



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: FOND DU LAC WATER UTILITY

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

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For the Year Ended: DECEMBER 31, 1999

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**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**

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**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:**

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**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

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**Utility employee in charge of correspondence concerning this report:**

**Name:** NONE  
**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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 UTILITY SUPERINTENDENT

Office Address:

WATER OPERATIONS MANAGER

P.O. BOX 150

FOND DU LAC, WI 54936-0150

Telephone: (920) 929 - 3261

Fax Number: (920) 929 - 3264

E-mail Address:

Name of utility commission/committee: 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. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

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

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

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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)	3,762,011	3,616,620	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,935,793	1,855,612	2
Depreciation Expense (403)	536,526	519,527	3
Amortization Expense (404-407)	60,446	0	4
Taxes (408)	239,706	240,009	5
<b>Total Operating Expenses</b>	<b>2,772,471</b>	<b>2,615,148</b>	
<b>Net Operating Income</b>	<b>989,540</b>	<b>1,001,472</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>989,540</b>	<b>1,001,472</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(8,778)	(7,914)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	94,830	97,211	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>86,052</b>	<b>89,297</b>	
<b>Total Income</b>	<b>1,075,592</b>	<b>1,090,769</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>1,075,592</b>	<b>1,090,769</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	666,564	671,454	14
Amortization of Debt Discount and Expense (428)	19,063	29,942	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
<b>Total Interest Charges</b>	<b>685,627</b>	<b>701,396</b>	
<b>Net Income</b>	<b>389,965</b>	<b>389,373</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,058,619	5,669,246	20
Balance Transferred from Income (433)	389,965	389,373	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,448,584</b>	<b>6,058,619</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 ON WELL ESCROW ACCOUNTS	1,590	5
INTEREST ON SPECIAL ASSESSMENTS	18,023	6
INTEREST ON INVESTMENTS	75,217	7
<b>Total (Acct. 419):</b>	<b>94,830</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<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				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	0				0	3
Materials	8,778				8,778	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>8,778</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,778</b>	
<b>Net income (or loss)</b>	<b>(8,778)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(8,778)</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	3,762,011	0	0	0	3,762,011	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	1,232				1,232	5	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,760,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,760,779</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	681,826	24,011	<b>705,837</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	147,472		<b>147,472</b>	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses			0	7
Water utility plant accounts	39,818	1,205	<b>41,023</b>	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	9,118	276	<b>9,394</b>	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	25,492	(25,492)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>903,726</b>	<b>0</b>	<b>903,726</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 (101-107)	29,117,673	28,500,564	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,738,500	5,390,236	2
<b>Net Utility Plant</b>	<b>23,379,173</b>	<b>23,110,328</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>23,379,173</b>	<b>23,110,328</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	76,138	76,138	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>76,138</b>	<b>76,138</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	207,098	316,809	8
Special Funds (125-128)	2,232,272	2,236,654	9
<b>Total Other Property and Investments</b>	<b>2,515,508</b>	<b>2,629,601</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			10
Special Deposits (132-134)	72,213	67,622	11
Working Funds (135)	500	500	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	30,177	365,343	15
Other Accounts Receivable (143)	3,334	4,271	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	4,460	279	18
Materials and Supplies (151-163)	179,736	145,411	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	12,495	21,930	21
Accrued Utility Revenues (173)	895,966	519,402	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,198,881</b>	<b>1,124,758</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	210,678	218,257	24
Other Deferred Debits (182-186)	887,622	25,037	25
<b>Total Deferred Debits</b>	<b>1,098,300</b>	<b>243,294</b>	
<b>Total Assets and Other Debits</b>	<b>28,191,862</b>	<b>27,107,981</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,443,993	1,443,993	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	6,448,584	6,058,619	<b>28</b>
<b>Total Proprietary Capital</b>	<b>7,892,577</b>	<b>7,502,612</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	11,345,000	11,480,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>11,345,000</b>	<b>11,480,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	287,178	157,464	<b>33</b>
Payables to Municipality (233)	1,844,017	1,128,014	<b>34</b>
Customer Deposits (235)	3	(900)	<b>35</b>
Taxes Accrued (236)	200,000	200,000	<b>36</b>
Interest Accrued (237)	223,629	269,391	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	100,021	93,494	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,654,848</b>	<b>1,847,463</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	50,000	50,000	<b>43</b>
Other Deferred Credits (253)	11,871	26,200	<b>44</b>
<b>Total Deferred Credits</b>	<b>61,871</b>	<b>76,200</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	6,237,566	6,201,706	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>28,191,862</b>	<b>27,107,981</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)	29,117,673	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
<b>Total Utility Plant</b>	29,117,673	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	5,738,500	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
<b>Total Accumulated Provision</b>	5,738,500	0	0	0	
<b>Net Utility Plant</b>	<u>23,379,173</u>	<u>0</u>	<u>0</u>	<u>0</u>	

### 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)	
<b>Balance first of year</b>	5,390,236				<b>5,390,236</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	536,526				<b>536,526</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	23,267				<b>23,267</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Clearing Accts-General/Trans/Bckhc	48,263				<b>48,263</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>608,056</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>608,056</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	153,556				<b>153,556</b>	<b>15</b>
Cost of removal	106,236				<b>106,236</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>259,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>259,792</b>	<b>19</b>
<b>Balance End of Year</b>	<b>5,738,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,738,500</b>	<b>20</b>
						<b>21</b>
						<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>					
Cost of Test Wells	71,971			71,971	2
USGS Wells	4,167			4,167	3
<b>Total Nonutility Property (121)</b>	<b>76,138</b>	<b>0</b>	<b>0</b>	<b>76,138</b>	
Less accum. prov. depr. & amort. (122)	0			0	4
 <b>Net Nonutility Property</b>	 <b>76,138</b>	 <b>0</b>	 <b>0</b>	 <b>76,138</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 (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					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 (154)	179,736	145,411
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>179,736</b>	<b>145,411</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>				
\$1,140,000 Revenue Bonds	1,786	428	3,643	1
\$1,490,000 Anticipation Notes	0	428	0	2
\$2,140,000 Revenue Bonds	3,323	428	26,922	3
\$2,230,000 Revenue Bonds	1,949	428	37,032	4
\$335,000 REVENUE BONDS	1,498	428	9,987	5
\$8,425,000 Revenue Bonds	10,507	428	133,094	6
<b>Total</b>			<b>210,678</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	429	0	7
<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	1,443,993	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<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%	320,000	<b>1</b>
\$8,425,000 Water Works System Revenue Bonds	10/01/1992	09/01/2012	6.50%	6,825,000	<b>2</b>
\$2,140,000 Water Works System Revenue Bonds	10/01/1993	09/01/2012	5.10%	1,660,000	<b>3</b>
\$1,490,000 Water Works System Rev Bds Anticip	04/01/1997	04/01/1999	4.40%	0	<b>4</b>
\$2,230,000 Water Works System Revenue Bonds	03/01/1998	03/01/2018	4.25%	2,205,000	<b>5</b>
\$335,000 WATER WORKS SYSTEM REVENUE	04/01/1999	08/01/2004	3.60%	335,000	<b>6</b>
<b>Total Bonds (Account 221):</b>				<b>11,345,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>7</b>

**Net amount of bonds outstanding December 31: 11,345,000**

**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
<b>Accruals:</b>		
Charged water department expense	239,706	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
WCTS Reimbursement	20,592	5
<b>Total Accruals and other credits</b>	<b>260,298</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	200,000	6
Social Security taxes	55,562	7
PSC Remainder Assessment	4,736	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>260,298</b>	
<b>Balance end of year</b>	<b>200,000</b>	

### 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>					
\$1,140,000 Revenue Bonds	8,895	24,690	26,685	6,900	1
\$8,425,000 Revenue Bonds	148,021	440,104	444,063	144,062	2
\$2,140,000 Revenue Bonds	28,541	84,289	85,623	27,207	3
\$1,490,000 Revenue Bonds	0	0	0	0	4
\$2,230,000 Revenue Bonds	83,934	107,246	155,955	35,225	5
\$335,000 REVENUE BONDS		10,235	0	10,235	6
<b>Subtotal</b>	<b>269,391</b>	<b>666,564</b>	<b>712,326</b>	<b>223,629</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>269,391</b>	<b>666,564</b>	<b>712,326</b>	<b>223,629</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	6,201,706	0	0	0	0	<b>6,201,706</b>	1
<b>Add credits during year:</b>							
For Services	240					<b>240</b>	2
For Mains	35,620					<b>35,620</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>6,237,566</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,237,566</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	66,759					<b>66,759</b>	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	207,098	2
<b>Total (Acct. 124):</b>	<b>207,098</b>	
<b>Sinking Funds (125):</b>		
\$1,140,000 REVENUE BONDS	165,933	3
\$8,425,000 REVENUE BONDS	955,729	4
\$2,140,000 REVENUE BONDS	239,246	5
\$2,230,000 REVENUE BONDS	141,082	6
\$335,000 REVENUE BONDS	31,901	7
<b>Total (Acct. 125):</b>	<b>1,533,891</b>	
<b>Depreciation Fund (126):</b>		
NONE		8
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
INVESTMENT CONSTRUCTION FUND	698,381	9
<b>Total (Acct. 128):</b>	<b>698,381</b>	
<b>Interest Special Deposits (132):</b>		
NONE		10
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
WELL ESCROW ACCOUNTS	72,213	11
<b>Total (Acct. 134):</b>	<b>72,213</b>	
<b>Notes Receivable (141):</b>		
NONE		12
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	30,177	13
Electric		14
Sewer (Regulated)		15
<b>Other (specify):</b>		
NONE		16
<b>Total (Acct. 142):</b>	<b>30,177</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		17

**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>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work		18
<b>Other (specify):</b>		
SALES OF MATERIALS OTHER THAN CUSTOMERS	3,334	19
<b>Total (Acct. 143):</b>	<b>3,334</b>	
<b>Receivables from Municipality (145):</b>		
CUSTOMER ACCOUNTS RECEIVABLE-DELINQUENT TAX ROLL	4,460	20
<b>Total (Acct. 145):</b>	<b>4,460</b>	
<b>Prepayments (165):</b>		
NONE		21
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
CASH RECEIPTS CLEARING	577	24
<b>Total (Acct. 184):</b>	<b>577</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
WELL REHAB WORK	887,045	26
<b>Total (Acct. 186):</b>	<b>887,045</b>	
<b>Payables to Municipality (233):</b>		
WATER UTILITIES SHARE OF CASH & CASH EQUIV DUE TO CITY	1,844,017	27
<b>Total (Acct. 233):</b>	<b>1,844,017</b>	
<b>Other Deferred Credits (253):</b>		
SPECIAL ASSESSMENT LEVY	11,871	28
<b>Total (Acct. 253):</b>	<b>11,871</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	28,809,118	0	0	0	28,809,118	1
Materials and Supplies	162,573	0	0	0	162,573	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	5,564,368	0	0	0	5,564,368	4
Customer Advances for Construction	50,000				50,000	5
Contributions in Aid of Construction	6,219,636	0	0	0	6,219,636	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>17,137,687</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,137,687</b>	
Net Operating Income	989,540	0	0	0	989,540	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	5.77%	N/A	N/A	N/A	5.77%	

## 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	1,443,993	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,253,601	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>7,697,594</b>	
<b>Net Income</b>		
Net Income	389,965	5
<b>Percent Return on Proprietary Capital</b>	<b>5.07%</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.**

Ledgewood Drive  
Red Fox Run  
East Division Street  
Prairie Road  
Primrose Lane  
Crowfoot Court

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**4. Estimated changes in revenues due to rate changes.**

Changes in revenues due to a 6% increase that took effect 5/12/99.  
This was budgeted for starting with the 2nd quarter 1999.

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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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### 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 PCS on 2/15/2000. These debits will be amortized over a period of seven years.

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### FINANCIAL SECTION FOOTNOTES

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

December 28, 2000

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

1999 Analytical Review DWCCA-2010-ELE

Dear Ms. Baus:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. During our review, we noted \$887,045 reported in Account 186, Miscellaneous Deferred Debits, Page F-19, described as well rehab work. The footnote to this schedule indicates this amount was for 1998 and 1999 and was approved 2/15/00 and will be amortized over 7 years. This amount was apparently authorized in a rate case and has been entered into our Amortization Approval Log. For any well rehab in 2000 or the future, please request permission to amortize in a separate letter addressed to the Commission.

2. During our review of Page W-19, we noted only three of the nine 6-inch meters that appear to be in use are reported as tested. The Wisconsin Administrative Code requires 6-inch meters in use to be tested annually. Please make every effort to test your 6-inch meters annually.

3. Your consultant, John Mayer, has recommended changes to Page W-2 of the 1999 annual report. Please correct your annual report or contact us about these changes if they are incorrect. The changes are as follows:

Industrial customers = 64  
Public Authority customers = 106  
Commercial customers = 1,276  
Residential customers = 12,797  
Residential usage = 795,992 (gallons in 000's)  
Gallons sold on page W-10 would also then change automatically  
You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

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

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## FINANCIAL SECTION FOOTNOTES

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cc: Mr. Martin Ryan, City Council President

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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)	3,686,111	1
<b>Total Sales of Water</b>	<b>3,686,111</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	16,955	2
Miscellaneous Service Revenues (471)	4,574	3
Rents from Water Property (472)	25,737	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	28,634	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>75,900</b>	
<b>Total Operating Revenues</b>	<b>3,762,011</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	71,070	8
Pumping Expenses (620-633)	356,795	9
Water Treatment Expenses (640-652)	110,763	10
Transmission and Distribution Expenses (660-678)	724,806	11
Customer Accounts Expenses (901-905)	160,422	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	511,937	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,935,793</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	536,526	15
Amortization Expense (404-407)	60,446	16
Taxes (408)	239,706	17
<b>Total Other Operating Expenses</b>	<b>836,678</b>	
<b>Total Operating Expenses</b>	<b>2,772,471</b>	
<b>NET OPERATING INCOME</b>	<b>989,540</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	86	276	6,198	1
Commercial	2	7	127	2
Industrial	0	0		3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>88</b>	<b>283</b>	<b>6,325</b>	
Metered Sales to General Customers (461)				
Residential	12,797	795,992	1,792,978	4
Commercial	1,276	464,454	734,122	5
Industrial	64	329,383	453,463	6
<b>Total Metered Sales to General Customers (461)</b>	<b>14,137</b>	<b>1,589,829</b>	<b>2,980,563</b>	
Private Fire Protection Service (462)	220		51,844	7
Public Fire Protection Service (463)	14,343		515,083	8
Other Sales to Public Authorities (464)	106	77,471	132,296	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>28,894</b>	<b>1,667,583</b>	<b>3,686,111</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)	515,083	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>515,083</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
WATER PENALTIES & INTEREST ON DELINQUENT TAX ROLL	16,955	6
<b>Total Forfeited Discounts (470)</b>	<b>16,955</b>	
<b>Miscellaneous Service Revenues (471):</b>		
EXEMPT METER INSTALLATIONS	385	7
NON-PAYMENT SHUT OFF CHARGES	3,104	8
RECONNECTION OF SERVICE	1,085	9
<b>Total Miscellaneous Service Revenues (471)</b>	<b>4,574</b>	
<b>Rents from Water Property (472):</b>		
EXEMPTION & PRIVATE METER RENTALS	25,737	10
<b>Total Rents from Water Property (472)</b>	<b>25,737</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		11
<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	26,909	12
<b>Other (specify):</b>		
WATER PERMITS	1,725	13
<b>Total Other Water Revenues (474)</b>	<b>28,634</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		14
<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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	51,866	1
Operation Labor and Expenses (601)	350	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	6,340	4
Rents (604)		5
Maintenance Supervision and Engineering (610)	63	6
Maintenance of Structures and Improvements (611)	2,383	7
Maintenance of Collecting and Impounding Reservoirs (612)	6,039	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	3,192	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	837	12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>71,070</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	140	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	239,463	17
Pumping Labor and Expenses (624)	40,963	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	9,420	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	5,195	22
Maintenance of Structures and Improvements (631)	23,678	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	37,936	25
<b>Total Pumping Expenses</b>	<b>356,795</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	27,028	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)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	56,797	28
Miscellaneous Expenses (643)	19,596	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	790	32
Maintenance of Water Treatment Equipment (652)	6,552	33
<b>Total Water Treatment Expenses</b>	<b>110,763</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	19,720	34
Storage Facilities Expenses (661)	5,429	35
Transmission and Distribution Lines Expenses (662)	70	36
Meter Expenses (663)	64,515	37
Customer Installations Expenses (664)	38	38
Miscellaneous Expenses (665)	16,935	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	4,500	41
Maintenance of Structures and Improvements (671)	950	42
Maintenance of Distribution Reservoirs and Standpipes (672)	4,649	43
Maintenance of Transmission and Distribution Mains (673)	374,912	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	158,043	46
Maintenance of Meters (676)	23,406	47
Maintenance of Hydrants (677)	51,639	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>724,806</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	3	50
Meter Reading Labor (902)	21,343	51
Customer Records and Collection Expenses (903)	137,844	52
Uncollectible Accounts (904)	1,232	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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>160,422</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	98,889	56
Office Supplies and Expenses (921)	13,125	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	89,048	59
Property Insurance (924)	8,743	60
Injuries and Damages (925)	41,758	61
Employee Pensions and Benefits (926)	162,962	62
Regulatory Commission Expenses (928)	9,184	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	61,044	65
Rents (931)	13,391	66
Maintenance of General Plant (932)	13,793	67
<b>Total Administrative and General Expenses</b>	<b>511,937</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,935,793</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		200,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>200,000</b>	
Social Security		55,562	3
PSC Remainder Assessment		4,736	4
Other (specify): WCTS REIMBURSEMENT SOC SEC & TAX EQ		(20,592)	5
<b>Total tax expense</b>		<b>239,706</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>							2
State tax rate	mills		0.225342				3
County tax rate	mills		4.766334				4
Local tax rate	mills		9.332305				5
School tax rate	mills		10.328624				6
Voc. school tax rate	mills		1.614187				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.266792</b>				10
Less: state credit	mills		1.612735				11
<b>Net tax rate</b>	mills		<b>24.654057</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.332305</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.942811</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.275116</b>				17
<b>Total Tax Rate</b>	mills		<b>26.266792</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.809962</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.654057</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.968861</b>				21
Utility Plant, Jan. 1	\$	<b>28,500,563</b>	28,500,563				22
Materials & Supplies	\$	<b>179,736</b>	179,736				23
<b>Subtotal</b>	\$	<b>28,680,299</b>	<b>28,680,299</b>				24
Less: Plant Outside Limits	\$	<b>4,793,720</b>	4,793,720				25
<b>Taxable Assets</b>	\$	<b>23,886,579</b>	<b>23,886,579</b>				26
Assessment Ratio	dec.		0.895000				27
<b>Assessed Value</b>	\$	<b>21,378,488</b>	<b>21,378,488</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.968861</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>426,904</b>	<b>426,904</b>				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
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>200,000</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	686	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>686</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	113,322	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	1,302,388	18,235	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	1,260,091	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>2,675,801</b>	<b>18,235</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	8,082	0	12
Structures and Improvements (321)	1,016,759	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	43,768	150,587	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	1,673,615	84,234	17
Diesel Pumping Equipment (326)	28,252	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	28,964	0	20
<b>Total Pumping Plant</b>	<b>2,799,440</b>	<b>234,821</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	5,235	0	22
Water Treatment Equipment (332)	66,503	11,144	23
<b>Total Water Treatment Plant</b>	<b>71,738</b>	<b>11,144</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	59,520	0	24
Structures and Improvements (341)	0	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	0	686	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>686</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	113,322	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	(423,122)	897,501	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	1,260,091	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(423,122)</b>	<b>2,270,914</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	8,082	12
Structures and Improvements (321)	0	0	1,016,759	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	194,355	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	1,757,849	17
Diesel Pumping Equipment (326)	0	0	28,252	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	28,964	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>3,034,261</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	5,235	22
Water Treatment Equipment (332)	0	0	77,647	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>82,882</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	59,520	24
Structures and Improvements (341)	0	0	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	3,069,428	0	26
Transmission and Distribution Mains (343)	13,768,410	391,707	27
Fire Mains (344)	0	0	28
Services (345)	2,607,270	158,788	29
Meters (346)	843,909	274,589	30
Hydrants (348)	1,114,393	68,225	31
Other Transmission and Distribution Plant (349)	1,311	0	32
<b>Total Transmission and Distribution Plant</b>	<b>21,464,241</b>	<b>893,309</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,599	0	33
Structures and Improvements (390)	136,497	0	34
Office Furniture and Equipment (391)	29,286	0	35
Computer Equipment (391.1)	61,027	1,839	36
Transportation Equipment (392)	316,151	19,304	37
Stores Equipment (393)	3,192	0	38
Tools, Shop and Garage Equipment (394)	171,948	0	39
Laboratory Equipment (395)	122	0	40
Power Operated Equipment (396)	259,145	0	41
Communication Equipment (397)	309,313	0	42
SCADA Equipment (397.1)	194,047	0	43
Miscellaneous Equipment (398)	6,331	15,135	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>1,488,658</b>	<b>36,278</b>	
<b>Total utility plant in service directly assignable</b>	<b>28,500,564</b>	<b>1,193,787</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>28,500,564</b>	<b>1,193,787</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)	99,988	0	2,969,440	26
Transmission and Distribution Mains (343)	32,073	0	14,128,044	27
Fire Mains (344)	0	0	0	28
Services (345)	7,542	0	2,758,516	29
Meters (346)	3,086	0	1,115,412	30
Hydrants (348)	10,867	0	1,171,751	31
Other Transmission and Distribution Plant (349)	0	0	1,311	32
<b>Total Transmission and Distribution Plant</b>	<b>153,556</b>	<b>0</b>	<b>22,203,994</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	1,599	33
Structures and Improvements (390)	0	0	136,497	34
Office Furniture and Equipment (391)	0	0	29,286	35
Computer Equipment (391.1)	0	0	62,866	36
Transportation Equipment (392)	0	0	335,455	37
Stores Equipment (393)	0	0	3,192	38
Tools, Shop and Garage Equipment (394)	0	0	171,948	39
Laboratory Equipment (395)	0	0	122	40
Power Operated Equipment (396)	0	0	259,145	41
Communication Equipment (397)	0	0	309,313	42
SCADA Equipment (397.1)	0	0	194,047	43
Miscellaneous Equipment (398)	0	0	21,466	44
Other Tangible Property (399)	0	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,524,936</b>	
<b>Total utility plant in service directly assignable</b>	<b>153,556</b>	<b>(423,122)</b>	<b>29,117,673</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>153,556</b>	<b>(423,122)</b>	<b>29,117,673</b>	

### 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	399,559	2.94%	25,850	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	319,916	1.77%	22,304	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>719,475</b>		<b>48,154</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	374,295	2.43%	24,707	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	9,569	4.42%	1,935	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	687,465	4.42%	73,974	12
Diesel Pumping Equipment (326)	20,841	4.29%	0	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	26,888	4.29%	1,242	15
<b>Total Pumping Plant</b>	<b>1,119,058</b>		<b>101,858</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	2,526	3.33%	174	16
Water Treatment Equipment (332)	46,968	6.00%	3,990	17
<b>Total Water Treatment Plant</b>	<b>49,494</b>		<b>4,164</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	574,588	1.86%	57,091	19
Transmission and Distribution Mains (343)	1,300,678	1.00%	137,640	20
Fire Mains (344)	0			21
Services (345)	384,135	2.50%	65,154	22
Meters (346)	241,707	4.75%	39,960	23
Hydrants (348)	175,569	1.85%	20,541	24
Other Transmission and Distribution Plant (349)	1,311	5.00%	0	25
<b>Total Transmission and Distribution Plant</b>	<b>2,677,988</b>		<b>320,386</b>	

**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				0	1
312	0				0	2
313	0				0	3
314					425,409	4
315	0				0	5
316	0				342,220	6
317	0				0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>767,629</b>	
321	0				399,002	8
322	0				0	9
323	0				11,504	10
324	0				0	11
325					761,439	12
326	0				20,841	13
327	0				0	14
328	0				28,130	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,220,916</b>	
331	0				2,700	16
332	0				50,958	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,658</b>	
341	0				0	18
342	99,988	88,857			442,834	19
343	32,073	6,317			1,399,928	20
344	0				0	21
345	7,542	7,969			433,778	22
346	3,086				278,581	23
348	10,867	3,093			182,150	24
349	0				1,311	25
	<b>153,556</b>	<b>106,236</b>	<b>0</b>	<b>0</b>	<b>2,738,582</b>	

**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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	45,476	2.27%	3,099	<b>26</b>
Office Furniture and Equipment (391)	22,161	5.88%	1,722	<b>27</b>
Computer Equipment (391.1)	98,474	20.00%	12,206	<b>28</b>
Transportation Equipment (392)	165,066	10.56%	22,506	<b>29</b>
Stores Equipment (393)	474	5.88%		<b>30</b>
Tools, Shop and Garage Equipment (394)	103,311	5.88%	10,110	<b>31</b>
Laboratory Equipment (395)	122	5.88%		<b>32</b>
Power Operated Equipment (396)	124,275	6.07%	13,739	<b>33</b>
Communication Equipment (397)	263,968	9.09%	30,931	<b>34</b>
SCADA Equipment (397.1)	399	10.00%	38,809	<b>35</b>
Miscellaneous Equipment (398)	495	5.88%	372	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>824,221</b>		<b>133,494</b>	
<b>Total accum. prov. directly assignable</b>	<b>5,390,236</b>		<b>608,056</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>5,390,236</b>		<b>608,056</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390	0				48,575	26
391	0				23,883	27
391.1	0			(77,618)	33,062	28
392	0				187,572	29
393	0				474	30
394	0				113,421	31
395	0				122	32
396	0				138,014	33
397	0				294,899	34
397.1	0			77,618	116,826	35
398	0				867	36
399	0				0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>957,715</b>	
	<b>153,556</b>	<b>106,236</b>	<b>0</b>	<b>0</b>	<b>5,738,500</b>	
	0				0	38
	<b>153,556</b>	<b>106,236</b>	<b>0</b>	<b>0</b>	<b>5,738,500</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			170,465	<b>170,465</b>	1
February			148,862	<b>148,862</b>	2
March			164,462	<b>164,462</b>	3
April			154,648	<b>154,648</b>	4
May			170,331	<b>170,331</b>	5
June			173,693	<b>173,693</b>	6
July			189,313	<b>189,313</b>	7
August			182,825	<b>182,825</b>	8
September			178,559	<b>178,559</b>	9
October			156,481	<b>156,481</b>	10
November			157,533	<b>157,533</b>	11
December			163,566	<b>163,566</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>2,010,738</b>	<b>2,010,738</b>	
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				<b>2,010,738</b>	16
Less: Water sold				1,667,583	17
Losses and unaccounted for				<b>343,155</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>17%</b>	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				9,805	21
Date of maximum: 7/15/1999					22
Cause of maximum:					23
Hot, dry weather conditions over summer					
Minimum gallons pumped by all methods in any one day during reporting year				3,779	24
Date of minimum: 12/19/1999					25
Total KWH used for pumping for the year				4,096,620	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>	
169 BISCHOFF STREET	10	865	20	427,300	Yes	<b>1</b>
285 W ARNDT STREET	11	750	15	407,700	Yes	<b>2</b>
101 N MACY STREET	12	745	15	721,000	Yes	<b>3</b>
648 N MAIN STREET	13	790	19	407,800	Yes	<b>4</b>
464 E JOHNSON STREET	14	814	12	460,300	Yes	<b>5</b>
53 W BANK STREET	15	825	15	334,600	Yes	<b>6</b>
1822 MORRIS STREET	16	958	19	84,700	Yes	<b>7</b>
N5089 HICKORY ROAD	17	1,025	24	318,600	Yes	<b>8</b>
1445 S HICKORY STREET	18	989	19	155,300	Yes	<b>9</b>
N5701 HIGHWAY 151	19	890	19	80,900	Yes	<b>10</b>
N5086 RIVER ROAD	20	840	19	369,200	Yes	<b>11</b>
610 N ROLLING MEADOWS DRIVE	21	784	25	197,400	Yes	<b>12</b>
285 N SEYMOUR STREET	22	683	16	344,800	Yes	<b>13</b>
N5146 RIVER ROAD	23	965	15	428,600	Yes	<b>14</b>
N4678 RIVER ROAD	24	1,055	15	413,000	Yes	<b>15</b>
N4391 RIVER ROAD	25	1,140	15	478,200	Yes	<b>16</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	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	9 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	22 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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	46,085	66	940	0	45,211	3	
M	D	6.000	299,523	556	1,014	0	299,065	4	
P	D	6.000	11,448	0	0	0	11,448	5	
M	D	8.000	297,615	280	2,570	0	295,325	6	
M	S	8.000	364	0	0	0	364	7	
P	D	8.000	23,253	360	0	0	23,613	8	
M	D	10.000	61,411	2,078	0	0	63,489	9	
M	S	10.000	3,825	0	0	0	3,825	10	
P	D	10.000	2,247	0	0	0	2,247	11	
P	S	10.000	8	0	0	0	8	12	
A	D	12.000	4,148	0	0	0	4,148	13	
M	D	12.000	195,060	1,831	2,401	0	194,490	14	
M	S	12.000	15,557	0	0	0	15,557	15	
P	D	12.000	329	0	0	0	329	16	
P	S	12.000	5,483	0	0	0	5,483	17	
M	D	14.000	12,389	160	160	0	12,389	18	
M	S	14.000	8,549	0	0	0	8,549	19	
M	D	16.000	24,014	6,503	400	0	30,117	20	
M	S	16.000	4,298	0	0	0	4,298	21	
M	D	18.000	3,145	0	94	0	3,051	22	
M	S	18.000	11,806	0	0	0	11,806	23	
M	D	20.000	2,831	0	0	0	2,831	24	
M	S	20.000	0	0	0	0	0	25	
M	D	24.000	5,838	215	165	0	5,888	26	
M	S	24.000	25	0	0	0	25	27	
M	D	30.000	4,997	0	0	0	4,997	28	
M	S	30.000	250	0	0	0	250	29	
<b>Total Within Municipality</b>			<b>1,045,224</b>	<b>12,049</b>	<b>7,744</b>	<b>0</b>	<b>1,049,529</b>		
<b>Total Utility</b>			<b>1,045,224</b>	<b>12,049</b>	<b>7,744</b>	<b>0</b>	<b>1,049,529</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)	
L	0.750	4,884	0	99	0	4,785		1
M	0.750	5,106	29	0	0	5,135		2
P	0.750	2	0	0	0	2		3
L	1.000	27	0	1	0	26		4
P	1.000	166	0	1	0	165		5
M	1.000	2,038	113	0	0	2,151		6
M	1.250	2	0	0	0	2		7
L	1.500	21	0	1	0	20		8
M	1.500	91	1	0	0	92		9
P	1.500	13	0	0	0	13		10
L	2.000	11	0	1	0	10		11
P	2.000	40	6	0	0	46		12
M	2.000	264	1	0	0	265		13
M	3.000	5	0	1	0	4		14
M	4.000	51	1	1	0	51		15
P	4.000	1	1	0	0	2		16
M	6.000	21	0	0	0	21		17
P	6.000	1	0	0	0	1		18
M	8.000	6	0	1	0	5		19
<b>Total Utility</b>		<b>12,750</b>	<b>152</b>	<b>106</b>	<b>0</b>	<b>12,796</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	10,946	687	93	0	11,540	1,039	1
0.750	3,001	228	17	0	3,212	159	2
1.000	674	58	2	0	730	47	3
1.500	243	30	8	0	265	38	4
2.000	361	46	1	0	406	66	5
3.000	39	8	1	0	46	16	6
4.000	10	1	0	0	11	4	7
6.000	10	4	0	0	14	3	8
<b>Total:</b>	<b>15,284</b>	<b>1,062</b>	<b>122</b>	<b>0</b>	<b>16,224</b>	<b>1,372</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	9,703	394	5	4	0	1,434	11,540	1
0.750	2,785	233	2	3	0	189	3,212	2
1.000	429	201	5	8	0	87	730	3
1.500	26	188	10	10	0	31	265	4
2.000	4	258	28	57	0	59	406	5
3.000	0	28	2	4	0	12	46	6
4.000	0	4	1	3	0	3	11	7
6.000	0	0	8	1	0	5	14	8
<b>Total:</b>	<b>12,947</b>	<b>1,306</b>	<b>61</b>	<b>90</b>	<b>0</b>	<b>1,820</b>	<b>16,224</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	0				0	1
Within Municipality	1,511	0	2		1,509	2
<b>Total Fire Hydrants</b>	<b>1,511</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1,509</b>	
<b>Flushing Hydrants</b>						
	53	34	15		72	3
<b>Total Flushing Hydrants</b>	<b>53</b>	<b>34</b>	<b>15</b>	<b>0</b>	<b>72</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: 350  
 Number of distribution system valves end of year: 2,405  
 Number of distribution valves operated during year: 2,405

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## WATER OPERATING SECTION FOOTNOTES

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

Per Kathy B 12/11/00 email:

During the rate case review, John Mayer (FDL consultant) mentioned a few corrections to page W-2 of the 1999 annual report.

Industrial customers = 64

PA customers = 106

Commercial customers = 1,276

Residential customers = 12,797

Residential usage = 795,992 MGAL

The total would also change and the revised GAL total would flow to page W-10.

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## WATER OPERATING SECTION FOOTNOTES

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

Pumping Expenses - (623) The decrease was due to the use of more efficient equipment.

(626) The decrease was due to lower equipment costs than in 1999.

(630) The decrease was due to supervisory personnel being temporarily assigned to other areas.

(631) The decrease was due to 1998 repairs to structures that included roof repairs, door replacement, and window replacement. No major repairs were done in 1999.

Water Treatment Expenses - (643) The increase was due to Independent water testing that was done on all wells in 1999.

Transmission and Distribution Expenses - (665), (673), (675) Increased costs due to more major repairs due to unexpected breaks etc., shifted some miscellaneous operations expenses to trans & distr due to personnel shifts. Major repairs were done by in house personnel also causing the increase.

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

Administrative and General Expenses - (920) The increase was due to ir increase of admin charges from other City of Fond du Lac for added support to the Water Utility.

(921) The increase is due to additional education and conferences for the Water Utility personnel that was not done in 1998. The City of Fond du Lac typically allows attendance to National conferences out of State on an alternate year basis.

(923) The decrease was due to added expenses of approximately \$80,000 in 1998 for a Water Distribution Study and a Water Utility Operations & Maintenance Manual that was completed by an outside firm.

(925) (926) The increase was due to higher rates than in 1998.

(930) The increase was due to added expenses associated with the the conversion to a new computer system. Additional administrative training was needed. The increase was also due to the addition of a part time administrative employee.

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### 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 1999 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.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

Wells and Springs (314) was adjusted 423,122 for 1998 Well Rehabilitation Costs that were transferred to Miscellaneous Deferred Debits (186) to be amortized over seven years. This was done per authorization from the PSC on 2/15/2000.

Other Power Production Equipment (323)- The majority of the addition is for a Standby Generator at the Main Plant at a cost of \$96,771.

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### 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 its own account in 1998. Therefore, part of the depreciation from 391.1 should be re-allocated to 397.1. This was adjusted in 1999 to show the cost of SCADA in the appropriate account and the depreciation also.

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### 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 1999 assessment ratio.

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### Water Services (Page W-18)

The additions of services for the year were for new development. They are assessed to property owners based upon the 1999 assessment ratio.

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