



3014 (02-09-04)

**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, 1999

**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:** 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:** KAREN MATZE

**Title:** ADMINISTRATOR/CLERK-TREASURER

**Office Address:**

16 GARFIELD STREET  
NORTH FOND DU LAC, WI 54937

**Telephone:** (920) 929 - 3765

**Fax Number:** (920) 929 - 3964

**E-mail Address:**

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

**Name:** VIRCHOW, KRAUSE & COMPANY, LLP

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

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

**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**

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

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**Name:** VIRCHOW, KRAUSE & COMPANY, LLP

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:** 2/15/2000

**Period covered by most recent audit:** CALENDAR YEAR 1999

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

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**Name:** MR MICHAEL TOLVSTAD

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

16 GARFIELD STREET

NORTH FOND DU LAC, WI 54937

**Telephone:** (920) 929 - 3765

**Fax Number:** (920) 929 - 3964

**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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

CHUCK BAU, VILLAGE TRUSTEE

SUSAN ERKE, VILLAGE TRUSTEE

JAMES MOON, VILLAGE PRESIDENT

JAN PINTO, VILLAGE TRUSTEE

JAMES WACHS, VILLAGE TRUSTEE

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

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	467,493	472,393	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	424,846	225,130	2
Depreciation Expense (403)	67,513	59,318	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	68,774	61,887	5
<b>Total Operating Expenses</b>	<b>561,133</b>	<b>346,335</b>	
<b>Net Operating Income</b>	<b>(93,640)</b>	<b>126,058</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(93,640)</b>	<b>126,058</b>	
<b>OTHER INCOME</b>			
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)	27,623	8,767	10
Miscellaneous Nonoperating Income (421)	0	217	11
<b>Total Other Income</b>	<b>27,623</b>	<b>8,984</b>	
<b>Total Income</b>	<b>(66,017)</b>	<b>135,042</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(66,017)</b>	<b>135,042</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	23,595	0	14
Amortization of Debt Discount and Expense (428)	3,271	2,624	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	25,849	28,196	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>52,715</b>	<b>30,820</b>	
<b>Net Income</b>	<b>(118,732)</b>	<b>104,222</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	837,129	752,907	20
Balance Transferred from Income (433)	(118,732)	104,222	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	16,096	20,000	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>702,301</b>	<b>837,129</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON INVESTMENTS	27,623	5
<b>Total (Acct. 419):</b>	<b>27,623</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
ACCELERATED DEPRECIATION	16,096	10
<b>Total (Acct. 435)--Debit:</b>	<b>16,096</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	467,493	0	0	0	467,493	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					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>467,493</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>467,493</b>	

### 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	91,993		91,993	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>91,993</b>	<b>0</b>	<b>91,993</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,454,046	3,573,292	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	533,476	667,654	<b>2</b>
<b>Net Utility Plant</b>	<b>2,920,570</b>	<b>2,905,638</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	23,247	35,600	<b>6</b>
Special Funds (125)	6,671	75,549	<b>7</b>
<b>Total Other Property and Investments</b>	<b>29,918</b>	<b>111,149</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	245,030	38,330	<b>8</b>
Temporary Cash Investments (132)	877,981	323,815	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	88,108	85,374	<b>11</b>
Other Accounts Receivable (143)	4,584	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	3,770	641	<b>14</b>
Materials and Supplies (150)	13,247	14,174	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,232,720</b>	<b>462,334</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	39,500	12,232	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>39,500</b>	<b>12,232</b>	
<b>Total Assets and Other Debits</b>	<b>4,222,708</b>	<b>3,491,353</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	345,004	345,004	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	702,301	837,129	23
<b>Total Proprietary Capital</b>	<b>1,047,305</b>	<b>1,182,133</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,180,000	0	24
Advances from Municipality (223)	395,000	435,000	25
Other Long-Term Debt (224)	0	300,000	26
<b>Total Long-Term Debt</b>	<b>1,575,000</b>	<b>735,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	43,787	65,954	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	60,202	54,833	31
Interest Accrued (237)	13,085	2,213	32
Other Current and Accrued Liabilities (238)	9,450	5,239	33
<b>Total Current and Accrued Liabilities</b>	<b>126,524</b>	<b>128,239</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,473,879	1,445,981	41
<b>Total Liabilities and Other Credits</b>	<b>4,222,708</b>	<b>3,491,353</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	3,415,210	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)	38,836				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>3,454,046</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	533,476	0	0	0	10
<b>Total Accumulated Provision</b>	<b>533,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,920,570</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

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)	
<b>Balance first of year</b>	667,654				<b>667,654</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	67,513				<b>67,513</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,904				<b>3,904</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Accelerated Depreciation	16,099				<b>16,099</b>	<b>9</b>
Salvage	227				<b>227</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>87,743</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,743</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	221,921				<b>221,921</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>221,921</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>221,921</b>	<b>19</b>
<b>Balance End of Year</b>	<b>533,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>533,476</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

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

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	13,247	14,174
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>13,247</b>	<b>14,174</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1992 DEBT ISSUE	2,639	428	9,907	1
1999 REVENUE BONDS	901	428	29,593	2
<b>Total</b>			<b>39,500</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	345,004	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>345,004</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)	
1999 REVENUE BONDS	11/01/1999	05/01/2019	5.25%	1,180,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,180,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1992 GO REFUNDING	02/01/1992	12/01/2006	6.00%	395,000	1
<b>Total for Account 223</b>				<b>395,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	54,833	1
<b>Accruals:</b>		
Charged water department expense	68,774	2
Charged electric department expense		3
Charged sewer department expense	1,638	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>70,412</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	54,833	6
Social Security taxes	9,890	7
PSC Remainder Assessment	320	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>65,043</u>	
<b>Balance end of year</b>	<u><u>60,202</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1999 REVENUED BONDS	0	23,595	12,540	11,055	1
<b>Subtotal</b>	<b>0</b>	<b>23,595</b>	<b>12,540</b>	<b>11,055</b>	
<b>Advances from Municipality (223)</b>					
1992 General Obligation Refunding	2,213	25,849	26,032	2,030	2
<b>Subtotal</b>	<b>2,213</b>	<b>25,849</b>	<b>26,032</b>	<b>2,030</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,213</b>	<b>49,444</b>	<b>38,572</b>	<b>13,085</b>	

**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	1,445,981	0	0	0	0	1,445,981	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains	27,898					27,898	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,473,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,473,879</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	23,247	2
<b>Total (Acct. 124):</b>	<b>23,247</b>	
<b>Special Funds (125):</b>		
DEPRECIATION ACCOUNT	6,671	3
<b>Total (Acct. 125):</b>	<b>6,671</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	88,108	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>88,108</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
MISCELLANEOUS ACCOUNTS RECEIVABLE	4,584	11
<b>Total (Acct. 143):</b>	<b>4,584</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM TAX AGENCY	3,770	12
<b>Total (Acct. 145):</b>	<b>3,770</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	3,225,522	0	0	0	3,225,522	1
Materials and Supplies	13,710	0	0	0	13,710	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	600,565	0	0	0	600,565	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,459,930	0	0	0	1,459,930	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,178,737</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,178,737</b>	
Net Operating Income	(93,640)	0	0	0	(93,640)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-7.94%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-7.94%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	345,004	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	769,715	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,114,719</b>	
<b>Net Income</b>		
Net Income	(118,732)	5
<b>Percent Return on Proprietary Capital</b>	<b>-10.65%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Contacts (Page iv)**

November 27, 2000

Ms. Karen Matze, Clerk Treasurer  
North Fond du Lac Water Utility  
16 Garfield Street  
North Fond du Lac, WI 54937-1399

1999 Analytical Review DWCCA-4230-ELE

Dear Ms. Karen Matze:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 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. The Water Mains schedule note indicates that mains were financed by a block grant. There are additions to Water Services, but there is no schedule note. There are a total of \$533,868 additions reported to Account 343, Transmission and Distribution Mains, and Account 345, Services, Water Utility Plant in Service schedule. However, only \$27,898 is reported in Account 271, Contributions in Aid of Construction, and \$0 is reported in Account 200, Capital Paid in by Municipality. Please explain where the remainder of the block grant is booked, or explain who paid for the majority of the mains and services additions reported in Accounts 343 and 345, not booked to Account 271.

2. We noted that testing reported for meters on the Meters schedule is less than is required by the Wisconsin Administrative Code, particularly the 6 inch meter which is to be tested annually. Meter testing may have an effect on water loss. We note that your water loss is greater than is allowed by the Code. Please make every effort to bring your meter testing into compliance with the Code.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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## FINANCIAL SECTION FOOTNOTES

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ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4230.doc

cc: Mr. James Moon, Village President

email from Zak Bloom, VK 11/29/00 (and then Tom Unke 12/7:

1. Fund received and booked in 1998, were expended in 98 and 99 and charged to CWIP. Project was closed in 1999.

2. noted

ele

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	451,159	1
<b>Total Sales of Water</b>	<b>451,159</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,150	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	4,200	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,984	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>16,334</b>	
<b>Total Operating Revenues</b>	<b>467,493</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	10,597	8
Pumping Expenses (620-625)	99,884	9
Water Treatment Expenses (630-635)	5,777	10
Transmission and Distribution Expenses (640-655)	145,680	11
Customer Accounts Expenses (901-904)	31,062	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	131,846	14
<b>Total Operation and Maintenance Expenses</b>	<b>424,846</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	67,513	15
Amortization Expense (404-407)		16
Taxes (408)	68,774	17
<b>Total Other Operating Expenses</b>	<b>136,287</b>	
<b>Total Operating Expenses</b>	<b>561,133</b>	
<b>NET OPERATING INCOME</b>	<b>(93,640)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,640	98,203	245,104	4
Commercial	86	20,196	47,866	5
Industrial	17	2,517	4,330	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,743</b>	<b>120,916</b>	<b>297,300</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		145,021	8
Other Sales to Public Authorities (464)	18	3,132	8,838	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,762</b>	<b>124,048</b>	<b>451,159</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	145,021	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>145,021</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,150	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,150</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER LEASE RENTAL	4,200	8
<b>Total Rents from Water Property (472)</b>	<b>4,200</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,640	10
<b>Other (specify):</b>		
MISCELLANEOUS PERMITS, CONNECTIONS, AND OTHER	4,344	11
<b>Total Other Water Revenues (474)</b>	<b>9,984</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	5,981	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	108	3
Maintenance of Water Source Plant (605)	4,508	4
<b>Total Source of Supply Expenses</b>	<b>10,597</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	4,988	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	27,398	7
Operation Supplies and Expenses (623)	5,255	8
Maintenance of Pumping Plant (625)	62,243	9
<b>Total Pumping Expenses</b>	<b>99,884</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	3,972	10
Chemicals (631)	1,648	11
Operation Supplies and Expenses (632)	157	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>5,777</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	0	14
Operation Supplies and Expenses (641)	878	15
Maintenance of Distribution Reservoirs and Standpipes (650)	119,068	16
Maintenance of Mains (651)	15,283	17
Maintenance of Services (652)	5,586	18
Maintenance of Meters (653)	2,079	19
Maintenance of Hydrants (654)	2,786	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>145,680</b>	

## 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,935	<b>22</b>
Accounting and Collecting Labor (902)	22,341	<b>23</b>
Supplies and Expenses (903)	3,338	<b>24</b>
Uncollectible Accounts (904)	2,448	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>31,062</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	51,776	<b>27</b>
Office Supplies and Expenses (921)	8,990	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	25,739	<b>30</b>
Property Insurance (924)	9,144	<b>31</b>
Injuries and Damages (925)	14,907	<b>32</b>
Employee Pensions and Benefits (926)	12,313	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	6,232	<b>35</b>
Transportation Expenses (933)	2,745	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>131,846</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>424,846</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		60,202	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,638	2
<b>Net property tax equivalent</b>		<b>58,564</b>	
Social Security		9,890	3
PSC Remainder Assessment		320	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>68,774</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, 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
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.204931				2
County tax rate	mills		4.334326				3
Local tax rate	mills		6.780056				4
School tax rate	mills		10.240676				5
Voc. school tax rate	mills		1.467978				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>23.027967</b>				9
Less: state credit	mills		1.611492				10
<b>Net tax rate</b>	mills		<b>21.416475</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		6.780056				12
Combined School Tax Rate	mills		11.708654				13
Other Tax Rate - Local	mills		0.000000				14
<b>Total Local &amp; School Tax</b>	mills		<b>18.488710</b>				15
<b>Total Tax Rate</b>	mills		<b>23.027967</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.802881</b>				17
<b>Total tax net of state credit</b>	mills		<b>21.416475</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>17.194874</b>				19
Utility Plant, Jan. 1	\$	3,573,293	3,573,293				20
Materials & Supplies	\$	14,174	14,174				21
<b>Subtotal</b>	\$	<b>3,587,467</b>	<b>3,587,467</b>				22
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	\$	<b>3,587,467</b>	<b>3,587,467</b>				24
Assessment Ratio	dec.		0.975939				25
<b>Assessed Value</b>	\$	<b>3,501,149</b>	<b>3,501,149</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>17.194874</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>60,202</b>	<b>60,202</b>				28
Tax Equivalent per 1994 PSC Report	\$	54,833					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>60,202</b>					31

### 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	25		3
<b>Total Intangible Plant</b>	<b>25</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	22,066		4
Structures and Improvements (311)	21,815		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	68,629		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>112,510</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	391		12
Structures and Improvements (321)	190,555		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	413,512	28,505	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	635		20
<b>Total Pumping Plant</b>	<b>605,093</b>	<b>28,505</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	14,166		22
Water Treatment Equipment (332)	31,001	9,526	23
<b>Total Water Treatment Plant</b>	<b>45,167</b>	<b>9,526</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	681		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			25	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>25</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			22,066	4
Structures and Improvements (311)			21,815	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			68,629	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>112,510</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			391	12
Structures and Improvements (321)			190,555	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	7,696		434,321	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			635	20
<b>Total Pumping Plant</b>	<b>7,696</b>	<b>0</b>	<b>625,902</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			14,166	22
Water Treatment Equipment (332)	5,525		35,002	23
<b>Total Water Treatment Plant</b>	<b>5,525</b>	<b>0</b>	<b>49,168</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			681	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	362,464		26
Transmission and Distribution Mains (343)	1,355,446	329,560	27
Fire Mains (344)	0		28
Services (345)	147,593	204,308	29
Meters (346)	195,185		30
Hydrants (348)	102,925	28,995	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,164,294</b>	<b>562,863</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	17,668		34
Office Furniture and Equipment (391)	11,133		35
Computer Equipment (391.1)	10,100		36
Transportation Equipment (392)	10,011		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	18,475	402	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	32,928		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	7,395		44
Other Tangible Property (399)	1,036		45
<b>Total General Plant</b>	<b>108,746</b>	<b>402</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,035,835</b>	<b>601,296</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,035,835</b>	<b>601,296</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			362,464 26
Transmission and Distribution Mains (343)	164,000		1,521,006 27
Fire Mains (344)			0 28
Services (345)	38,200		313,701 29
Meters (346)			195,185 30
Hydrants (348)	6,500		125,420 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>208,700</b>	<b>0</b>	<b>2,518,457</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			17,668 34
Office Furniture and Equipment (391)			11,133 35
Computer Equipment (391.1)			10,100 36
Transportation Equipment (392)			10,011 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			18,877 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			32,928 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			7,395 44
Other Tangible Property (399)			1,036 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>109,148</b>
<b>Total utility plant in service directly assignable</b>	<b>221,921</b>	<b>0</b>	<b>3,415,210</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>221,921</b>	<b>0</b>	<b>3,415,210</b>

## 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			14,410	14,410	1
February			11,825	11,825	2
March			17,118	17,118	3
April			12,916	12,916	4
May			14,634	14,634	5
June			14,005	14,005	6
July			15,677	15,677	7
August			22,137	22,137	8
September			13,733	13,733	9
October			12,655	12,655	10
November			12,943	12,943	11
December			10,672	10,672	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>172,725</b>	<b>172,725</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,638	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				171,087	16
Less: Water sold				124,048	17
Losses and unaccounted for				47,039	18
Percent unaccounted for to the nearest whole percent (%)				27%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Water loss is currently being investigated by the utility.					
Maximum gallons pumped by all methods in any one day during reporting year				1,087	21
Date of maximum: 7/31/1999					22
Cause of maximum:					23
As a result of painting the water tower, it had to emptied and re-filled.					
Minimum gallons pumped by all methods in any one day during reporting year				187	24
Date of minimum: 12/16/1999					25
Total KWH used for pumping for the year				233,951	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
603 VAN DYNE ROAD	2	655	12	1	Yes	<b>1</b>
140 WINNEBAGO STREET	3	365	10	1	Yes	<b>2</b>
1115 VAN DYNE ROAD	4	750	20	1	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 2	BOOSTER 3	1
Location	603 VAN DYNE ROAD	140 WINNEBAGO STREET	1115 VAN DYNE ROAD	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 10
Year Installed	1990	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2	WELL 3	WELL 4	14
Location	603 VAN DYNE ROAD	140 WINNEBAGO STREET	1115 VAN DYNE ROAD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	LAYNE	PEERLESS	18
Year Installed	1947	1959	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	300	300	775	21
Pump Motor or Standby Engine Mfr	US MOTORS	WESTINGHOUSE	US MOTORS	22 23
Year Installed	1947	1959	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	40	75	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	2	4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	<b>3</b>
Year constructed	1970	1990	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	155	16	<b>6</b>
Total capacity in gallons	200,000	500,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	<b>14</b>

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	1,660	0	0	0	1,660	1	
P	D	2.000	12	0	0	0	12	2	
M	D	4.000	12,847	28	0	0	12,875	3	
P	D	4.000	6	0	0	0	6	4	
M	D	6.000	46,195	235	8,200	0	38,230	5	
P	D	6.000	7,079	0	0	0	7,079	6	
M	T	8.000	26,763	8,566	0	0	35,329	7	
P	D	8.000	808	0	0	0	808	8	
M	D	10.000	6,374	0	0	0	6,374	9	
M	D	12.000	564	0	0	0	564	10	
<b>Total Within Municipality</b>			<b>102,308</b>	<b>8,829</b>	<b>8,200</b>	<b>0</b>	<b>102,937</b>		
P	D	8.000	17,941	0	0	0	17,941	11	
<b>Total Outside of Municipality</b>			<b>17,941</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,941</b>		
<b>Total Utility</b>			<b>120,249</b>	<b>8,829</b>	<b>8,200</b>	<b>0</b>	<b>120,878</b>		

### 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	1,224	0	191	0	1,033		1
M	1.000	101	191	0	0	292		2
P	1.000	52	0	0	0	52		3
M	1.500	6	0	0	0	6		4
M	2.000	19	0	0	0	19		5
M	3.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
<b>Total Utility</b>		<b>1,406</b>	<b>191</b>	<b>191</b>	<b>0</b>	<b>1,406</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	1,627	0	0	26	1,653	75	1
0.750	89	0	0	(18)	71	15	2
1.000	21	0	0	15	36	7	3
1.500	21	0	0	0	21	10	4
2.000	24	0	0	0	24	8	5
6.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>1,783</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>1,806</b>	<b>115</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,561	37	0	4	0	51	1,653	1
0.750	64	7	0	0	0	0	71	2
1.000	1	10	2	4	0	19	36	3
1.500	0	14	0	1	0	6	21	4
2.000	1	7	0	8	0	8	24	5
6.000	0	1	0	0	0	0	1	6
<b>Total:</b>	<b>1,627</b>	<b>76</b>	<b>2</b>	<b>17</b>	<b>0</b>	<b>84</b>	<b>1,806</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	26				26	1
Within Municipality	157	22	13		166	2
<b>Total Fire Hydrants</b>	<b>183</b>	<b>22</b>	<b>13</b>	<b>0</b>	<b>192</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	185
Number of distribution system valves end of year:	424
Number of distribution valves operated during year:	48

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## WATER OPERATING SECTION FOOTNOTES

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

Account 625 - Maintenance of Pumping Plant:

The utility paid for rehabilitation to well number 2 and 4.

Account 650 - Maintenance of Reservoirs and Standpipes:

The utility painted a water tower in 1999.

Account 923 - Outside Services Employed:

The utility paid for additional consulting services throughout year.

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### Water Mains (Page W-15)

Additions resulted from Wisconsin Avenue reconstruction. Project was financed through a Community Development Block Grant.

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### Meters (Page W-17)

The utility discovered errors in previous classifications.

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### Hydrants and Distribution System Valves (Page W-18)

The utility recognizes that less than one-half of the valves were operated during the year.

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