



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, 2002

**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

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

Name:
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR MARTIN S RYAN
Title: CITY COUNCIL PRESIDENT

Office Address:
160 S MACY STREET
P.O. BOX 150
FOND DU LAC, WI 54935-0150

Telephone: () -

Fax Number: (920) 929 - 3291

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

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & CO, LLP
115 S 84TH ST, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

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: FOND DU LAC CITY COUNCIL

Names of members of utility commission/committee:

MR MARTIN S 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: [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:

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)	4,835,992	4,375,662	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,391,413	2,469,432	2
Depreciation Expense (403)	714,880	651,038	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	278,103	233,283	5
Total Operating Expenses	3,384,396	3,353,753	
Net Operating Income	1,451,596	1,021,909	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,451,596	1,021,909	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(5,331)	3,462	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	37,833	56,072	10
Miscellaneous Nonoperating Income (421)	2,500	0	11
Total Other Income	35,002	59,534	
Total Income	1,486,598	1,081,443	
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	1,486,598	1,081,443	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	728,650	734,703	14
Amortization of Debt Discount and Expense (428)	25,413	23,230	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	754,063	757,933	
Net Income	732,535	323,510	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,163,097	6,852,025	20
Balance Transferred from Income (433)	732,535	323,510	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	37,314	12,438	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)	7,858,318	7,163,097	

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	866	5
INTEREST ON SPECIAL ASSESSMENTS	20,776	6
INTEREST ON INVESTMENTS	16,191	7
Total (Acct. 419):	37,833	
Miscellaneous Nonoperating Income (421):		
GAIN ON SALE OF FIXED ASSETS	2,500	8
Total (Acct. 421):	2,500	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
AMORTIZED LOSS ON ADVANCE REFUNDING	37,314	12
Total (Acct. 435)--Debit:	37,314	
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)	(5,331)				(5,331)	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	(5,331)	0	0	0	(5,331)	

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	4,835,992	0	0	0	4,835,992	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	359				359	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,835,633	0	0	0	4,835,633	

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	761,848	11,500	773,348	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	160,615		160,615	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	27,282		27,282	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	4,558		4,558	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	11,500	(11,500)	0	18
All other accounts			0	19
Total Payroll	965,803	0	965,803	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	37,319,411	34,279,315	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,589,002	6,861,263	2
Net Utility Plant	29,730,409	27,418,052	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	29,730,409	27,418,052	
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)	440,341	467,348	8
Special Funds (125-128)	2,565,726	2,386,453	9
Total Other Property and Investments	3,082,205	2,929,939	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	76,586	75,670	11
Working Funds (135)	500	500	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	499,056	114,689	15
Other Accounts Receivable (143)	1,785	9,806	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	3,877	1,655	18
Materials and Supplies (151-163)	216,151	201,600	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	20,865	21,306	21
Accrued Utility Revenues (173)	686,988	969,783	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,505,808	1,395,009	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	639,867	653,093	24
Other Deferred Debits (182-186)	785,562	981,776	25
Total Deferred Debits	1,425,429	1,634,869	
Total Assets and Other Debits	35,743,851	33,377,869	

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)	7,858,318	7,163,097	28
Total Proprietary Capital	9,302,311	8,607,090	
LONG-TERM DEBT			
Bonds (221-222)	16,135,000	14,610,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	16,135,000	14,610,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	264,321	225,913	33
Payables to Municipality (233)	1,953,254	2,513,057	34
Customer Deposits (235)	703	1,753	35
Taxes Accrued (236)	250,000	200,000	36
Interest Accrued (237)	284,021	259,724	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	122,514	122,113	41
Total Current and Accrued Liabilities	2,874,813	3,322,560	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	50,000	50,000	43
Other Deferred Credits (253)	49,488	38,737	44
Total Deferred Credits	99,488	88,737	
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)	7,332,239	6,749,482	49
Total Liabilities and Other Credits	35,743,851	33,377,869	

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)	37,319,411	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	37,319,411	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	7,589,002	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	7,589,002	0	0	0	
Net Utility Plant	29,730,409	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	6,861,263				6,861,263	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	714,880				714,880	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	56,454				56,454	6
Accruals charged other						7
accounts (specify):						8
Clearing Accts-General/Trans/Bckh	49,505				49,505	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	820,839	0	0	0	820,839	13
Debits during year						14
Book cost of plant retired	83,499				83,499	15
Cost of removal	9,601				9,601	16
Other debits (specify):						17
					0	18
Total debits	93,100	0	0	0	93,100	19
Balance End of Year	7,589,002	0	0	0	7,589,002	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
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	216,151	201,600
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	216,151	201,600

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	764	428	0	1
\$1,820,000 REVENUE BONDS	2,510	428	31,788	2
\$2,140,000 Revenue Bonds	2,851	428	17,897	3
\$2,230,000 Revenue Bonds	1,949	428	31,185	4
\$2,400,000 REVENUE BONDS	3,008	428	47,118	5
\$2,475,000 REVENUE BONDS	2,020	428	47,480	6
\$335,000 REVENUE BONDS	1,997	428	3,995	7
\$6,330,000 REVENUE BONDS	10,314	428	99,698	8
\$8,425,000 Revenue Bonds	37,314	428	360,706	9
Total			639,867	
Unamortized premium on debt (251)				
NONE				10
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%	0	1
\$8,425,000 Water Works System Revenue Bonds	10/01/1992	09/01/2012	6.50%	0	2
\$2,140,000 Water Works System Revenue Bonds	10/01/1993	09/01/2012	5.10%	1,360,000	3
\$2,230,000 Water Works System Revenue Bonds	03/01/1998	03/01/2018	4.25%	1,930,000	4
\$335,000 WATER WORKS SYSTEM REVENUE	04/01/1999	08/01/2004	3.60%	140,000	5
\$1,820,000 WATER WORKS SYSTEM REVENUI	05/01/2000	06/01/2015	5.36%	1,680,000	6
\$2,400,000 WATER WORKS SYSTEM REVENUI	01/01/2001	06/01/2018	5.20%	2,220,000	7
\$6,330,000 WATER WORKS SYSTME REVENUI	09/01/2001	09/01/2012	4.49%	6,330,000	8
\$2,475,000 WATER WORKS SYSTEM REVENUI	05/01/2002	09/01/2018	4.83%	2,475,000	9
Total Bonds (Account 221):				16,135,000	
Total Reacquired Bonds (Account 222)				0	10

Net amount of bonds outstanding December 31: 16,135,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	200,000	1
Accruals:		
Charged water department expense	278,103	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
WCTS (Sewer) Reimbursement	32,056	5
Total Accruals and other credits	310,159	
Taxes paid during year:		
County, state and local taxes	200,000	6
Social Security taxes	55,699	7
PSC Remainder Assessment	4,460	8
Other (explain):		
NONE		9
Total payments and other debits	260,159	
Balance end of year	250,000	

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	2,492	4,983	7,475	0	1
\$8,425,000 Revenue Bonds	5,298	10,602	15,900	0	2
\$2,140,000 Revenue Bonds	24,424	71,823	73,273	22,974	3
\$2,230,000 Revenue Bonds	32,747	96,821	98,238	31,330	4
\$335,000 REVENUE BONDS	2,736	7,360	8,205	1,891	5
\$6,330,000 REVENUE BONDS	86,052	258,156	258,156	86,052	6
\$1,820,000 REVENUE BONDS	31,158	91,973	93,473	29,658	7
\$2,400,000 REVENUE BONDS	74,817	109,644	149,633	34,828	8
\$2,475,000 REVENUE BONDS		77,288	0	77,288	9
Subtotal	259,724	728,650	704,353	284,021	
Advances from Municipality (223)					
NONE	0			0	10
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	11
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	12
Subtotal	0	0	0	0	
Total	259,724	728,650	704,353	284,021	

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	6,749,482	0	0	0	0	6,749,482	1
Add credits during year:							
For Services	150,629					150,629	2
For Mains	432,128					432,128	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	7,332,239	0	0	0	0	7,332,239	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	440,341	2
Total (Acct. 124):	440,341	
Sinking Funds (125):		
\$1,140,000 REVENUE BONDS	125,700	3
\$8,425,000 REVENUE BONDS	665,000	4
\$2,140,000 REVENUE BONDS	235,013	5
\$2,230,000 REVENUE BONDS	145,519	6
\$ 335,000 REVENUE BONDS	30,757	7
\$1,820,000 REVENUE BONDS	241,692	8
\$2,400,000 REVENUE BONDS	323,290	9
\$6,330,000 REVENUE BONDS	262,719	10
\$2,475,000 REVENUE BONDS	331,930	11
Total (Acct. 125):	2,361,620	
Depreciation Fund (126):		
NONE	0	12
Total (Acct. 126):	0	
Other Special Funds (128):		
INVESTMENT CONSTRUCTION FUND	204,106	13
Total (Acct. 128):	204,106	
Interest Special Deposits (132):		
NONE	0	14
Total (Acct. 132):	0	
Other Special Deposits (134):		
WELL ESCROW ACCOUNTS	76,586	15
Total (Acct. 134):	76,586	
Notes Receivable (141):		
NONE	0	16
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	499,056	17
Electric		18
Sewer (Regulated)		19
Other (specify):		

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)	
Customer Accounts Receivable (142):		
NONE		20
Total (Acct. 142):	499,056	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		21
Merchandising, jobbing and contract work		22
Other (specify):		
SALE OF MATERIALS OTHER THAN CUSTOMERS	1,785	23
Total (Acct. 143):	1,785	
Receivables from Municipality (145):		
CLUSTOMER ACCOUNTS RECEIVABLE-DELINQUENT TAX ROLL	3,877	24
Total (Acct. 145):	3,877	
Prepayments (165):		
NONE		25
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		26
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		27
Total (Acct. 183):	0	
Clearing Accounts (184):		
CASH RECEIPTS CLEARING	532	28
Total (Acct. 184):	532	
Temporary Facilities (185):		
NONE		29
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WELL REHAB WORK	785,030	30
Total (Acct. 186):	785,030	
Payables to Municipality (233):		
WATER UTILITIES SHARE OF CSH & CASH EQUIV DUE TO CITY	1,953,254	31
Total (Acct. 233):	1,953,254	
Other Deferred Credits (253):		
SPECIAL ASSESSMENT LEVY	49,488	32
Total (Acct. 253):	49,488	

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	35,799,363	0	0	0	35,799,363	1
Materials and Supplies	208,875	0	0	0	208,875	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	7,225,132	0	0	0	7,225,132	4
Customer Advances for Construction	50,000				50,000	5
Contributions in Aid of Construction	7,040,860	0	0	0	7,040,860	6
Other (specify):						
NONE					0	7
Average Net Rate Base	21,692,246	0	0	0	21,692,246	
Net Operating Income	1,451,596	0	0	0	1,451,596	8
Net Operating Income as a percent of Average Net Rate Base						
	6.69%	N/A	N/A	N/A	6.69%	

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	7,510,707	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	8,954,700	
Net Income		
Net Income	732,535	5
Percent Return on Proprietary Capital	8.18%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

T-Bird Drive
Cougar Court
Malibu Court
Whispering Springs Drive
Red Fox Run

4. Estimated changes in revenues due to rate changes.

Changes in revenues due to an increase that took effect 3/9/02. PSCW Authorization
2010-WR-107.

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)

Amortization for Well Rehab amortization was given to us in a letter dated May 21, 2001 from David A Shear of The Public Service Commission. Authorization was also granted in a letter dated April 18, 2002 from Bruce J. Manthey.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email response received 8/14/03:

The details of the Northeast Water Tower are as follows:

RESERVOIRS, STANDPIPES OR ELEVATED TANKS

Identification Name-	Whispering
Springs	
Type-	ET
Year constructed-	2002
Primary material-	Steel
Elevation difference in feet-	110
Total capacity in gallons-	250,000
WATER TREATMENT PLANT	
Disinfection, type of equipment-	Gas
Points of application-	Central
Facilities	
Filters, type-	Other
Rated capacity of filter plant-	.250
Is a corrosion control chemical used-	N
Is water fluoridated-	Y

We refer to this as the Northeast Water Tower but the official name is Whispering Springs Elevated Tank. Please let me know if you have any questions.

8/14/03 email:

Dear Ms. Baus:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

Please submit details of the Northeast Water Tower placed into service during 2002 as required on page W-16.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. 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 elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
 Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	4,677,835	1
Total Sales of Water	4,677,835	
Other Operating Revenues		
Forfeited Discounts (470)	13,104	2
Miscellaneous Service Revenues (471)	2,990	3
Rents from Water Property (472)	79,861	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	62,202	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	158,157	
Total Operating Revenues	4,835,992	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	192,766	8
Pumping Expenses (620-633)	532,849	9
Water Treatment Expenses (640-652)	106,372	10
Transmission and Distribution Expenses (660-678)	739,094	11
Customer Accounts Expenses (901-905)	175,088	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	645,244	14
Total Operation and Maintenance Expenses	2,391,413	
Other Operating Expenses		
Depreciation Expense (403)	714,880	15
Amortization Expense (404-407)		16
Taxes (408)	278,103	17
Total Other Operating Expenses	992,983	
Total Operating Expenses	3,384,396	
NET OPERATING INCOME	1,451,596	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	15,155	861,389	2,366,177	4
Commercial	1,404	539,392	948,591	5
Industrial	55	319,119	521,190	6
Total Metered Sales to General Customers (461)	16,614	1,719,900	3,835,958	
Private Fire Protection Service (462)	230		86,693	7
Public Fire Protection Service (463)	16,614		586,431	8
Other Sales to Public Authorities (464)	83	98,235	168,753	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	33,541	1,818,135	4,677,835	

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 or Fd-1)	586,431	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)	586,431	
Forfeited Discounts (470):		
Customer late payment charges	12,342	5
Other (specify):		
INTEREST ON DELINQUENT TAX ROLL	762	6
Total Forfeited Discounts (470)	13,104	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	2,990	7
Total Miscellaneous Service Revenues (471)	2,990	
Rents from Water Property (472):		
EXEMPTION & PRIVATE METER RENTALS	79,861	8
Total Rents from Water Property (472)	79,861	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	60,464	10
Other (specify):		
WATER PERMITS	1,738	11
Total Other Water Revenues (474)	62,202	
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)	67,048	1
Operation Labor and Expenses (601)	5,255	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	3,563	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	2,228	7
Maintenance of Collecting and Impounding Reservoirs (612)	8,351	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	100,201	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	6,120	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	192,766	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	455	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	313,888	17
Pumping Labor and Expenses (624)	58,215	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	14,379	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	909	22
Maintenance of Structures and Improvements (631)	31,275	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	113,728	25
Total Pumping Expenses	532,849	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	26,113	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)	55,742	28
Miscellaneous Expenses (643)	18,719	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	769	32
Maintenance of Water Treatment Equipment (652)	5,029	33
Total Water Treatment Expenses	106,372	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	55,025	34
Storage Facilities Expenses (661)	2,729	35
Transmission and Distribution Lines Expenses (662)	552	36
Meter Expenses (663)	13,591	37
Customer Installations Expenses (664)	317	38
Miscellaneous Expenses (665)	15,081	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	10,225	43
Maintenance of Transmission and Distribution Mains (673)	356,167	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	120,035	46
Maintenance of Meters (676)	86,246	47
Maintenance of Hydrants (677)	79,126	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	739,094	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	28,161	51
Customer Records and Collection Expenses (903)	146,568	52
Uncollectible Accounts (904)	359	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	175,088	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	113,150	56
Office Supplies and Expenses (921)	11,531	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	148,917	59
Property Insurance (924)	9,194	60
Injuries and Damages (925)	48,876	61
Employee Pensions and Benefits (926)	201,797	62
Regulatory Commission Expenses (928)	10,082	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	76,943	65
Rents (931)	14,871	66
Maintenance of General Plant (932)	9,883	67
Total Administrative and General Expenses	645,244	
 Total Operation and Maintenance Expenses	 2,391,413	

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		250,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		19,769	2
Net property tax equivalent		230,231	
Social Security		55,699	3
PSC Remainder Assessment		4,460	4
Other (specify): WCTS REIMBURSEMENT SOC SEC		(12,287)	5
Total tax expense		278,103	

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		0.248590				3
County tax rate	mills		5.965502				4
Local tax rate	mills		9.953572				5
School tax rate	mills		10.170278				6
Voc. school tax rate	mills		1.940007				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.277949				10
Less: state credit	mills		1.534646				11
Net tax rate	mills		26.743303				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.953572				14
Combined School Tax Rate	mills		12.110285				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.063857				17
Total Tax Rate	mills		28.277949				18
Ratio of Local and School Tax to Total	dec.		0.780250				19
Total tax net of state credit	mills		26.743303				20
Net Local and School Tax Rate	mills		20.866450				21
Utility Plant, Jan. 1	\$	34,279,317	34,279,317				22
Materials & Supplies	\$	201,600	201,600				23
Subtotal	\$	34,480,917	34,480,917				24
Less: Plant Outside Limits	\$	4,793,720	4,793,720				25
Taxable Assets	\$	29,687,197	29,687,197				26
Assessment Ratio	dec.		0.805512				27
Assessed Value	\$	23,913,393	23,913,393				28
Net Local & School Rate	mills		20.866450				29
Tax Equiv. Computed for Current Year	\$	498,988	498,988				30
Tax Equivalent per 1994 PSC Report	\$	424,278					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	250,000					32 33
Tax equiv. for current year (see note 6)	\$	250,000					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)	937,365	59,748	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	2,310,778	59,748	
PUMPING PLANT			
Land and Land Rights (320)	8,082		12
Structures and Improvements (321)	1,016,759	9,719	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	391,027	12,865	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	3,250,571	22,584	
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)			997,113	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	2,370,526	
PUMPING PLANT				
Land and Land Rights (320)			8,082	12
Structures and Improvements (321)			1,026,478	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			403,892	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	3,273,155	
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)	2,996,433	435,873	26
Transmission and Distribution Mains (343)	17,307,118	1,606,999	27
Fire Mains (344)	0		28
Services (345)	3,404,356	410,758	29
Meters (346)	1,835,410	444,889	30
Hydrants (348)	1,388,928	115,056	31
Other Transmission and Distribution Plant (349)	1,311		32
Total Transmission and Distribution Plant	26,993,076	3,013,575	
GENERAL PLANT			
Land and Land Rights (389)	1,599		33
Structures and Improvements (390)	116,050		34
Office Furniture and Equipment (391)	29,286		35
Computer Equipment (391.1)	89,225		36
Transportation Equipment (392)	378,404	27,688	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)	75,017		44
Other Tangible Property (399)	0		45
Total General Plant	1,641,322	27,688	
Total utility plant in service directly assignable	34,279,315	3,123,595	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	34,279,315	3,123,595	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			3,432,306	26
Transmission and Distribution Mains (343)	43,810		18,870,307	27
Fire Mains (344)			0	28
Services (345)	9,002		3,806,112	29
Meters (346)	9,980		2,270,319	30
Hydrants (348)	10,349		1,493,635	31
Other Transmission and Distribution Plant (349)			1,311	32
Total Transmission and Distribution Plant	73,141	0	29,933,510	
GENERAL PLANT				
Land and Land Rights (389)			1,599	33
Structures and Improvements (390)			116,050	34
Office Furniture and Equipment (391)			29,286	35
Computer Equipment (391.1)			89,225	36
Transportation Equipment (392)	10,358		395,734	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)			75,017	44
Other Tangible Property (399)			0	45
Total General Plant	10,358	0	1,658,652	
Total utility plant in service directly assignable	83,499	0	37,319,411	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	83,499	0	37,319,411	

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)	478,572	2.90%	27,184	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	387,205	1.80%	22,682	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	865,777		49,866	
PUMPING PLANT				
Structures and Improvements (321)	448,416	3.20%	24,707	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	29,362	4.40%	17,205	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	917,346	4.40%	78,210	12
Diesel Pumping Equipment (326)	20,841	4.40%	1,243	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	28,964	4.40%		15
Total Pumping Plant	1,444,929		121,365	
WATER TREATMENT PLANT				
Structures and Improvements (331)	3,047	3.30%	173	16
Water Treatment Equipment (332)	60,276	6.00%	4,659	17
Total Water Treatment Plant	63,323		4,832	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	630,119	2.50%	94,911	19
Transmission and Distribution Mains (343)	1,595,148	1.30%	224,777	20
Fire Mains (344)	0			21
Services (345)	560,212	2.90%	98,642	22
Meters (346)	395,135	5.50%	100,696	23
Hydrants (348)	185,229	2.20%	30,474	24
Other Transmission and Distribution Plant (349)	1,311	5.00%		25
Total Transmission and Distribution Plant	3,367,154		549,500	

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					505,756	4
315					0	5
316					409,887	6
317					0	7
	0	0	0	0	915,643	
321					473,123	8
322					0	9
323					46,567	10
324					0	11
325					995,556	12
326					22,084	13
327					0	14
328					28,964	15
	0	0	0	0	1,566,294	
331					3,220	16
332					64,935	17
	0	0	0	0	68,155	
341					0	18
342					725,030	19
343	43,810	4,857			1,771,258	20
344					0	21
345	9,002	2,196			647,656	22
346	9,980				485,851	23
348	10,349	2,548			202,806	24
349					1,311	25
	73,141	9,601	0	0	3,833,912	

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)	26,000	2.90%	3,365	26
Office Furniture and Equipment (391)	27,333	5.90%	1,728	27
Computer Equipment (391.1)	57,841	20.00%	17,845	28
Transportation Equipment (392)	215,942	10.60%	22,188	29
Stores Equipment (393)	474	5.90%	185	30
Tools, Shop and Garage Equipment (394)	133,676	5.90%	10,145	31
Laboratory Equipment (395)	122	5.90%		32
Power Operated Equipment (396)	169,048	7.50%	15,872	33
Communication Equipment (397)	309,313	9.20%		34
SCADA Equipment (397.1)	175,525	10.00%	19,522	35
Miscellaneous Equipment (398)	4,806	5.90%	4,426	36
Other Tangible Property (399)	0			37
Total General Plant	1,120,080		95,276	
Total accum. prov. directly assignable	6,861,263		820,839	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 6,861,263		 820,839	

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					29,365	26
391					29,061	27
391.1					75,686	28
392	10,358				227,772	29
393					659	30
394					143,821	31
395					122	32
396					184,920	33
397					309,313	34
397.1					195,047	35
398					9,232	36
399					0	37
	10,358	0	0	0	1,204,998	
	83,499	9,601	0	0	7,589,002	
					0	38
	83,499	9,601	0	0	7,589,002	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			162,448	162,448	1
February			143,132	143,132	2
March			162,585	162,585	3
April			163,848	163,848	4
May			175,708	175,708	5
June			172,899	172,899	6
July			196,079	196,079	7
August			185,296	185,296	8
September			172,363	172,363	9
October			165,430	165,430	10
November			156,680	156,680	11
December			164,100	164,100	12
Total annual pumpage	0	0	2,020,568	2,020,568	
Less: Water sold				1,818,135	13
Volume pumped but not sold				202,433	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				18,086	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				18,086	19
Volume pumped but unaccounted for				184,347	20
Percent of water lost				9%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				8,011	23
Date of maximum: 8/14/2002					24
Cause of maximum:					25
Hot, dry conditions during summer					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,395	26
Date of minimum: 7/4/2002					27
Total KWH used for pumping for the year				4,133,920	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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	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)	1
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	9 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)	14
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			22 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.)	110	15	15	6
Total capacity in gallons (actual)	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 (actual)	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	WHISPERING SPRINGS	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1964	1988	2002	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	500	110	6
Total capacity in gallons (actual)	75,000	3,000,000	250,000	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	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2500	1.5000	0.2500	12
Is a corrosion control chemical used (yes, no)?	N	Y	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
L	D	1.000	666	0	0	0	666	1	
M	D	2.000	60	0	0	0	60	2	
M	D	4.000	44,345	4	1,000	0	43,349	3	
P	D	4.000	56	0	0	0	56	4	
M	D	6.000	293,146	78	1,099	0	292,125	5	
P	D	6.000	13,095	725	0	0	13,820	6	
M	D	8.000	290,325	643	6,425	0	284,543	7	
M	S	8.000	364	0	0	0	364	8	
P	D	8.000	33,595	4,622	0	0	38,217	9	
M	D	10.000	60,997	920	153	0	61,764	10	
M	S	10.000	3,825	0	0	0	3,825	11	
P	D	10.000	7,576	1,488	0	0	9,064	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	197,864	288	0	0	198,152	15	
M	S	12.000	15,517	0	0	0	15,517	16	
P	D	12.000	6,780	996	0	0	7,776	17	
P	S	12.000	1,866	0	0	0	1,866	18	
M	D	14.000	9,811	0	0	0	9,811	19	
M	S	14.000	8,281	0	0	0	8,281	20	
M	D	16.000	34,873	2,442	310	0	37,005	21	
M	S	16.000	4,274	0	0	0	4,274	22	
P	D	16.000	0	1,034			1,034	23	
M	D	18.000	3,051	0	0	0	3,051	24	
M	S	18.000	15,457	0	0	0	15,457	25	
M	D	20.000	13,275	6,316	926	0	18,665	26	
M	S	20.000	159	0	0	0	159	27	
M	D	24.000	6,012	0	0	0	6,012	28	
M	S	24.000	25	0	0	0	25	29	
M	D	30.000	4,997	0	0	0	4,997	30	

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	S	30.000	250	0	0	0	250
Total Within Municipality			1,074,698	19,556	9,913	0	1,084,341
Total Utility			1,074,698	19,556	9,913	0	1,084,341

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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	4,566	0	89	0	4,477		1
M	0.750	5,160	0	45	0	5,115		2
P	0.750	2	0	0	0	2		3
M	1.000	2,440	176	0	0	2,616		4
L	1.000	20	0	0	0	20		5
P	1.000	208	1	0	0	209		6
M	1.250	2	0	0	0	2		7
P	1.250	9	21	0	0	30		8
L	1.500	16	0	0	0	16		9
P	1.500	15	2	0	0	17		10
M	1.500	110	2	0	0	112		11
M	2.000	271	0	1	0	270		12
P	2.000	61	7	0	0	68		13
L	2.000	7	0	0	0	7		14
M	3.000	4	0	0	0	4		15
M	4.000	48	1	0	0	49		16
P	4.000	4	1	0	0	5		17
M	6.000	21	0	0	0	21		18
P	6.000	1	0	0	0	1		19
M	8.000	5	0	0	0	5		20
Total Utility		12,970	211	135	0	13,046	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 (o).
5. Explain all reported adjustments as a schedule footnote.

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	10,899	865	744	(50)	10,970	324	1
0.750	3,621	337	133	(9)	3,816	855	2
1.000	764	124	62	(10)	816	98	3
1.500	269	47	28	(11)	277	42	4
2.000	363	47	31	(7)	372	42	5
3.000	63	0	0	(1)	62	62	6
4.000	16	2	0	1	19	5	7
6.000	13	3	0	0	16	9	8
Total:	16,008	1,425	998	(87)	16,348	1,437	

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	9,664	381	5	6	0	914	10,970	1
0.750	3,178	283	5	5	0	345	3,816	2
1.000	508	220	6	9	0	73	816	3
1.500	23	200	11	17	0	26	277	4
2.000	4	267	29	45	0	27	372	5
3.000	0	34	2	5	0	21	62	6
4.000	0	4	3	4	0	8	19	7
6.000	0	0	8	1	0	7	16	8
Total:	13,377	1,389	69	92	0	1,421	16,348	

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	1,599	18	3		1,614	2
Total Fire Hydrants	1,599	18	3	0	1,614	
Flushing Hydrants						
	50	1			51	3
Total Flushing Hydrants	50	1	0	0	51	

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

Number of hydrants operated during year: 1,172
 Number of distribution system valves end of year: 2,603
 Number of distribution valves operated during year: 1,302

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Source of Supply-Miscellaneous Expenses (Acct 603) - The decrease is due to a shift to water treatment. An emphasis has been put on water treatment due to the radium and other treatment issues.

Maintenance of Structures and Improvements (Acct 631) - The decrease is due to new overhead doors being put on in the year 2001. No major improvement was done in 2002 so the costs will be lower.

Water Treatment-Miscellaneous Expenses (Acct 643) - The increase is due to a shift from source of supply. An emphasis has been put on water treatment due to the radium and other treatment issues.

Operation Supervision and Engineering (Acct 660) - The decrease is due less inspection of construction & maintenance than was done in 2001. More projects were contracted out in 2001 (primarily Johnson Street reconstruction) than was done in 2002. The remaining 2002 work on Johnson Street needed less inspection and supervision than in 2001.

Maintenance of Services (Acct 675) - The decrease is due to less maintenance of services that freeze in the winter. The city is gradually lowering services that freeze in the winter. This was not done due to a city wide maintenance of hydrants.

Maintenance of Hydrants (Acct 677) - The increase in hydrant maintenance was due to a city wide hydrant painting program done in 2002.

Outside Services (Acct 923) - The increase is due to a Water Treatment Alternative Evaluation-Radium Study that was started in 2002.

Injuries and Damages (Acct 925) - The increase was due to higher rates than in 2001.

Miscellaneous General Expense (Acct 930) - The increase is due to the reassignment of injured employees to light duty. They are than used as general office help while they remain on work restriction.

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 2002 Annual Budget was adopted at the November 28, 2001 monthly meeting. Resolution No. 7340 - A REsolution Adopting the 2002 Budget or the Fond du Lac Water Utility. Signed by Coucil President Martin S. Ryan, and attested by the City Clerk, Theresa C. Hochrein.

Water Utility Plant in Service (Page W-08)

Distribution Reservoirs and Standpipes (342) - An addition was recorded for \$435,873 for an elevated tank constructed in the Whispering Springs Subdivision (Northeast Water Tower).

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

The main additions were for property in new development and for the reconstruction of Johnson Street. The new development additions are assessed to property owners when developed based upon the 2002 assessment ratio. The reconstruction of Johnson Street was financed by revenue bonds.

Water Services (Page W-18)

The additions of services were for property in new development and for the reconstruction of Johnson Street. The new development additions are assessed to property owners when developed based upon the 2002 assessment ratio. The reconstruction of Johnson Street was financed by revenue bonds.

Meters (Page W-19)

The adjustments to the number of utility owned meters is due to an inventory of warehoused meters. We are still correcting an inventory problem from incorrect counts when converting to a new water computer system.

We have 2" meters in place in residential settings providing water for sprinkler systems. These are in large house, large lot situations per specs by the builder.
