



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, 2000

**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 EILEEN M BAUS
Title: SENIOR 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: ebaus@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:

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Are records of utility audited by individuals or firms, other than utility employee? NO

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: 5/15/2000

Period covered by most recent audit: JANUARY 1, 1999 TO DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR DALE R PACZKOWSKI

Title: WATER OPERATIONS MANAGER

Office Address:

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

Telephone: (920) 929 - 3261

Fax Number: (920) 929 - 3264

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

Name of utility commission/committee: CITY COUNCIL PRESIDENT

Names of members of utility commission/committee:

MR MARTIN RYAN, CITY COUNCIL PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,105,918	3,762,011	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,077,616	1,935,793	2
Depreciation Expense (403)	579,801	536,526	3
Amortization Expense (404-407)	135,356	60,446	4
Taxes (408)	235,750	239,706	5
Total Operating Expenses	3,028,523	2,772,471	
Net Operating Income	1,077,395	989,540	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,077,395	989,540	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(2,413)	(8,778)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	52,569	94,830	10
Miscellaneous Nonoperating Income (421)	1,705	0	11
Total Other Income	51,861	86,052	
Total Income	1,129,256	1,075,592	
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	1,129,256	1,075,592	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	704,962	666,564	14
Amortization of Debt Discount and Expense (428)	20,853	19,063	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	725,815	685,627	
Net Income	403,441	389,965	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,448,584	6,058,619	20
Balance Transferred from Income (433)	403,441	389,965	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	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,852,025	6,448,584	

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		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON WELL ESCROW ACCOUNTS	1,929	5
INTEREST ON SPECIAL ASSESSMENTS	11,198	6
INTEREST ON INVESTMENTS	39,442	7
Total (Acct. 419):	52,569	
Miscellaneous Nonoperating Income (421):		
GAIN ON SALE OF F/A	1,705	8
Total (Acct. 421):	1,705	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NON		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)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials	2,413				2,413	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	2,413	0	0	0	2,413	
Net income (or loss)	(2,413)	0	0	0	(2,413)	

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	4,105,918	0	0	0	4,105,918	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	1,298				1,298	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,104,620	0	0	0	4,104,620	

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	693,255	26,821	720,076	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	173,418		173,418	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	132,574	4,673	137,247	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	32,478	1,145	33,623	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	32,639	(32,639)	0	18
All other accounts			0	19
Total Payroll	1,064,364	0	1,064,364	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	31,171,354	29,117,673	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,278,599	5,738,500	2
Net Utility Plant	24,892,755	23,379,173	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	24,892,755	23,379,173	
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)	355,040	207,098	8
Special Funds (125-128)	2,779,592	2,232,272	9
Total Other Property and Investments	3,210,770	2,515,508	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	71,057	72,213	11
Working Funds (135)	500	500	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	545,283	30,177	15
Other Accounts Receivable (143)	5,535	3,334	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	5,439	4,460	18
Materials and Supplies (151-163)	168,983	179,736	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	32,908	12,495	21
Accrued Utility Revenues (173)	605,296	895,966	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,435,001	1,198,881	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	228,305	210,678	24
Other Deferred Debits (182-186)	874,872	887,622	25
Total Deferred Debits	1,103,177	1,098,300	
Total Assets and Other Debits	30,641,703	28,191,862	

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)	6,852,025	6,448,584	28
Total Proprietary Capital	8,296,018	7,892,577	
LONG-TERM DEBT			
Bonds (221-222)	12,550,000	11,345,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	12,550,000	11,345,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	127,643	287,178	33
Payables to Municipality (233)	2,520,343	1,844,017	34
Customer Deposits (235)	303	3	35
Taxes Accrued (236)	200,000	200,000	36
Interest Accrued (237)	271,789	223,629	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	109,272	100,021	41
Total Current and Accrued Liabilities	3,229,350	2,654,848	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	50,000	50,000	43
Other Deferred Credits (253)	32,933	11,871	44
Total Deferred Credits	82,933	61,871	
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)	6,483,402	6,237,566	49
Total Liabilities and Other Credits	30,641,703	28,191,862	

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)	31,171,354	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	31,171,354	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,278,599	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	6,278,599	0	0	0	
Net Utility Plant	24,892,755	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	5,738,500				5,738,500	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	579,801				579,801	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	29,721				29,721	6
Accruals charged other						7
accounts (specify):						8
Clearing Accts-General/Trans/Bckh	59,189				59,189	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	668,711	0	0	0	668,711	13
Debits during year						14
Book cost of plant retired	74,812				74,812	15
Cost of removal	53,800				53,800	16
Other debits (specify):						17
					0	18
Total debits	128,612	0	0	0	128,612	19
Balance End of Year	6,278,599	0	0	0	6,278,599	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)	168,983	179,736 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	168,983	179,736

**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	1,561	428	2,082	1
\$1,820,000 REVENUE BONDS	1,673	428	36,807	2
\$2,140,000 Revenue Bonds	3,166	428	23,756	3
\$2,230,000 Revenue Bonds	1,949	428	35,083	4
\$335,000 REVENUE BONDS	1,296	428	7,990	5
\$8,425,000 Revenue Bonds	10,507	428	122,587	6
Total			228,305	
Unamortized premium on debt (251)				
NONE	0	429	0	7
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%	220,000	1
\$8,425,000 Water Works System Revenue Bonds	10/01/1992	09/01/2012	6.50%	6,550,000	2
\$2,140,000 Water Works System Revenue Bonds	10/01/1993	09/01/2012	5.10%	1,560,000	3
\$2,230,000 Water Works System Revenue Bonds	03/01/1998	03/01/2018	4.25%	2,130,000	4
\$335,000 WATER WORKS SYSTEM REVENUE	04/01/1999	08/01/2004	3.60%	270,000	5
\$1,820,000 WATER WORKS SYSTEM REVENUE	05/01/2000	06/01/2015	5.36%	1,820,000	6
Total Bonds (Account 221):				12,550,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 12,550,000

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	200,000	1
Accruals:		
Charged water department expense	235,750	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
WCTS Reimbursement	25,538	5
Total Accruals and other credits	261,288	
Taxes paid during year:		
County, state and local taxes	200,000	6
Social Security taxes	56,438	7
PSC Remainder Assessment	4,850	8
Other (explain):		
NONE		9
Total payments and other debits	261,288	
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	6,900	18,567	20,700	4,767	1
\$8,425,000 Revenue Bonds	144,062	427,604	432,188	139,478	2
\$2,140,000 Revenue Bonds	27,207	80,256	81,623	25,840	3
\$2,230,000 Revenue Bonds	35,225	104,613	105,675	34,163	4
\$335,000 REVENUE BONDS	10,235	12,340	19,016	3,559	5
\$1,820,000 REVENUE BONDS		61,582	(2,400)	63,982	6
Subtotal	223,629	704,962	656,802	271,789	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	223,629	704,962	656,802	271,789	

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	6,237,566	0	0	0	0	6,237,566	1
Add credits during year:							
For Services	15,485					15,485	2
For Mains	230,351					230,351	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	6,483,402	0	0	0	0	6,483,402	
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	355,040	2
Total (Acct. 124):	355,040	
Sinking Funds (125):		
\$1,140,000 REVENUE BONDS	165,467	3
\$8,425,000 REVENUE BONDS	951,146	4
\$2,140,000 REVENUE BONDS	237,879	5
\$2,230,000 REVENUE BONDS	148,353	6
\$ 335,000 REVENUE BONDS	30,759	7
\$1,820,000 REVENUE BONDS	269,349	8
Total (Acct. 125):	1,802,953	
Depreciation Fund (126):		
NONE		9
Total (Acct. 126):	0	
Other Special Funds (128):		
INVESTMENT CONSTRUCTION FUND	976,639	10
Total (Acct. 128):	976,639	
Interest Special Deposits (132):		
NONE		11
Total (Acct. 132):	0	
Other Special Deposits (134):		
WELL ESCROW ACCOUNTS	71,057	12
Total (Acct. 134):	71,057	
Notes Receivable (141):		
NONE		13
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	545,283	14
Electric		15
Sewer (Regulated)		16
Other (specify):		
NONE		17
Total (Acct. 142):	545,283	

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):		
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
Other (specify):		
SALE OF MATERIALS OTHER THAN CUSTOMERS	5,409	20
DUE FROM STATE OF WISCONSIN	126	21
Total (Acct. 143):	5,535	
Receivables from Municipality (145):		
CUSTOMER ACCOUNTS RECEIVABLE-DELINQUENT TAX ROLL	5,439	22
Total (Acct. 145):	5,439	
Prepayments (165):		
NONE		23
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
CASH RECEIPTS CLEARING	554	26
Total (Acct. 184):	554	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WELL REHAB WORK	874,318	28
Total (Acct. 186):	874,318	
Payables to Municipality (233):		
WATER UTILITIES SHARE OF CASH & CASH EQUIV DUE TO CITY	2,520,343	29
Total (Acct. 233):	2,520,343	
Other Deferred Credits (253):		
SPECIAL ASSESSMENT LEVY	32,933	30
Total (Acct. 253):	32,933	

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	30,144,513	0	0	0	30,144,513	1
Materials and Supplies	174,359	0	0	0	174,359	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	6,008,549	0	0	0	6,008,549	4
Customer Advances for Construction	50,000				50,000	5
Contributions in Aid of Construction	6,360,484	0	0	0	6,360,484	6
Other (specify):						
NONE					0	7
Average Net Rate Base	17,899,839	0	0	0	17,899,839	
Net Operating Income	1,077,395	0	0	0	1,077,395	8
Net Operating Income as a percent of Average Net Rate Base						
	6.02%	N/A	N/A	N/A	6.02%	

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	6,650,304	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	8,094,297	
Net Income		
Net Income	403,441	5
 Percent Return on Proprietary Capital	 4.98%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Prairie Road
East Division Street
Winchester
Aurora Lane
Sarah Drive

4. Estimated changes in revenues due to rate changes.

Changes in revenues due to a 6% increase that took effect 5/1/00. This was budgeted for starting with the 2nd quarter 2000.

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 End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits (186) consists of 1998 and 1999 Well Rehabilitation Costs and was authorized by the PSC on 2/15/2000. It also consists of 2000 Well Rehabiliations Costs and was authorized by the PSC on 3/29/2001. These debits will be amortized over a period of seven years.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 2, 2001

Ms. Eileen M. Baus, Senior Accountant
Fond du Lac Water Utility
160 South Macy Street
P.O. Box 150
Fond du Lac, WI 54936-0150

2000 Analytical Review DWCCA-2010-ELE

Dear Ms. Baus:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 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 this 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. On page W-5, Source of Supply Expenses increased \$20,861 from the previous year and Water Treatment Expenses decreased \$21,673. A nice job was done explaining other fluctuations, but these two categories were overlooked. In the future, please provide a brief explanation of all increases or decreases over 15 percent and \$10,000.
2. On page W-19, four 6-inch meters are reported replaced, three are in stock, and one was tested. However, there are twelve 6-inch meters reported. Meters 6-inch or larger are to be tested annually. Please furnish an explanation why the remaining four 6-inch meters were not tested or replaced.
3. In the future, sewer's share of property tax equivalent should be reported on page W?6, line 2, rather than line 6.
4. As part of the rate case in docket 2010-WR-105 your utility was authorized to record \$20,000 additional annual depreciation in Account 342, Distribution Reservoirs and Standpipes, during 2000. This additional annual accrual was also authorized to continue through the year 2003 as part of revised depreciation rates authorized during the rate case in docket 2010-WR-106. Because the \$20,000 was not recorded during 2000 the utility shall record \$40,000 of additional annual depreciation in Account 342 during 2001. Enclosed with this letter is a schedule showing the revised depreciation rates effective January 1, 2001.

The original cost of 837 meters retired during 2000 as shown in the continuing property record for Account 346, Meters, should be removed from Account 346 even though the old meters no longer have any value (as indicated in the footnote to page W-19). Please submit a copy of the adjusting journal entry to be made during 2001 to record the retirement of these 837 meters.

FINANCIAL SECTION FOOTNOTES

5. On page F-2, \$1,705 is reported in Account 421 described as "gain on sale of F/A." Please furnish an explanation of the fixed asset sold.

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. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

response received 11/19/01, ele:

1-3: noted

4: ok, meters were installed prior to 1934 at 67 cents each.

5: additional question from Dan mailed on 11/20/01

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	4,001,801	1
Total Sales of Water	4,001,801	
Other Operating Revenues		
Forfeited Discounts (470)	12,600	2
Miscellaneous Service Revenues (471)	2,275	3
Rents from Water Property (472)	52,874	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	36,368	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	104,117	
Total Operating Revenues	4,105,918	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	91,931	8
Pumping Expenses (620-633)	437,833	9
Water Treatment Expenses (640-652)	89,090	10
Transmission and Distribution Expenses (660-678)	683,797	11
Customer Accounts Expenses (901-905)	195,889	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	579,076	14
Total Operation and Maintenance Expenses	2,077,616	
Other Operating Expenses		
Depreciation Expense (403)	579,801	15
Amortization Expense (404-407)	135,356	16
Taxes (408)	235,750	17
Total Other Operating Expenses	950,907	
Total Operating Expenses	3,028,523	
NET OPERATING INCOME	1,077,395	

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				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	13,058	753,254	1,944,435	4
Commercial	1,312	436,945	815,821	5
Industrial	61	459,079	501,633	6
Total Metered Sales to General Customers (461)	14,431	1,649,278	3,261,889	
Private Fire Protection Service (462)	225		69,997	7
Public Fire Protection Service (463)	14,431		531,400	8
Other Sales to Public Authorities (464)	90	81,532	138,515	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	29,177	1,730,810	4,001,801	

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)	531,400	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)	531,400	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): WATER PENALTIES & INTEREST ON DELINQUENT TAX ROLL	12,600	6
Total Forfeited Discounts (470)	12,600	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	2,275	7
Total Miscellaneous Service Revenues (471)	2,275	
Rents from Water Property (472):		
EXEMPTION & PRIVATE METER RENTALS	52,874	8
Total Rents from Water Property (472)	52,874	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	35,555	10
Other (specify): WATER PERMITS	813	11
Total Other Water Revenues (474)	36,368	
Amortization of Construction Grants (475):		
NONE		12
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)	66,926	1
Operation Labor and Expenses (601)	1,024	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	14,356	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	1,318	7
Maintenance of Collecting and Impounding Reservoirs (612)	1,043	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	256	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	7,008	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	91,931	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	509	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	308,697	17
Pumping Labor and Expenses (624)	43,628	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	20,422	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	2,426	22
Maintenance of Structures and Improvements (631)	28,067	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	34,084	25
Total Pumping Expenses	437,833	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	30,052	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)	47,238	28
Miscellaneous Expenses (643)	5,896	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	438	32
Maintenance of Water Treatment Equipment (652)	5,466	33
Total Water Treatment Expenses	89,090	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	50,292	34
Storage Facilities Expenses (661)	13,927	35
Transmission and Distribution Lines Expenses (662)	1,010	36
Meter Expenses (663)	10,761	37
Customer Installations Expenses (664)	439	38
Miscellaneous Expenses (665)	22,998	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	317	41
Maintenance of Structures and Improvements (671)	2,530	42
Maintenance of Distribution Reservoirs and Standpipes (672)	7	43
Maintenance of Transmission and Distribution Mains (673)	290,638	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	150,269	46
Maintenance of Meters (676)	84,083	47
Maintenance of Hydrants (677)	56,526	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	683,797	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	38,260	51
Customer Records and Collection Expenses (903)	156,331	52
Uncollectible Accounts (904)	1,298	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	195,889	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	103,747	56
Office Supplies and Expenses (921)	12,080	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	133,022	59
Property Insurance (924)	8,696	60
Injuries and Damages (925)	23,598	61
Employee Pensions and Benefits (926)	166,705	62
Regulatory Commission Expenses (928)	19,794	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	77,187	65
Rents (931)	14,503	66
Maintenance of General Plant (932)	19,744	67
Total Administrative and General Expenses	579,076	
 Total Operation and Maintenance Expenses	 2,077,616	

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		56,438	3
PSC Remainder Assessment		4,850	4
Other (specify): NONE			5
WCTS REIMBURSEMENT SOC SEC & TAX EQUIV		(25,538)	6
Total tax expense		<u>235,750</u>	

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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229348				3
County tax rate	mills		4.998520				4
Local tax rate	mills		9.525285				5
School tax rate	mills		10.222997				6
Voc. school tax rate	mills		1.773047				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.749197				10
Less: state credit	mills		1.515791				11
Net tax rate	mills		25.233406				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.525285				14
Combined School Tax Rate	mills		11.996044				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.521329				17
Total Tax Rate	mills		26.749197				18
Ratio of Local and School Tax to Total	dec.		0.804560				19
Total tax net of state credit	mills		25.233406				20
Net Local and School Tax Rate	mills		20.301784				21
Utility Plant, Jan. 1	\$	29,117,673	29,117,673				22
Materials & Supplies	\$	168,983	168,983				23
Subtotal	\$	29,286,656	29,286,656				24
Less: Plant Outside Limits	\$	4,793,720	4,793,720				25
Taxable Assets	\$	24,492,936	24,492,936				26
Assessment Ratio	dec.		0.872038				27
Assessed Value	\$	21,358,771	21,358,771				28
Net Local & School Rate	mills		20.301784				29
Tax Equiv. Computed for Current Year	\$	433,621	433,621				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)	897,501	25,814	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	2,270,914	25,814	
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)	194,355	16,253	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,757,849	19,638	17
Diesel Pumping Equipment (326)	28,252		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,964		20
Total Pumping Plant	3,034,261	35,891	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	5,235		22
Water Treatment Equipment (332)	77,647		23
Total Water Treatment Plant	82,882	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)			923,315	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	2,296,728	
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)			210,608	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,777,487	17
Diesel Pumping Equipment (326)			28,252	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,964	20
Total Pumping Plant	0	0	3,070,152	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			5,235	22
Water Treatment Equipment (332)			77,647	23
Total Water Treatment Plant	0	0	82,882	
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)	2,969,440		26
Transmission and Distribution Mains (343)	14,128,044	1,286,618	27
Fire Mains (344)	0		28
Services (345)	2,758,516	308,402	29
Meters (346)	1,115,412	272,015	30
Hydrants (348)	1,171,751	124,127	31
Other Transmission and Distribution Plant (349)	1,311		32
Total Transmission and Distribution Plant	22,203,994	1,991,162	
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)	62,866		36
Transportation Equipment (392)	335,455	37,742	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	12,800	41
Communication Equipment (397)	309,313		42
SCADA Equipment (397.1)	194,047	1,174	43
Miscellaneous Equipment (398)	21,466	23,910	44
Other Tangible Property (399)	0		45
Total General Plant	1,524,936	75,626	
Total utility plant in service directly assignable	29,117,673	2,128,493	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	29,117,673	2,128,493	

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)			2,969,440 26
Transmission and Distribution Mains (343)	47,883		15,366,779 27
Fire Mains (344)			0 28
Services (345)	8,213		3,058,705 29
Meters (346)			1,387,427 30
Hydrants (348)	18,716		1,277,162 31
Other Transmission and Distribution Plant (349)			1,311 32
Total Transmission and Distribution Plant	74,812	0	24,120,344
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)			62,866 36
Transportation Equipment (392)			373,197 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)			271,945 41
Communication Equipment (397)			309,313 42
SCADA Equipment (397.1)			195,221 43
Miscellaneous Equipment (398)			45,376 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	1,600,562
Total utility plant in service directly assignable	74,812	0	31,171,354
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	74,812	0	31,171,354

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)	425,409	2.94%	26,387	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	342,220	1.77%	22,303	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	767,629		48,690	
PUMPING PLANT				
Structures and Improvements (321)	399,002	2.43%	24,707	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	11,504	4.42%	8,591	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	761,439	4.42%	77,697	12
Diesel Pumping Equipment (326)	20,841	4.29%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	28,130	4.29%	834	15
Total Pumping Plant	1,220,916		111,829	
WATER TREATMENT PLANT				
Structures and Improvements (331)	2,700	3.33%	174	16
Water Treatment Equipment (332)	50,958	6.00%	4,659	17
Total Water Treatment Plant	53,658		4,833	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	442,834	2.46%	73,048	19
Transmission and Distribution Mains (343)	1,399,928	1.00%	141,177	20
Fire Mains (344)	0			21
Services (345)	433,778	2.50%	68,904	22
Meters (346)	278,581	4.75%	52,982	23
Hydrants (348)	182,150	1.85%	21,571	24
Other Transmission and Distribution Plant (349)	1,311	5.00%		25
Total Transmission and Distribution Plant	2,738,582		357,682	

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					451,796	4
315					0	5
316					364,523	6
317					0	7
	0	0	0	0	816,319	
321					423,709	8
322					0	9
323					20,095	10
324					0	11
325					839,136	12
326					20,841	13
327					0	14
328					28,964	15
	0	0	0	0	1,332,745	
331					2,874	16
332					55,617	17
	0	0	0	0	58,491	
341					0	18
342					515,882	19
343	47,883	33,623			1,459,599	20
344					0	21
345	8,213	5,355			489,114	22
346					331,563	23
348	18,716	14,822			170,183	24
349					1,311	25
	74,812	53,800	0	0	2,967,652	

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)	48,575	2.27%	3,099	26
Office Furniture and Equipment (391)	23,883	5.88%	1,722	27
Computer Equipment (391.1)	33,062	20.00%	12,206	28
Transportation Equipment (392)	187,572	10.56%	31,653	29
Stores Equipment (393)	474	5.88%		30
Tools, Shop and Garage Equipment (394)	113,421	5.88%	10,110	31
Laboratory Equipment (395)	122	5.88%		32
Power Operated Equipment (396)	138,014	6.07%	15,517	33
Communication Equipment (397)	294,899	9.09%	30,931	34
SCADA Equipment (397.1)	116,826	10.00%	39,177	35
Miscellaneous Equipment (398)	867	5.88%	1,262	36
Other Tangible Property (399)	0			37
Total General Plant	957,715		145,677	
Total accum. prov. directly assignable	5,738,500		668,711	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 5,738,500		 668,711	

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					51,674	26
391					25,605	27
391.1					45,268	28
392					219,225	29
393					474	30
394					123,531	31
395					122	32
396					153,531	33
397					325,830	34
397.1					156,003	35
398					2,129	36
399					0	37
	0	0	0	0	1,103,392	
	74,812	53,800	0	0	6,278,599	
					0	38
	74,812	53,800	0	0	6,278,599	

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			146,013	146,013	1
February			148,854	148,854	2
March			157,479	157,479	3
April			152,921	152,921	4
May			170,330	170,330	5
June			166,445	166,445	6
July			181,599	181,599	7
August			181,419	181,419	8
September			135,900	135,900	9
October			172,702	172,702	10
November			187,818	187,818	11
December			192,850	192,850	12
Total for year	0	0	1,994,330	1,994,330	
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				1,994,330	16
Less: Water sold				1,730,810	17
Losses and unaccounted for				263,520	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				7,309	21
Date of maximum: 7/26/2000					22
Cause of maximum:					23
Hot, dry weather conditions over summer					
Minimum gallons pumped by all methods in any one day during reporting year				3,271	24
Date of minimum: 7/8/2000					25
Total KWH used for pumping for the year				4,073,880	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	Yes	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	NE-A	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1931	1967	1995	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	147	15	0	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	N	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-B	TROWBRIDGE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1964	1988		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	100	500		6
Total capacity in gallons	75,000	3,000,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2500	1.5000		12
Is a corrosion control chemical used (yes, no)?	N	Y		13
Is water fluoridated (yes, no)?	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	45,211	0	118	0	45,093	3	
P	D	4.000	0	56			56	4	
M	D	6.000	299,065	117	4,326	0	294,856	5	
P	D	6.000	11,448	352	0	0	11,800	6	
M	D	8.000	295,325	2,764	2,312	0	295,777	7	
M	S	8.000	364	0	0	0	364	8	
P	D	8.000	23,613	6,283	0	0	29,896	9	
M	D	10.000	63,489	151	50	0	63,590	10	
M	S	10.000	3,825	0	0	0	3,825	11	
P	D	10.000	2,247	22	0	0	2,269	12	
P	S	10.000	8	0	0	0	8	13	
A	D	12.000	4,148	0	0	0	4,148	14	
M	D	12.000	194,490	3,917	124	0	198,283	15	
M	S	12.000	15,557	1,010	1,050	0	15,517	16	
P	D	12.000	329	2,274	0	0	2,603	17	
P	S	12.000	5,483	0	3,617	0	1,866	18	
M	D	14.000	12,389	16	2,539	0	9,866	19	
M	S	14.000	8,549	0	0	0	8,549	20	
M	D	16.000	30,117	2,799	0	0	32,916	21	
M	S	16.000	4,298	0	24	0	4,274	22	
M	D	18.000	3,051	0	0	0	3,051	23	
M	S	18.000	11,806	3,651	0	0	15,457	24	
M	D	20.000	2,831	2,650	0	0	5,481	25	
M	S	20.000	0	0	0	0	0	26	
M	D	24.000	5,888	0	0	0	5,888	27	
M	S	24.000	25	0	0	0	25	28	
M	D	30.000	4,997	0	0	0	4,997	29	
M	S	30.000	250	0	0	0	250	30	
Total Within Municipality			1,049,529	26,062	14,160	0	1,061,431		
Total Utility			1,049,529	26,062	14,160	0	1,061,431		

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	4,785	0	190	0	4,595		1
M	0.750	5,135	47	0	0	5,182		2
P	0.750	2	0	0	0	2		3
L	1.000	26	0	5	0	21		4
P	1.000	165	42	0	0	207		5
M	1.000	2,151	170	0	0	2,321		6
M	1.250	2	0	0	0	2		7
L	1.500	20	0	4	0	16		8
M	1.500	92	11	0	0	103		9
P	1.500	13	1	0	0	14		10
L	2.000	10	0	3	0	7		11
P	2.000	46	10	0	0	56		12
M	2.000	265	5	0	0	270		13
M	3.000	4	0	0	0	4		14
M	4.000	51	1	1	0	51		15
P	4.000	2	0	0	0	2		16
M	6.000	21	1	1	0	21		17
P	6.000	1	0	0	0	1		18
M	8.000	5	0	1	0	4		19
Total Utility		12,796	288	205	0	12,879	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	11,540	390	468	0	11,462	703	1
0.750	3,212	324	149	0	3,387	290	2
1.000	730	134	91	0	773	118	3
1.500	265	39	32	0	272	53	4
2.000	406	88	91	0	403	120	5
3.000	46	1	0	0	47	17	6
4.000	11	1	0	0	12	5	7
6.000	14	4	6	0	12	1	8
Total:	16,224	981	837	0	16,368	1,307	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	9,778	397	5	4	0	1,278	11,462	1
0.750	2,810	236	2	3	0	336	3,387	2
1.000	440	201	5	8	0	119	773	3
1.500	26	188	10	10	0	38	272	4
2.000	4	258	28	57	0	56	403	5
3.000	0	28	2	4	0	13	47	6
4.000	0	4	1	3	0	4	12	7
6.000	0	0	8	1	0	3	12	8
Total:	13,058	1,312	61	90	0	1,847	16,368	

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	1,509	36	15		1,530	2
Total Fire Hydrants	1,509	36	15	0	1,530	
Flushing Hydrants						
	72		15		57	3
Total Flushing Hydrants	72	0	15	0	57	

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: 1,609
 Number of distribution system valves end of year: 2,475
 Number of distribution valves operated during year: 2,475

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Pumping Expenses - (623) The increase was due to higher prices for fuel in 2000.

Transmission and Distribution Expenses - (660) The increase was due more supervision and inspection of construction that was contracted out. It was the result of two main projects, Main Street and Seymour Street.

(663), The decrease was due to a shift in labor to Maintenance of meters.

(673) The decrease was due to fewer major repairs due to unexpected breaks, etc. The number of breaks in 2000 was substantially lower than in 1999.

(676) The increase in meter maintenance was due to a city wide project to upgrade meters.

Customer Acct Expense - (902),(903) The increase was due to added expenses associated with the conversion to a new computer system. 2000 was the first full year on the new system. Meters needed to be reread and routes needed to be changed to correct inefficiencies.

Administrative and General Expenses - (923) The increase is due to the addition of a water utilization study and organizational study that was completed by an outside firm.

(925) The decrease was due to lower rates than in 1999.

(930) The increase was due to added expenses associated with the conversion to a new computer system. Additional administrative training was needed. 2000 was the first full year on the new system.

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 2000 Annual Budget was adopted at the November 23, 1999 monthly meeting. Resolution No. 7088 - A Resolution Adopting the 2000 Budget of the Fond du Lac Water Utility. Signed by Council President Michael E. Schmal, and attested by the City Clerk, Theresa C. Hochrein.

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 reallocated to 397.1. This was adjusted in 1999 to show the cost of SCADA in the appropriate account and the depreciation also.

Water Mains (Page W-17)

The main additions were for property in new development. these additions are assessed to property owners when developed based upon the 2000 assessment ratio.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

The additions of services for the year were for new development. They are assessed to the property owners based upon the 2000 assessment ratio.

Meters (Page W-19)

These retirements were for old meters which had no value.
