



3013 (02-09-04)

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, 1998

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FOND DU LAC WATER UTILITY

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

When was utility organized? 1/1/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS MICHELE M EILBES

Title: ACCOUNTANT

Office Address:

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

Telephone: (920) 929 - 3352

Fax Number: (920) 929 - 3291

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

Utility employee in charge of correspondence concerning this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 5/15/1999

Period covered by most recent audit: January 1, 1998 to December 31, 1998

Names and titles of utility management including manager or superintendent:

Name: MR DALE PACZKOWSKI

Title: ACTING WATER UTILITY SUPERINTENDENT

Office Address:

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

Telephone: (920) 929 - 3261

Fax Number: (920) 929 - 3264

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

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. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,616,620	3,280,411	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,855,612	1,729,860	2
Depreciation Expense (403)	519,527	452,609	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	240,009	241,181	5
Total Operating Expenses	2,615,148	2,423,650	
Net Operating Income	1,001,472	856,761	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,001,472	856,761	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(7,914)	(220)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	96,314	9
Interest and Dividend Income (419)	97,211	0	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	89,297	96,094	
Total Income	1,090,769	952,855	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,090,769	952,855	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	671,454	635,013	14
Amortization of Debt Discount and Expense (428)	29,942	23,786	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	701,396	658,799	
Net Income	389,373	294,056	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,669,246	5,640,190	20
Balance Transferred from Income (433)	389,373	294,056	21
Miscellaneous Credits to Surplus (434)	0	0	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	265,000	25
Total Unappropriated Earned Surplus End of Year (216)	6,058,619	5,669,246	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
None		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
None		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
None		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
None (reported on wrong line in 1997)		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Well Escrow Accounts	1,745	5
Interest on Special Assessments	26,067	6
Interest on Investments	69,399	7
Total (Acct. 419):	97,211	
Miscellaneous Nonoperating Income (421):		
None		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
None		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
None		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
None		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
None		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
None		14
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,197				1,197	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	396				396	3
Materials	8,715				8,715	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	9,111	0	0	0	9,111	
Net income (or loss)	(7,914)	0	0	0	(7,914)	

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	3,616,620	0	0	0	3,616,620	1	
Less: interdepartmental sales	0		0	0	0	2	
Less: interdepartmental rents	0	0		0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	2,404				2,404	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	3,614,216	0	0	0	3,614,216		

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. 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.
3. 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	596,587	18,891	615,478	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	138,461		138,461	5
Merchandising and jobbing	386	10	396	6
Other nonutility expenses			0	7
Water utility plant accounts	41,672	1,079	42,751	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	13,989	362	14,351	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	20,342	(20,342)	0	18
All other accounts			0	19
Total Payroll	811,437	0	811,437	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	28,500,564	27,274,468	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,390,236	4,954,141	2
Net Utility Plant	23,110,328	22,320,327	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	23,110,328	22,320,327	
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)	316,809	480,907	8
Special Funds (125-128)	2,236,654	2,420,535	9
Total Other Property and Investments	2,629,601	2,977,580	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	67,622	77,547	11
Working Funds (135)	500	500	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	365,343	331,718	15
Other Accounts Receivable (143)	4,271	9,018	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	279	1,022	18
Materials and Supplies (151-163)	145,411	165,729	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	21,930	33,305	21
Accrued Utility Revenues (173)	519,402	445,410	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,124,758	1,064,249	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	218,257	207,755	24
Other Deferred Debits (182-186)	25,037	25,399	25
Total Deferred Debits	243,294	233,154	
Total Assets and Other Debits	27,107,981	26,595,310	

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)	1,443,993	1,443,993	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,058,619	5,669,246	28
Total Proprietary Capital	7,502,612	7,113,239	
LONG-TERM DEBT			
Bonds (221-222)	11,480,000	11,155,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	11,480,000	11,155,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	157,464	238,689	33
Payables to Municipality (233)	1,128,014	1,346,509	34
Customer Deposits (235)	(900)	(1,350)	35
Taxes Accrued (236)	200,000	209,000	36
Interest Accrued (237)	269,391	239,548	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	93,494	85,903	41
Total Current and Accrued Liabilities	1,847,463	2,118,299	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	50,000	50,000	43
Other Deferred Credits (253)	26,200	36,212	44
Total Deferred Credits	76,200	86,212	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,201,706	6,122,560	49
Total Liabilities and Other Credits	27,107,981	26,595,310	

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)	
Plant Accounts:					
Utility Plant in Service (101)	28,500,564	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	28,500,564	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	5,390,236	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	5,390,236	0	0	0	
Net Utility Plant	23,110,328	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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	4,954,141				4,954,141	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	519,527				519,527	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	18,815				18,815	6
Accruals charged other						7
accounts (specify):						8
Clearing Accts-General/Trsptn/Bckh	57,621				57,621	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	595,963	0	0	0	595,963	13
Debits during year						14
Book cost of plant retired	39,606				39,606	15
Cost of removal	118,450				118,450	16
Other debits (specify):						17
Adjustments for prior year errors	1,812				1,812	18
Total debits	159,868	0	0	0	159,868	19
Balance End of Year	5,390,236	0	0	0	5,390,236	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<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)	145,411	165,729 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	145,411	165,729

**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)				
\$1,140,000 Revenue Bonds	1,996	428	5,429	1
\$1,490,000 Anticipation Notes	12,523	428	0	2
\$2,140,000 Revenue Bonds	3,455	428	30,245	3
\$2,230,000 Revenue Bonds	1,462	428	38,982	4
\$8,425,000 Revenue Bonds	10,507	428	143,601	5
Total			218,257	
Unamortized premium on debt (251)				
NONE	0	429	0	6
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	1,443,993	1
Changes during year (explain):		
None		2
Balance end of year	<u><u>1,443,993</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$1,140,000 Water Works System Revenue Bonds	03/01/1987	09/01/2002	6.39%	415,000	1
\$8,425,000 Water Works System Revenue Bonds	10/01/1992	09/01/2012	6.50%	7,075,000	2
\$2,140,000 Water Works System Revenue Bonds	10/01/1993	09/01/2012	5.10%	1,760,000	3
\$1,490,000 Water Works System Rev Bds Anticip	04/01/1997	04/01/1999	4.40%	0	4
\$2,230,000 Water Works System Revenue Bonds	03/01/1998	03/01/2018	4.25%	2,230,000	5
Total Bonds (Account 221):				11,480,000	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 11,480,000

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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	209,000	1
Accruals:		
Charged water department expense	240,009	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE	0	5
WCTS Reimbursement	18,813	6
Total Accruals and other credits	258,822	
Taxes paid during year:		
County, state and local taxes	200,000	7
Social Security taxes	54,616	8
PSC Remainder Assessment	4,206	9
Other (explain):		
Adjustment from prior year recording error	9,000	10
Total payments and other debits	267,822	
Balance end of year	200,000	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
\$1,140,000 Revenue Bonds	10,755	30,405	32,265	8,895	1
\$8,425,000 Revenue Bonds	151,771	451,563	455,313	148,021	2
\$2,140,000 Revenue Bonds	29,491	87,523	88,473	28,541	3
\$1,490,000 Revenue Bonds	47,531	18,029	65,560	0	4
\$2,230,000 Revenue Bonds		83,934	0	83,934	5
Subtotal	239,548	671,454	641,611	269,391	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	239,548	671,454	641,611	269,391	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,122,560	0	0	0	0	6,122,560	1
Add credits during year:							
For Services	4,409					4,409	2
For Mains	73,692					73,692	3
Other (specify):							
Outside register charges	1,045					1,045	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	6,201,706	0	0	0	0	6,201,706	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	66,759					66,759	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
None		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	316,809	2
Total (Acct. 124):	316,809	
Sinking Funds (125):		
\$1,140,000 Revenue Bonds	166,262	3
\$8,425,000 Revenue Bonds	951,354	4
\$2,140,000 Revenue Bonds	240,579	5
\$2,230,000 Revenue Bonds	157,581	6
Total (Acct. 125):	1,515,776	
Depreciation Fund (126):		
None		7
Total (Acct. 126):	0	
Other Special Funds (128):		
Investment Construction Fund	720,878	8
Total (Acct. 128):	720,878	
Interest Special Deposits (132):		
None		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
Well Escrow Accounts	67,622	10
Total (Acct. 134):	67,622	
Notes Receivable (141):		
None		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	365,343	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	365,343	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		17
Other (specify):		
Sales of Materials Other Than Customers	4,005	18
Due From State of Wisconsin-Fuel Tax Refund	266	19
Total (Acct. 143):	4,271	
Receivables from Municipality (145):		
Customer Accounts Receivable-Delinquent Tax Roll	279	20
Total (Acct. 145):	279	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
Relocation of Morris Street Tower	25,161	23
Total (Acct. 183):	25,161	
Clearing Accounts (184):		
Cash Receipts Clearing	(124)	24
Total (Acct. 184):	(124)	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
Water Utilities Share of Cash & Cash Equivalents due to City	1,128,014	27
Total (Acct. 233):	1,128,014	
Other Deferred Credits (253):		
Special Assessment Levy	19,032	28
Accrued Water Payments	7,168	29
Total (Acct. 253):	26,200	

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 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	27,887,516	0	0	0	27,887,516	1
Materials and Supplies	155,570	0	0	0	155,570	2
Other (specify):						
None					0	3
Less Average:						
Reserve for Depreciation	5,172,188	0	0	0	5,172,188	4
Customer Advances for Construction	50,000				50,000	5
Contributions in Aid of Construction	6,162,133	0	0	0	6,162,133	6
Other (specify):						
None					0	7
Average Net Rate Base	16,658,765	0	0	0	16,658,765	
Net Operating Income	1,001,472	0	0	0	1,001,472	8
Net Operating Income as a percent of Average Net Rate Base						
	6.01%	N/A	N/A	N/A	6.01%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,443,993	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,863,932	3
Other (Specify):		
None		4
Total Average Proprietary Capital	7,307,925	
Net Income		
Net Income	389,373	5
Percent Return on Proprietary Capital	5.33%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

County K
Sheboygan Street
Ruggles Street

4. Estimated changes in revenues due to rate changes.

Changes in revenues due to a 6% rate increase that took effect 4/1/98.
This was budget for starting with the 2nd quarter of 1998.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

The adjustment for the 1,209 was due to prior years depreciation being allocated for those accounts that should have been stopped due to the balance of the asset being lower than the balance of the accumulated depreciation. This was noted in the Water footnote section of the 1997 PSC Report that an adjustment was to be made in 1998 to correct the accounts affected.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Response received 9/7/99:

Item 1: water dept is preparing plan for retirements and cost of removal and it will be sent next week.

Item 2: Report will be prepared on time for 1999 process.

Item 3: water dept is testing for leaks.

Item 4: contributions were assessments to property owners, except Sheboygan and Ruggles Streets.

ele

August 10, 1999

Ms. Michele M. Eilbes, Accountant
Fond Du Lac Water Utility
160 South Macy Street
P.O. Box 150
Fond Du Lac, WI 54936-0150

1998 Analytical Review DWCCA-2010-ELE

Dear Ms. Eilbes:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During 1993 through 1998 the utility has had significant retirements for mains, services, and hydrants. Also, cost of removal for these three accounts has frequently been in excess of the amounts provided for in the presently authorized depreciation rates. As a result of these retirements and removal costs there are now depreciation reserve deficiencies. Please indicate what your plans are for the next five years (1999 through 2003) for retirements and cost of removal for mains, services, and hydrants. Based upon your response staff may authorize additional annual depreciation to eliminate the depreciation reserve deficiencies.

2. Your 1998 annual report was filed after the due date of April 1, 1999. Wis. Stat. § 196.07(1) require annual reports to be filed on or before April 1st. If a utility fails to file an annual report by the due date, the PSC may prepare the report from the utility records charging the utility all expenses in preparing the report, plus a penalty equal to 50% of the amount of the expenses. Please implement time tables for closing of your 1999 financial records and completion of the financial audit to enable timely filing of your 1999 annual report.

3. During our review, we noted that the utility's water loss reported on page W-12 is still very high. Wis. Admin. Code § PSC 185.85 dictates that losses shall be no greater than 15% for a class AB utility system. We

FINANCIAL SECTION FOOTNOTES

recommend that an investigation of leaks be performed for the entire Fond du Lac system. If budget and/or personnel constraints prevent your utility from completing this investigation in one year, you may try a phased approach over a number of years. One avenue of assistance for this problem that you may want to consider is the Rural Water Association of Stevens Point. We understand that they do not charge for their time in assisting utilities in investigating leakage and you do not need to be a member of the association to qualify for help. Their number is (715) 344-7778. Their internet home page address is <http://www.wrwa.org>. You will note that they are providing several seminars throughout the state on leak detection between now and the end of the year. A related issue may be your meter testing. We note that you report ten 6 inch meters and tested 0. A 6 inch meter should be tested annually. You may call Peter Feneht of our staff at (608) 266-5614 with any questions you may have regarding system leaks or meter testing. Your water loss will be reviewed again in 1999.

4. During our review, we noted contributions reported for services in Account 271, Contributions in Aid of Construction, page F-18. However, notes to the Water Services schedule, page W-18, indicates "no fee was assessed to the property owner." Please indicate who contributed the amount for services reported in Account 271.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,547,203	1
Total Sales of Water	3,547,203	
Other Operating Revenues		
Forfeited Discounts (470)	19,322	2
Miscellaneous Service Revenues (471)	4,815	3
Rents from Water Property (472)	23,091	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	22,189	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	69,417	
Total Operating Revenues	3,616,620	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	64,947	8
Pumping Expenses (620-633)	439,162	9
Water Treatment Expenses (640-652)	97,842	10
Transmission and Distribution Expenses (660-678)	594,799	11
Customer Accounts Expenses (901-905)	159,780	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	499,082	14
Total Operation and Maintenance Expenses	1,855,612	
Other Operating Expenses		
Depreciation Expense (403)	519,527	15
Amortization Expense (404-407)		16
Taxes (408)	240,009	17
Total Other Operating Expenses	759,536	
Total Operating Expenses	2,615,148	
NET OPERATING INCOME	1,001,472	

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. Bulk sales should be account 460.

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	95	1,089	3,630	1
Commercial	30	467	1,556	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	125	1,556	5,186	
Metered Sales to General Customers (461)				
Residential	12,600	784,277	1,742,838	4
Commercial	1,266	483,830	722,134	5
Industrial	65	395,040	415,832	6
Total Metered Sales to General Customers (461)	13,931	1,663,147	2,880,804	
Private Fire Protection Service (462)	224		55,294	7
Public Fire Protection Service (463)	13,931		497,090	8
Other Sales to Public Authorities (464)	116	68,152	108,829	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	28,327	1,732,855	3,547,203	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	497,090	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	497,090	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
Water Penalties & Interest on Delinquent Tax Roll	19,322	6
Total Forfeited Discounts (470)	19,322	
Miscellaneous Service Revenues (471):		
Exempt Meter Installations	375	7
Non-Payment Shut Off Charges	3,405	8
Reconnection of Service	1,035	9
Total Miscellaneous Service Revenues (471)	4,815	
Rents from Water Property (472):		
Exemption & Private Meter Rentals	23,091	10
Total Rents from Water Property (472)	23,091	
Interdepartmental Rents (473):		
None		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	21,157	12
Other (specify):		
Water Permits	1,032	13
Total Other Water Revenues (474)	22,189	
Amortization of Construction Grants (475):		
None		14
Total Amortization of Construction Grants (475)	0	

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)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	50,501	1
Operation Labor and Expenses (601)	340	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	5,095	4
Rents (604)		5
Maintenance Supervision and Engineering (610)	2,696	6
Maintenance of Structures and Improvements (611)	1,913	7
Maintenance of Collecting and Impounding Reservoirs (612)	1,607	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	687	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	2,108	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	64,947	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	1,678	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	271,843	17
Pumping Labor and Expenses (624)	42,222	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	20,189	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	18,394	22
Maintenance of Structures and Improvements (631)	41,473	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	43,363	25
Total Pumping Expenses	439,162	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	27,720	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	54,588	28
Miscellaneous Expenses (643)	3,834	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	3,479	32
Maintenance of Water Treatment Equipment (652)	8,221	33
Total Water Treatment Expenses	97,842	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	22,530	34
Storage Facilities Expenses (661)	5,849	35
Transmission and Distribution Lines Expenses (662)	1,473	36
Meter Expenses (663)	58,077	37
Customer Installations Expenses (664)	1,632	38
Miscellaneous Expenses (665)	38,831	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	0	41
Maintenance of Structures and Improvements (671)	669	42
Maintenance of Distribution Reservoirs and Standpipes (672)	3,488	43
Maintenance of Transmission and Distribution Mains (673)	290,306	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	110,036	46
Maintenance of Meters (676)	9,885	47
Maintenance of Hydrants (677)	51,960	48
Maintenance of Miscellaneous Plant (678)	63	49
Total Transmission and Distribution Expenses	594,799	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	28,442	51
Customer Records and Collection Expenses (903)	128,934	52
Uncollectible Accounts (904)	2,404	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	159,780	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	75,600	56
Office Supplies and Expenses (921)	2,526	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	184,851	59
Property Insurance (924)	9,340	60
Injuries and Damages (925)	30,909	61
Employee Pensions and Benefits (926)	144,694	62
Regulatory Commission Expenses (928)	4,007	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	23,917	65
Rents (931)	13,559	66
Maintenance of General Plant (932)	9,679	67
Total Administrative and General Expenses	499,082	
 Total Operation and Maintenance Expenses	 1,855,612	

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)	Amount (c)	
Property Tax Equivalent		200,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		200,000	
Social Security		54,616	3
PSC Remainder Assessment		4,206	4
Other (specify): WCTS Reimbursement Soc Sec & Tax Eq		(18,813)	5
Total tax expense		240,009	

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, 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 § 66.069(1)(c). 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		0.219741				3
County tax rate	mills		4.646268				4
Local tax rate	mills		9.162760				5
School tax rate	mills		10.001467				6
Voc. school tax rate	mills		1.566471				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.596707				10
Less: state credit	mills		1.741457				11
Net tax rate	mills		23.855250				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.162760				14
Combined School Tax Rate	mills		11.567938				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.730698				17
Total Tax Rate	mills		25.596707				18
Ratio of Local and School Tax to Total	dec.		0.809897				19
Total tax net of state credit	mills		23.855250				20
Net Local and School Tax Rate	mills		19.320297				21
Utility Plant, Jan. 1	\$	27,274,466	27,274,466				22
Materials & Supplies	\$	165,729	165,729				23
Subtotal	\$	27,440,195	27,440,195				24
Less: Plant Outside Limits	\$	4,793,720	4,793,720				25
Taxable Assets	\$	22,646,475	22,646,475				26
Assessment Ratio	dec.		0.910200				27
Assessed Value	\$	20,612,822	20,612,822				28
Net Local & School Rate	mills		19.320297				29
Tax Equiv. Computed for Current Year	\$	398,246	398,246				30
Tax Equivalent per 1994 PSC Report	\$	424,278					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	200,000					32 33
Tax equiv. for current year (see note 6)	\$	200,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	686		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	686	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	113,322		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	877,549	424,839	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,260,091		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,250,962	424,839	
PUMPING PLANT			
Land and Land Rights (320)	8,082		12
Structures and Improvements (321)	1,014,257	2,502	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	43,768		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,671,066	2,549	17
Diesel Pumping Equipment (326)	20,841	7,411	18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,964		20
Total Pumping Plant	2,786,978	12,462	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	5,235		22
Water Treatment Equipment (332)	66,503		23
Total Water Treatment Plant	71,738	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	59,520		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			686	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	686	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			113,322	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			1,302,388	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,260,091	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	2,675,801	
PUMPING PLANT				
Land and Land Rights (320)			8,082	12
Structures and Improvements (321)			1,016,759	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			43,768	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,673,615	17
Diesel Pumping Equipment (326)			28,252	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,964	20
Total Pumping Plant	0	0	2,799,440	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			5,235	22
Water Treatment Equipment (332)			66,503	23
Total Water Treatment Plant	0	0	71,738	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			59,520	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	3,069,428		26
Transmission and Distribution Mains (343)	13,264,329	510,289	27
Fire Mains (344)	0		28
Services (345)	2,517,065	97,880	29
Meters (346)	740,516	125,527	30
Hydrants (348)	1,088,487	30,069	31
Other Transmission and Distribution Plant (349)	1,311		32
Total Transmission and Distribution Plant	20,740,656	763,765	
GENERAL PLANT			
Land and Land Rights (389)	1,599		33
Structures and Improvements (390)	134,857	1,640	34
Office Furniture and Equipment (391)	29,286		35
Computer Equipment (391.1)	53,216	7,811	36
Transportation Equipment (392)	270,226	45,925	37
Stores Equipment (393)	432	2,760	38
Tools, Shop and Garage Equipment (394)	170,453	1,495	39
Laboratory Equipment (395)	122		40
Power Operated Equipment (396)	253,566	5,579	41
Communication Equipment (397)	309,313		42
SCADA Equipment (397.1)	194,047		43
Miscellaneous Equipment (398)	6,331		44
Other Tangible Property (399)	0		45
Total General Plant	1,423,448	65,210	
Total utility plant in service directly assignable	27,274,468	1,266,276	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	27,274,468	1,266,276	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			3,069,428 26
Transmission and Distribution Mains (343)	6,208		13,768,410 27
Fire Mains (344)			0 28
Services (345)	7,675		2,607,270 29
Meters (346)	21,560	(574)	843,909 30
Hydrants (348)	4,163		1,114,393 31
Other Transmission and Distribution Plant (349)			1,311 32
Total Transmission and Distribution Plant	39,606	(574)	21,464,241
GENERAL PLANT			
Land and Land Rights (389)			1,599 33
Structures and Improvements (390)			136,497 34
Office Furniture and Equipment (391)			29,286 35
Computer Equipment (391.1)			61,027 36
Transportation Equipment (392)			316,151 37
Stores Equipment (393)			3,192 38
Tools, Shop and Garage Equipment (394)			171,948 39
Laboratory Equipment (395)			122 40
Power Operated Equipment (396)			259,145 41
Communication Equipment (397)			309,313 42
SCADA Equipment (397.1)			194,047 43
Miscellaneous Equipment (398)			6,331 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	1,488,658
Total utility plant in service directly assignable	39,606	(574)	28,500,564
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	39,606	(574)	28,500,564

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	373,759	2.94%	25,800	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	297,612	1.77%	22,304	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	671,371		48,104	
PUMPING PLANT				
Structures and Improvements (321)	349,649	2.43%	24,646	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	7,634	4.42%	1,935	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	613,604	4.42%	73,861	12
Diesel Pumping Equipment (326)	22,269	4.29%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	25,646	4.29%	1,242	15
Total Pumping Plant	1,018,802		101,684	
WATER TREATMENT PLANT				
Structures and Improvements (331)	2,352	3.33%	174	16
Water Treatment Equipment (332)	42,978	6.00%	3,990	17
Total Water Treatment Plant	45,330		4,164	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	517,497	1.86%	57,091	19
Transmission and Distribution Mains (343)	1,191,441	1.00%	132,616	20
Fire Mains (344)	0			21
Services (345)	429,142	2.50%	62,787	22
Meters (346)	224,931	4.75%	36,306	23
Hydrants (348)	162,828	1.85%	20,094	24
Other Transmission and Distribution Plant (349)	1,574	5.00%		25
Total Transmission and Distribution Plant	2,527,413		308,894	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

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					399,559	4
315					0	5
316					319,916	6
317					0	7
	0	0	0	0	719,475	
321					374,295	8
322					0	9
323					9,569	10
324					0	11
325					687,465	12
326				(1,428)	20,841	13
327					0	14
328					26,888	15
	0	0	0	(1,428)	1,119,058	
331					2,526	16
332					46,968	17
	0	0	0	0	49,494	
341					0	18
342					574,588	19
343	6,208	17,171			1,300,678	20
344					0	21
345	7,675	100,119			384,135	22
346	21,560			2,030	241,707	23
348	4,163	1,160		(2,030)	175,569	24
349				(263)	1,311	25
	39,606	118,450	0	(263)	2,677,988	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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				
Structures and Improvements (390)	42,415	2.27%	3,061	26
Office Furniture and Equipment (391)	20,439	5.88%	1,722	27
Computer Equipment (391.1)	49,021	20.00%	49,453	28
Transportation Equipment (392)	141,250	10.56%	23,816	29
Stores Equipment (393)	474	0.00%		30
Tools, Shop and Garage Equipment (394)	93,288	5.88%	10,023	31
Laboratory Equipment (395)	243	0.00%		32
Power Operated Equipment (396)	110,536	6.07%	13,739	33
Communication Equipment (397)	233,037	9.09%	30,931	34
SCADA Equipment (397.1)	399	10.00%		35
Miscellaneous Equipment (398)	123	5.88%	372	36
Other Tangible Property (399)	0			37
Total General Plant	691,225		133,117	
Total accum. prov. directly assignable	4,954,141		595,963	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 4,954,141		 595,963	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					45,476	26
391					22,161	27
391.1					98,474	28
392					165,066	29
393					474	30
394					103,311	31
395				(121)	122	32
396					124,275	33
397					263,968	34
397.1					399	35
398				0	495	36
399					0	37
	0	0	0	(121)	824,221	
	39,606	118,450	0	(1,812)	5,390,236	
					0	38
	39,606	118,450	0	(1,812)	5,390,236	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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			161,541	161,541	1
February			145,627	145,627	2
March			160,526	160,526	3
April			153,858	153,858	4
May			181,191	181,191	5
June			182,925	182,925	6
July			212,190	212,190	7
August			192,986	192,986	8
September			184,728	184,728	9
October			162,520	162,520	10
November			158,686	158,686	11
December			158,917	158,917	12
Total for year	0	0	2,055,695	2,055,695	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				2,055,695	16
Less: Water sold				1,732,855	17
Losses and unaccounted for				322,840	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Flushing of hydrants, service leaks, sewer testing					
Maximum gallons pumped by all methods in any one day during reporting year				9,526,300	21
Date of maximum: 7/13/1998					22
Cause of maximum:					23
Hot, dry weather conditions over summer					
Minimum gallons pumped by all methods in any one day during reporting year				4,141,100	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				4,384,780	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
169 BISCHOFF STREET	10	865	20	427,300	Yes	1
285 W ARNDT STREET	11	750	15	407,700	Yes	2
101 N MACY STREET	12	745	15	721,000	Yes	3
648 N MAIN STREET	13	790	19	407,800	Yes	4
464 E JOHNSON STREET	14	814	12	460,300	Yes	5
53 W BANK STREET	15	825	15	334,600	Yes	6
1822 MORRIS STREET	16	958	19	84,700	Yes	7
N5089 HICKORY ROAD	17	1,025	24	318,600	Yes	8
1445 S HICKORY STREET	18	989	19	155,300	Yes	9
N5701 HIGHWAY 151	19	890	19	80,900	Yes	10
N5086 RIVER ROAD	20	840	19	369,200	Yes	11
610 N ROLLING MEADOWS DRIVE	21	784	25	197,400	No	12
285 N SEYMOUR STREET	22	683	16	344,800	Yes	13
N5146 RIVER ROAD	23	965	15	428,600	Yes	14
N4678 RIVER ROAD	24	1,055	15	413,000	Yes	15
N4391 RIVER ROAD	25	1,140	15	478,200	Yes	16

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 10	WELL 11	WELL 12	1
Location	169 BISCHOFF STREET	285 W ARNDT STREET	101 N MACY STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	PEERLESS	LAYNE	5
Year Installed	1986	1998	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	800	1,200	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1989	1995	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 13	WELL 14	WELL 15	14
Location	648 N MAIN STREET	464 E JOHNSON STREET	53 W BANK STREET	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE	FAIRBANKS	LAYNE	18
Year Installed	1986	1998	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	400	580	21
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1986	1986	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	75	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 16	WELL 17	WELL 18	1
Location	1822 MORRIS STREET	N5089 HICKORY ROAD	1445 S HICKORY STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	FAIRBANKS	5
Year Installed	1995	1986	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	540	500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	US	9 10
Year Installed	1986	1986	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 19	WELL 20	WELL 21	14
Location	N5701 HIGHWAY 151	N5386 RIVER ROAD	ROLLING MEADOWS DRIVE	15
Purpose	P	P	B	16
Destination	R	R	D	17
Pump Manufacturer	FAIRBANKS	LAYNE	WORTHINGTON	18
Year Installed	1998	1992	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	570	350	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1986	1991	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	125	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 22	WELL 23	WELL 24	1
Location	285 N SEYMOUR STREET	N5146 RIVER ROAD	N4678 RIVER ROAD	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FAIRBANKS	FAIRBANKS	FAIRBANKS	5
Year Installed	1996	1993	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	430	900	800	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1991	1993	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 25			14
Location	N4391 RIVER ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	FAIRBANKS			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1993			24
Type	ELECTRIC			25
Horsepower	150			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MARTIN	MCDERMOTT	MERRILL-A	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1993	1952	1901	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	100	15	15	6
Total capacity in gallons	500,000	1,000,000	2,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	OTHER	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000	5.0000	3.2000	12
Is a corrosion control chemical used (yes, no)?	N	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MERRILL-B	MORRIS-A	MORRIS-B	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1931	1967	1964	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	147	15	123	6
Total capacity in gallons	500,000	1,500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	OTHER	PRESSURE	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000	5.0000	0.5000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NE-A	NE-B	TROWBRIDGE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1995	1964	1988	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	100	500	6
Total capacity in gallons	500,000	75,000	3,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	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.)	0.5000	0.2500	1.5000	12
Is a corrosion control chemical used (yes, no)?	N	N	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
L	D	1.000	666	0	0	0	666	1	
M	D	2.000	60	0	0	0	60	2	
M	D	4.000	46,470	0	385	0	46,085	3	
M	D	6.000	301,803	426	2,706	0	299,523	4	
P	D	6.000	11,448	0	0	0	11,448	5	
M	D	8.000	295,070	3,984	1,439	0	297,615	6	
M	S	8.000	364	0	0	0	364	7	
P	D	8.000	21,528	1,725	0	0	23,253	8	
M	D	10.000	61,411	0	0	0	61,411	9	
M	S	10.000	3,825	0	0	0	3,825	10	
P	D	10.000	2,247	0	0	0	2,247	11	
P	S	10.000	8	0	0	0	8	12	
A	D	12.000	4,148	0	0	0	4,148	13	
M	D	12.000	184,571	1,576	0	8,913	195,060	14	
M	S	12.000	24,470	0	0	(8,913)	15,557	15	
P	D	12.000	329	0	0	0	329	16	
P	S	12.000	5,483	0	0	0	5,483	17	
M	D	14.000	12,389	0	0	0	12,389	18	
M	S	14.000	8,549	0	0	0	8,549	19	
M	D	16.000	21,490	1,866	0	658	24,014	20	
M	S	16.000	4,956	0	0	(658)	4,298	21	
M	D	18.000	3,145	0	0	0	3,145	22	
M	S	18.000	11,806	0	0	0	11,806	23	
M	D	20.000	1,990	0	0	841	2,831	24	
M	S	20.000	841	0	0	(841)	0	25	
M	D	24.000	5,838	0	0	0	5,838	26	
M	S	24.000	25	0	0	0	25	27	
M	D	30.000	4,997	0	0	0	4,997	28	
M	S	30.000	250	0	0	0	250	29	
Total Within Municipality			1,040,177	9,577	4,530	0	1,045,224		
Total Utility			1,040,177	9,577	4,530	0	1,045,224		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	4,962	0	78	0	4,884		1
M	0.750	5,066	40	0	0	5,106		2
P	0.750	2	0	0	0	2		3
L	1.000	27	0	0	0	27		4
P	1.000	165	1	0	0	166		5
M	1.000	1,877	161	0	0	2,038		6
M	1.250	2	0	0	0	2		7
L	1.500	21	0	0	0	21		8
M	1.500	88	3	0	0	91		9
P	1.500	8	5	0	0	13		10
L	2.000	11	0	0	0	11		11
P	2.000	28	12	0	0	40		12
M	2.000	266	0	2	0	264		13
M	3.000	5	0	0	0	5		14
M	4.000	54	1	4	0	51		15
P	4.000	1	0	0	0	1		16
M	6.000	21	0	0	0	21		17
P	6.000	1	0	0	0	1		18
M	8.000	6	0	0	0	6		19
Total Utility		12,611	223	84	0	12,750	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	11,154	462	660	(10)	10,946	814	1
0.750	2,898	139	35	(1)	3,001	103	2
1.000	632	86	44	0	674	71	3
1.500	240	8	5	0	243	13	4
2.000	364	9	11	(1)	361	23	5
3.000	37	1	0	1	39	19	6
4.000	8	1	0	1	10	0	7
6.000	10	0	0	0	10	0	8
Total:	15,343	706	755	(10)	15,284	1,043	

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	10,381	435	8	10	0	112	10,946	1
0.750	2,705	252	3	6	0	35	3,001	2
1.000	434	189	6	13	0	32	674	3
1.500	20	190	12	16	0	5	243	4
2.000	5	259	33	59	0	5	361	5
3.000	0	26	3	3	0	7	39	6
4.000	0	4	2	3	0	1	10	7
6.000	0	0	8	1	0	1	10	8
Total:	13,545	1,355	75	111	0	198	15,284	

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	1,496	26	11		1,511	2
Total Fire Hydrants	1,496	26	11	0	1,511	
Flushing Hydrants						
	53	0	0	0	53	3
Total Flushing Hydrants	53	0	0	0	53	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 1,102
 Number of distribution system valves end of year: 2,365
 Number of distribution valves operated during year: 2,097

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Source of Supply - (603) The increase was due to charges being coded incorrectly. Some of the costs should have been charged to (610).

(610), (612), (614) The decrease was due to the maintenance work that was done in 1997. Less maintenance was done in 1998.

(616) The increase was due to repairs that needed to be done in 1998 that were not planned.

Pumping Expenses - (620) The increase was due to properly recording of the time spent supervising that may have not been kept up in 1997.

(631) The increase was due to repairs that were needed at the the structures, that included roof repairs, doors replaced, windows replaced, and fixing an exterior wall to name a few.

(633) The decrease was due to fewer equipment repairs in 1998.

Water Treatment Expenses - (651) The increase was due to bulk storage tanks being installed to reduce the employee handling of acid.

(652) The increase was due to replacing of 2 chlorinators at Well #22 and at the Morris Reservoir. The chemical feed pumps also needed repairs.

Transmission and Distribution Expense (660), (662) The decrease was due to the fact that in 1997, a considerable portion of Main Street was reconstructed and therefore needed more supervision for the project. No major projects were done in 1998, thus reducing costs.

(675), (677) The increase was due to unexpected maintenance that was needed. Due to the Main Street Project in 1997, some of the maintenance work was put off until 1998.

Customer Accounts - (904) The increase was due to errors made on some of the billings and for adjustments for leaks, ect.

Administrative and General - (923) The increase was due to the fact that the Water Distribution Study and the Water Utility Operations & Maintenance Manual were completed by an outside firm. The cost of these two items were around \$80,000.

(924), (925) The decrease was due to better rates and a larger dividend for 1998.

(928) The increase was due to more work charged for rate increase investigation from the PSC than in 1997.

(932) The increase was due to Y2K Upgrade for the Telemetry System.

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

The Fond du Lac City Council authorized the tax equivalent charged to the Water Utility by adopting the annual budget. The 1998 Annual Budget was adopted at the November 25, 1997 monthly meeting. Resolution No. 6822 - A Resolution Adopting the 1998 Budget of the Fond du Lac Water Utility. Signed by Council President Michael E. Schmal, and attested by the City Clerk, Theresa C. Hochrein.

Water Utility Plant in Service (Page W-08)

The Addition in the Wells and Springs (314) was due to the rehab work done on Wells during the 1998 year.

The adjustment in the Meters (346) is due to a refund on a meter that was returned. This was inadvertently added into the additions and needed to be taken out.

Accumulated Provision for Depreciation - Water (Page W-10)

Computer Equipment 391.1-The depreciation was calculated for the SCADA equipment also. This was not broken out into it's own account in 1998. Therefore, part of the depreciation from 391.1 should be re-allocated to 397.1. This will be adjusted in 1999 to show the cost of SCADA in the appropriate account and the depreciation also.

The adjustment between Meters (346) and Hydrants (348) was due to an error in the 1997 reporting. The figures were incorrectly reported.

The adjustment for the Lab Equipment (395) was due to the fact that the balance at the end of the year in 1997 was more then the utility in plant amount. This was noted in the 1997 PSC Report and was to be adjusted in 1998.

Water Mains (Page W-17)

The main additions were for property located at County K. These additions were assessed to the property owner and deferred until developed.

Water Services (Page W-18)

Additions of services are assessed based upon the 1998 assessment ratio, except Services added during the year for Sheboygan and Ruggles streets, no fee was assessed to the property owner.

Meters (Page W-19)

Adjustment of 10 was made due to 1996 PSC Report Adjustment letter. This was not corrected on the 1997 Report and therefore needs to be adjusted on the 1998 report. Letters were sent regarding this change per the PSC review of the annual report.
