	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	21,800	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
UNBILLED REVENUE	137,936	13
Total (Acct. 142):	159,736	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
DUE FROM TOWN OF FOND DU LAC FOR CONSTRUCTION OF WATER TOWER	47,833	16
DUE FROM TOWN OF FOND DU LAC FOR PRINCIPAL DEBT SERVICE ON WATER TOWER	900,000	17
Total (Acct. 143):	947,833	
Receivables from Municipality (145):		
DELINQUENTS ON THE TAX ROLL	11,881	* 18
Total (Acct. 145):	11,881	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO SEWER UTILITY	12,509	* 25
Total (Acct. 233):	12,509	
Other Deferred Credits (253):		
Regulatory Liability	200,804	26
UNFUNDED PENSION LIABILITY	4,250	27
DEFERRED CONTRIBUTION IN AID OF CONSTRUCTION	224,003	28
Total (Acct. 253):	429,057	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

145 - DONE

233 - Advance from sewer utility in late 2007 for general operations, this is to be repaid in 2010.

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)	3,838,848	0	0	0	3,838,848	1
Materials and Supplies	53,906	0	0	0	53,906	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	921,063	0	0	0	921,063	4
Customer Advances for Construction					0	5
Regulatory Liability	207,975	0	0	0	207,975	6
NONE					0	7
Average Net Rate Base	2,763,716	0	0	0	2,763,716	
Net Operating Income	(111,682)	0	0	0	(111,682)	8
Net Operating Income as a percent of						
Average Net Rate Base	-4.04%	N/A	N/A	N/A	-4.04%	

**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	215,147	0	0	0	215,147	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	14,343	0	0	0	14,343	3
Other (specify):						
NONE					0	4
Balance End of Year	200,804	0	0	0	200,804	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

A 2010 test year rate case was filled with the PSC on February 13, 2010.

5. Obligations incurred or assumed, excluding commercial paper.

The utility issued two revenue bonds in 2009 for the financing of construction projects.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	772,891	764,175	1
Total Sales of Water	772,891	764,175	
Other Operating Revenues			
Forfeited Discounts (470)	3,880	3,127	2
Rents from Water Property (472)	31,887	32,085	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	14,914	14,056	5
Total Other Operating Revenues	50,681	49,268	
Total Operating Revenues	823,572	813,443	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	20,075	10,204	6
Pumping Expenses (620-625)	64,068	53,809	7
Water Treatment Expenses (630-635)	23,577	10,173	8
Transmission and Distribution Expenses (640-655)	393,362	14,198	9
Customer Accounts Expenses (901-906)	21,651	26,162	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	219,775	204,314	12
Total Operation and Maintenance Expenses	742,508	318,860	
Other Operating Expenses			
Depreciation Expense (403)	87,198	81,106	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	105,548	100,842	15
Total Other Operating Expenses	192,746	181,948	
Total Operating Expenses	935,254	500,808	
NET OPERATING INCOME	(111,682)	312,635	

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)	1,884	81,483	346,384	5
Commercial (461.2)	286	27,984	93,136	6
Industrial (461.3)				7
Public Authority (461.4)	21	3,073	40,211	8
Total Metered Sales to General Customers (461)	2,191	112,540	479,731	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	2,191		293,160	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,382	112,540	772,891	

WATER OPERATING REVENUES - SALES OF WATER

Water Operating Revenues - Sales of Water (Page W-02)

General footnotes

When compared to the 2010 rate case public authority revenues have increased as a result of increased billing to the Town of Fond Du Lac of approximately \$11,400 for usage.

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
NONE		1
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		2
Other (specify):		
NONE		3
Amount billed (usually per rate schedule F-1 or Fd-1)	293,160	4
Wholesale fire protection billed		5
Total Public Fire Protection Service (463)	293,160	
Forfeited Discounts (470):		
NONE		6
Customer late payment charges	3,880	7
Other (specify):		
Total Forfeited Discounts (470)	3,880	
Rents from Water Property (472):		
WATER TOWER LEASE	31,887	8
Total Rents from Water Property (472)	31,887	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		10
TOWN OF FOND DU LAC ON CALL REVENUES	6,364	11
Return on net investment in meters charged to sewer department	8,550	12
Other (specify):		
Total Other Water Revenues (474)	14,914	

OTHER OPERATING REVENUES (WATER)

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

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

DONE

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	6,784	6,203	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	8,042	258	3
Maintenance of Water Source Plant (605)	5,249	3,743	4
Total Source of Supply Expenses	20,075	10,204	
PUMPING EXPENSES			
Operation Labor (620)	5,588	4,875	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	52,075	42,431	7
Operation Supplies and Expenses (623)	3,243	2,402	8
Maintenance of Pumping Plant (625)	3,162	4,101	9
Total Pumping Expenses	64,068	53,809	
WATER TREATMENT EXPENSES			
Operation Labor (630)	7,281	5,064	10
Chemicals (631)	16,029	5,109	* 11
Operation Supplies and Expenses (632)	267	0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	23,577	10,173	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	2,983	2,938	14
Operation Supplies and Expenses (641)	1,524	124	15
Maintenance of Distribution Reservoirs and Standpipes (650)	333,508	772	* 16
Maintenance of Mains (651)	36,219	2,587	* 17
Maintenance of Services (652)	10,283	3,674	* 18
Maintenance of Meters (653)	4,457	4,712	19
Maintenance of Hydrants (654)	4,388	(609)	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	393,362	14,198	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,195	1,100	22
Accounting and Collecting Labor (902)	19,503	22,190	23
Supplies and Expenses (903)	953	2,872	24
Uncollectible Accounts (904)	0	0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0	0	26
Total Customer Accounts Expenses	21,651	26,162	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	85,363	84,826	28
Office Supplies and Expenses (921)	9,325	11,867	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	41,820	45,474	31
Property Insurance (924)	14,270	12,758	32
Injuries and Damages (925)	32,896	23,718	* 33
Employee Pensions and Benefits (926)	15,580	14,942	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	17,423	5,081	* 36
Transportation Expenses (933)	3,098	5,648	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	219,775	204,314	
Total Operation and Maintenance Expenses	742,508	318,860	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

When compared to the 2010 rate case the following accounts had increases or decreases of greater than \$5,000 and 25%.

Acct 631- The costs to correct the chlorine residual problem was estimated at \$10,000, actual costs came in at \$16,029 due to the extent of the problem and an increased cost in chemicals.

Acct 650- Variance is a result of the water tower painting in 2009, this was normalized in the rate study.

Acct 930- See note below, this was an unexpected cost.

Acct 925/926- These costs were combined in account 926 in the rate study.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

602- Increase is due to acidaction processes performed during the year in addition to super chlorination of well #4 as a result of the chlorine residual problem.

631 - Increase in chemicals purchased in 2009 due to chlorine residual problem.

650 - Increase is due to expenses for water tower painting in 2009.

651 - Increase is due to an increase in payroll costs for water flushing as a result of the chlorine residual problem during the year.

652 - Increase is due to an increase in payroll costs for water flushing as a result of the chlorine residual problem during the year.

925 - Increase is due to increased wages in 2009 and increases in the insurance premiums paid.

930 - Increase is due to expenses related to repairs for underground wiring damaged by sandblasters during 2009.

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		96,829	93,026	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,550	3,100	2
Net property tax equivalent		93,279	89,926	
Social Security		11,572	10,223	3
PSC Remainder Assessment		697	693	4
Other (specify):			0	5
Total tax expense		105,548	100,842	

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		0.184267				3
County tax rate	mills		5.484114				4
Local tax rate	mills		8.026124				5
School tax rate	mills		8.833403				6
Voc. school tax rate	mills		1.504577				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.032485				10
Less: state credit	mills		1.457493				11
Net tax rate	mills		22.574992				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.026124				14
Combined School Tax Rate	mills		10.337980				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.364104				17
Total Tax Rate	mills		24.032485				18
Ratio of Local and School Tax to Total	dec.		0.764137				19
Total tax net of state credit	mills		22.574992				20
Net Local and School Tax Rate	mills		17.250380				21
Utility Plant, Jan. 1	\$	6,040,386	6,040,386				22
Materials & Supplies	\$	54,407	54,407				23
Subtotal	\$	6,094,793	6,094,793				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,094,793	6,094,793				26
Assessment Ratio	dec.		0.920977				27
Assessed Value	\$	5,613,164	5,613,164				28
Net Local & School Rate	mills		17.250380				29
Tax Equiv. Computed for Current Year	\$	96,829	96,829				30
Tax Equivalent per 1994 PSC Report	\$	54,833					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	96,829					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	25				25	3
Total Intangible Plant	25	0	0	0	25	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	22,066				22,066	4
Structures and Improvements (311)	21,815				21,815	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	68,629				68,629	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	112,510	0	0	0	112,510	
PUMPING PLANT						
Land and Land Rights (320)	391				391	11
Structures and Improvements (321)	190,555				190,555	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	434,321	43,348	21,674		455,995	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	635				635	16
Total Pumping Plant	625,902	43,348	21,674	0	647,576	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	14,166				14,166	18
Sand or Other Media Filtration Equipment (332)	35,002				35,002	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	49,168	0	0	0	49,168	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	681	19,658			20,339	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	362,464				362,464	24
Transmission and Distribution Mains (343)	1,369,127	265,937			1,635,064	25
Services (345)	424,511				424,511	26
Meters (346)	445,928	70,632			516,560	27
Hydrants (348)	113,321	17,302			130,623	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,716,032	373,529	0	0	3,089,561	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	17,668				17,668	31
Office Furniture and Equipment (391)	11,133				11,133	32
Computer Equipment (391.1)	16,969				16,969	33
Transportation Equipment (392)	22,479				22,479	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	23,886				23,886	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	32,928				32,928	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	12,547				12,547	41
Total General Plant	137,610	0	0	0	137,610	
Total utility plant in service directly assignable	3,641,247	416,877	21,674	0	4,036,450	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,641,247	416,877	21,674	0	4,036,450	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,757,517				1,757,517	25
Services (345)	448,353				448,353	26
Meters (346)	0				0	27
Hydrants (348)	176,780				176,780	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,382,650	0	0	0	2,382,650	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,382,650	0	0	0	2,382,650	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,382,650	0	0	0	2,382,650	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			17,256	17,256	1
February			14,972	14,972	2
March			16,824	16,824	3
April			16,385	16,385	4
May			19,261	19,261	5
June			18,475	18,475	6
July			19,188	19,188	7
August			17,988	17,988	8
September			11,915	11,915	9
October			20,223	20,223	10
November			20,651	20,651	11
December			21,013	21,013	12
Total annual pumpage	0	0	214,151	214,151	

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):	214,151	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	214,151	3
Less: Gallons (000's) sold:	112,540	4
Gallons (000's) entering distribution system but not sold:	101,611	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	5,040	7
Gallons (000's) used for fire protection:	210	8
Gallons (000's) used to prevent freezing of distribution system:	32	9
Gallons (000's) used for other system uses:	1,679	10
Subtotal Estimated Usage:	6,961	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,800	13
Gallons (000's) lost due to service leaks or breaks:	600	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	92,250	17
Subtotal of Estimated Losses:	94,650	18
Percentage of water entering distribution system sold:	53%	19
Percentage of unaccounted for water:	43%	20
If more than 25%, indicate causes:		21
Undocumented flushing of chlorine. Compliants from residents caused by cholrine residual problems.		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
Purchasing leak detection equipment and implementing leak detection program. New chlorinometer put in service to regulate chlorine residual.		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,113	28
Date of maximum: 06/03/2009		29
Cause of maximum: Pool fill / Main break		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	280	33
Date of minimum: 06/22/2009		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	442,500	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	14	40
Number of service breaks repaired this year:	5	41
Population served (estimate the number of individuals served):		42
Inside municipality?	4,980	43
Outside municipality?	312	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
603 PROSPECT AVE	BF 810	655	12	380,000	Yes	1
140 WINNEBAGO	BF 811	364	10	432,000	Yes	2
1115 PROSPECT AVE	BF 820	750	16	864,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2	WELL 3	WELL 4	15
Location	603 PROSPECT AVE	140 WINNEBAGO STREET	1115 PROSPECT	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	PEERLESS	LAYNE	PEERLESS	19
Year Installed	1999	1959	1990	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	350	350	775	22
Pump Motor or Standby Engine Mfr	US MOTORS	WESTINGHOUSE	US MOTORS	23
Year Installed	1999	1959	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	40	75	26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2	4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4 5
Year constructed	1970	1990	6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	155	16	9 10
Total capacity in gallons (actual)	200,000	500,000	11 12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	24 25
Is water fluoridated (yes, no)?	Y	Y	26 27
Footnotes			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	1,510				1,510	1
P	D	2.000	12				12	2
M	D	4.000	11,007				11,007	3
P	D	4.000	64				64	4
M	D	6.000	32,467				32,467	5
P	D	6.000	11,061				11,061	6
M	T	8.000	42,273				42,273	7
P	D	8.000	15,312				15,312	8
M	D	10.000	3,884				3,884	9
P	D	10.000	9,221	1,038			10,259	10
M	D	12.000	564				564	11
P	D	12.000	2,664	2,294			4,958	12
Total Within Municipality			130,039	3,332	0	0	133,371	
P	D	6.000	0	728			728	13
P	D	8.000	31,815	2,816			34,631	14
P	D	10.000	0	4,438			4,438	15
P	D	12.000	0	24,361			24,361	16
Total Outside of Municipality			31,815	32,343	0	0	64,158	
Total Utility			161,854	35,675	0	0	197,529	

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.

\$265,937 was financed by the utility and \$1,627,070 was contributed by the Town of Fond Du Lac.

WATER SERVICES

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

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

WATER SERVICES

Water Services (Page W-20)

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

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

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
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	2,113			(92)	2,021	118	1
0.750	359	14		(12)	361	9	2
1.000	49			(7)	42	2	3
1.500	25			(1)	24	3	4
2.000	27	1		1	29	2	5
3.000	1				1	0	6
4.000	1			1	2	0	7
6.000	1			2	3	0	8
8.000	1				1	0	9
Total:	2,577	15	0	(108)	2,484	134	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,578	225	0	6	0	212	2,021	1
0.750	296	40	0	2	0	23	361	2
1.000	2	31	0	4	0	5	42	3
1.500	0	17	0	4	0	3	24	4
2.000	0	18	0	10	0	1	29	5
3.000	0	1	0	0	0	0	1	6
4.000	0	0	0	1	1	0	2	7
6.000	0	1	0	0	2	0	3	8
8.000	0	0	0	0	1	0	1	9
Total:	1,876	333	0	27	4	244	2,484	

METERS

Meters (Page W-21)

Explain all reported adjustments.

During 2009 the utility performed a physical count of all meters to true-up the schedule to actual amounts.

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

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

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

No, the meters were last tested in late 2007. The utility has made an appointment to test these meters in April 2010, and going forward will be testing these each year.

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

The 6" meters were not tested in 2009. The utility has made an appointment to have these meters tested in April 2010. Going forward the utility will be testing these each year.

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	59	52			111	1
Within Municipality	211	3			214	2
Total Fire Hydrants	270	55	0	0	325	
Flushing Hydrants						
	0	560			560	3
Total Flushing Hydrants	0	560	0	0	560	

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

Number of hydrants operated during year:	560
Number of distribution system valves end of year:	713
Number of distribution valves operated during year:	83