



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, 1997

**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.

SIGNATURE PAGE

I DALE PACZKOWSKI of
(Person responsible for accounts)

Fond du Lac Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 04/29/1998
(Date)

ACTING WATER UTILITY SUPERINTENDENT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FOND DU LAC WATER UTILITY

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

When was utility organized? 1/1/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS MICHELE M EILBES

Title: ACCOUNTANT

Office Address:

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

Telephone: (920) 929 - 3352

Fax Number: (920) 929 - 3291

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

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: MR JOHN KNEPEL CPA

Title: PARTNER

Office Address: CONLEY MCDONALD
19601 W BLUEMOUND ROAD
P.O. BOX 975
BROOKFIELD, WI 53008-0975

Telephone: (414) 796 - 0701

Fax Number: (414) 796 - 8422

E-mail Address:

Date of most recent audit report: 4/20/1998

Period covered by most recent audit: January 1, 1997 thru December 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DALE PACZKOWSKI

Title: ACTING WATER UTILITY SUPERINTENDENT

Office Address:

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

Telephone: (920) 929 - 3261

Fax Number: (920) 929 - 3264

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance: [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:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,280,411	3,177,850	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,729,860	1,845,143	2
Depreciation Expense (403)	452,609	373,330	3
Amortization Expense (404-407)	0		4
Taxes (408)	241,181	250,728	5
Total Operating Expenses	2,423,650	2,469,201	
Net Operating Income	856,761	708,649	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	856,761	708,649	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(220)	(2,544)	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	96,314	61,828	9
Interest and Dividend Income (419)	0		10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	96,094	59,284	
Total Income	952,855	767,933	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	952,855	767,933	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	635,013	603,848	14
Amortization of Debt Discount and Expense (428)	23,786	16,577	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	658,799	620,425	
Net Income	294,056	147,508	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,640,190	5,478,682	20
Balance Transferred from Income (433)	294,056	147,508	21
Miscellaneous Credits to Surplus (434)	0	14,000	22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	265,000		25
Total Unappropriated Earned Surplus End of Year (216)	5,669,246	5,640,190	

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):		
INTEREST ON ESCROW ACCOUNTS	1,693	4
INTEREST ON INVESTMENTS & SPECIAL ASSESSMENTS	94,621	5
Total (Acct. 418):	96,314	
Interest and Dividend Income (419):		
NONE		6
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
OPERATING TRSFR TO GARAGE FOR WU'S SHARE OF NEW GARAGE	265,000	13
Total (Acct. 439)--Debit:	265,000	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,617				6,617	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	2,245				2,245	3
Materials	4,592				4,592	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	6,837	0	0	0	6,837	
Net income (or loss)	(220)	0	0	0	(220)	

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	3,280,411	0	0	0	3,280,411	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	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	1,106				1,106	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,279,305	0	0	0	3,279,305	

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	562,469	27,373	589,842	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	137,822		137,822	5
Merchandising and jobbing	2,160	85	2,245	6
Other nonutility expenses			0	7
Water utility plant accounts	59,811	2,352	62,163	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	19,033	749	19,782	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	30,559	(30,559)	0	18
All other accounts			0	19
Total Payroll	811,854	0	811,854	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	27,274,468	26,086,595	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,954,141	4,530,465	2
Net Utility Plant	22,320,327	21,556,130	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	22,320,327	21,556,130	
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		7
Other Investments (124)	480,907	533,577	8
Special Funds (125-128)	2,420,535	1,613,777	9
Total Other Property and Investments	2,977,580	2,223,492	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	77,547	76,504	11
Working Funds (135)	500	500	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	331,718	269,722	15
Other Accounts Receivable (143)	9,018	6,086	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,022	311	18
Materials and Supplies (151-163)	165,729	168,106	19
Prepayments (165)	0		20
Interest and Dividends Receivable (171)	33,305	41,292	21
Accrued Utility Revenues (173)	445,410	478,247	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,064,249	1,040,768	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	207,755	211,505	24
Other Deferred Debits (182-186)	25,399	25,245	25
Total Deferred Debits	233,154	236,750	
Total Assets and Other Debits	26,595,310	25,057,140	

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	1,441,919	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,669,246	5,640,190	28
Total Proprietary Capital	7,113,239	7,082,109	
LONG-TERM DEBT			
Bonds (221-222)	11,155,000	10,050,000	29
Advances from Municipality (223)	0		30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	11,155,000	10,050,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	238,689	148,963	33
Payables to Municipality (233)	1,346,509	1,289,991	34
Customer Deposits (235)	(1,350)	850	35
Taxes Accrued (236)	209,000	209,000	36
Interest Accrued (237)	239,548	197,732	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	85,903	91,700	41
Total Current and Accrued Liabilities	2,118,299	1,938,236	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)	50,000	50,000	43
Other Deferred Credits (253)	36,212	41,542	44
Total Deferred Credits	86,212	91,542	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,122,560	5,895,253	49
Total Liabilities and Other Credits	26,595,310	25,057,140	

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)	27,274,468	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	27,274,468	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,954,141	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	4,954,141	0	0	0	
Net Utility Plant	22,320,327	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	4,530,466				4,530,466	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	452,609				452,609	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	17,811				17,811	6
Accruals charged other						7
accounts (specify):						8
Clearing Accts-General/Trsptn/Bkho	50,271				50,271	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	520,691	0	0	0	520,691	13
Debits during year						14
Book cost of plant retired	58,046				58,046	15
Cost of removal	38,970				38,970	16
Other debits (specify):						17
					0	18
Total debits	97,016	0	0	0	97,016	19
Balance End of Year	4,954,141	0	0	0	4,954,141	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	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	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

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	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	165,729	168,106
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	165,729	168,106

**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	2,193	2036	7,424	1
\$1,490,000 Anticipation Notes	7,514	2036	12,523	2
\$2,140,000 Revenue Bonds	3,572	2036	33,699	3
\$8,425,000 Revenue Bonds	10,507	2036	154,109	4
Total			207,755	
Unamortized premium on debt (251)				
NONE				5
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	1,441,919	1
Changes during year (explain):		
Installation of Services	2,074	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	6.00%	505,000	1
\$8,425,000 Water Works System Revenue Bonds	10/01/1992	09/01/2012	6.00%	7,325,000	2
\$2,140,000 Water Works System Revenue Bonds	10/01/1993	09/01/2012	5.00%	1,835,000	3
\$1,490,000 Water Works System Rev Bds Anticip	04/01/1997	04/01/1999	4.00%	1,490,000	4
Total Bonds (Account 221):				11,155,000	
Total Reacquired Bonds (Account 222)				0	5
Net amount of bonds outstanding December 31:				11,155,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	209,000	1
Accruals:		
Charged water department expense	241,181	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
WCTS Reimbursement	17,708	5
Total Accruals and other credits	258,889	
Taxes paid during year:		
County, state and local taxes	200,000	6
Social Security taxes	54,189	7
PSC Remainder Assessment	4,700	8
Other (explain):		
NONE		9
Total payments and other debits	258,889	
Balance end of year	209,000	

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	12,483	35,722	37,450	10,755	1
\$8,425,000 Revenue Bonds	154,883	461,538	464,650	151,771	2
\$2,140,000 Revenue Bonds	30,366	90,222	91,097	29,491	3
\$1,490,000 Anticipation Notes	0	47,531		47,531	4
Subtotal	197,732	635,013	593,197	239,548	
Advances from Municipality (223)					
NONE				0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	7
Subtotal	0	0	0	0	
Total	197,732	635,013	593,197	239,548	

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	5,895,253					5,895,253	1
Add credits during year:							
For Services	4,825					4,825	2
For Mains	217,322					217,322	3
Other (specify):							
Outside register charges	5,160					5,160	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	6,122,560	0	0	0	0	6,122,560	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	66,759					66,759	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	480,907	2
Total (Acct. 124):	480,907	
Sinking Funds (125):		
\$1,490,000 Anticipation Notes	32,780	3
\$1,140,000 Revenue Bonds	166,455	4
\$8,425,000 Revenue Bonds	955,104	5
\$2,140,000 Revenue Bonds	233,196	6
Total (Acct. 125):	1,387,535	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
Investment Construction Fund	1,033,000	8
Total (Acct. 128):	1,033,000	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
Well Escrow Accounts	77,547	10
Total (Acct. 134):	77,547	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	331,718	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	331,718	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		17
Other (specify):		
Sales of materials other than customers	8,877	18
Due from State of Wisconsin	141	19
Total (Acct. 143):	9,018	
Receivables from Municipality (145):		
Customer Accounts Receivable-delinquent tax roll	1,022	20
Total (Acct. 145):	1,022	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
Relocation of Morris Street Tower	25,161	23
Total (Acct. 183):	25,161	
Clearing Accounts (184):		
Cash Receipts Clearing	238	24
Total (Acct. 184):	238	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
Water Utilities Share of Cash & Cash Equivalents due to City	1,346,509	27
Total (Acct. 233):	1,346,509	
Other Deferred Credits (253):		
Special Assessment Levy	28,269	28
Accrued Water Payments	7,943	29
Total (Acct. 253):	36,212	

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	26,589,819	0	0	0	26,589,819	1
Materials and Supplies	166,917	0	0	0	166,917	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	4,742,303	0	0	0	4,742,303	4
Customer Advances for Construction	50,000				50,000	5
Contributions in Aid of Construction	6,008,906	0	0	0	6,008,906	6
Other (specify):						
NONE					0	7
Average Net Rate Base	15,955,527	0	0	0	15,955,527	
Net Operating Income	856,761	0	0	0	856,761	8
Net Operating Income as a percent of Average Net Rate Base						
	5.37%	N/A	N/A	N/A	5.37%	

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	1,442,956	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,654,718	3
Other (Specify):		4
Total Average Proprietary Capital	7,097,674	
Net Income		
Net Income	294,056	5
Percent Return on Proprietary Capital	4.14%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Main Street Reconstruction
4th Street
Maria Lane
Mustang Lane

4. Estimated changes in revenues due to rate changes.

Changes in revenues due to a 1.25% rate increase. This was budgeted for starting with the 2nd quarter of 1997.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

See Meters Schedule footnote for utility corrections to item 1. Item 2 will be adjusted in 1998. 3/18/1999 ele

Ms. Michele Eilbes
Fond du Lac Water Utility
160 South Macy Street
Fond Du Lac, WI 54935-4241

Re: 1997 Analytical Review File AR-ELE-2010

Dear Ms. Eilbes:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In your 1996 annual report, an end of year balance of 15,106 is reported on the Meters schedule. However, in your 1997 report, a first of year balance of 15,098 is reported. This difference is not footnoted in your 1997 report. Please furnish an explanation of the difference between end of year 1996 meters and first of year 1997 meters.
2. In the schedule for Accumulated Provision for Depreciation on page W-10, some of the depreciation rates in column (c), which were used during 1997, do not agree with the rates that were certified in the letter order dated November 7, 1996. Enclosed as Schedule 1 is the list of depreciation rates which are presently certified for your use. Included therein is a depreciation rate for Account 397.1, SCADA Equipment, which was opened during 1997. Please confirm that the depreciation rates on Schedule 1 will be used when computing depreciation expense.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine L. Engelke
Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\engelke\2010

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,223,250	1
Total Sales of Water	3,223,250	
Other Operating Revenues		
Forfeited Discounts (470)	14,231	2
Miscellaneous Service Revenues (471)	3,265	3
Rents from Water Property (472)	20,757	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	18,908	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	57,161	
Total Operating Revenues	3,280,411	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	89,301	8
Pumping Expenses (620-633)	429,838	9
Water Treatment Expenses (640-652)	88,691	10
Transmission and Distribution Expenses (660-678)	548,152	11
Customer Accounts Expenses (901-905)	154,331	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	419,547	14
Total Operation and Maintenance Expenses	1,729,860	
Other Operating Expenses		
Depreciation Expense (403)	452,609	15
Amortization Expense (404-407)		16
Taxes (408)	241,181	17
Total Other Operating Expenses	693,790	
Total Operating Expenses	2,423,650	
NET OPERATING INCOME	856,761	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	98	1,580	4,135	1
Commercial	31	205	1,579	2
Industrial				3
Total Unmetered Sales to General Customers (460)	129	1,785	5,714	
Metered Sales to General Customers (461)				
Residential	12,293	699,941	1,551,803	4
Commercial	1,243	448,111	666,327	5
Industrial	67	382,352	400,872	6
Total Metered Sales to General Customers (461)	13,603	1,530,404	2,619,002	
Private Fire Protection Service (462)	200		49,614	7
Public Fire Protection Service (463)	14,036		408,407	8
Other Sales to Public Authorities (464)	104	78,887	140,513	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	28,072	1,611,076	3,223,250	

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)	408,407	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)	408,407	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
Water Penalties & Interest on delinquent tax roll	14,231	6
Total Forfeited Discounts (470)	14,231	
Miscellaneous Service Revenues (471):		
Exempt Meter Installations	725	7
Non-Payment Shut Off Charges	1,685	8
Reconnection of Service	855	9
Total Miscellaneous Service Revenues (471)	3,265	
Rents from Water Property (472):		
Exemption & Private Meter Rent	20,757	10
Total Rents from Water Property (472)	20,757	
Interdepartmental Rents (473):		
NONE		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	18,005	12
Other (specify):		
Water Permits	903	13
Total Other Water Revenues (474)	18,908	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	48,984	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	3,952	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	29,226	7
Maintenance of Collecting and Impounding Reservoirs (612)	3,866	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	3,022	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	251	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	89,301	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	188	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	272,408	17
Pumping Labor and Expenses (624)	47,557	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	22,221	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	8	22
Maintenance of Structures and Improvements (631)	16,893	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	70,563	25
Total Pumping Expenses	429,838	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	27,293	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)	53,458	28
Miscellaneous Expenses (643)	3,638	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	1,349	32
Maintenance of Water Treatment Equipment (652)	2,953	33
Total Water Treatment Expenses	88,691	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	32,681	34
Storage Facilities Expenses (661)	6,251	35
Transmission and Distribution Lines Expenses (662)	6,548	36
Meter Expenses (663)	53,798	37
Customer Installations Expenses (664)	2,524	38
Miscellaneous Expenses (665)	49,854	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	1,495	41
Maintenance of Structures and Improvements (671)	997	42
Maintenance of Distribution Reservoirs and Standpipes (672)	17,087	43
Maintenance of Transmission and Distribution Mains (673)	258,351	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	71,495	46
Maintenance of Meters (676)	11,535	47
Maintenance of Hydrants (677)	35,388	48
Maintenance of Miscellaneous Plant (678)	148	49
Total Transmission and Distribution Expenses	548,152	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	29,488	51
Customer Records and Collection Expenses (903)	123,737	52
Uncollectible Accounts (904)	1,106	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	154,331	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	88,064	56
Office Supplies and Expenses (921)	2,607	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	91,457	59
Property Insurance (924)	11,018	60
Injuries and Damages (925)	45,355	61
Employee Pensions and Benefits (926)	140,181	62
Regulatory Commission Expenses (928)	897	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	20,012	65
Rents (931)	12,416	66
Maintenance of General Plant (932)	7,540	67
Total Administrative and General Expenses	419,547	
 Total Operation and Maintenance Expenses	 1,729,860	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		200,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		200,000	
Social Security		54,189	3
PSC Remainder Assessment		4,700	4
Other (specify): WCTS Reimbursement on Soc Sec Tax		(17,708)	5
Total tax expense		241,181	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215000				3
County tax rate	mills		4.449000				4
Local tax rate	mills		9.095000				5
School tax rate	mills		8.922000				6
Voc. school tax rate	mills		1.515000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		24.196000				10
Less: state credit	mills		1.935000				11
Net tax rate	mills		22.261000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.095000				14
Combined School Tax Rate	mills		10.437000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		19.532000				17
Total Tax Rate	mills		24.196000				18
Ratio of Local and School Tax to Total	dec.		0.807241				19
Total tax net of state credit	mills		22.261000				20
Net Local and School Tax Rate	mills		17.969989				21
Utility Plant, Jan. 1	\$	26,086,595	26,086,595				22
Materials & Supplies	\$	168,106	168,106				23
Subtotal	\$	26,254,701	26,254,701				24
Less: Plant Outside Limits	\$	4,793,720	4,793,720				25
Taxable Assets	\$	21,460,981	21,460,981				26
Assessment Ratio	dec.		0.930700				27
Assessed Value	\$	19,973,735	19,973,735				28
Net Local & School Rate	mills		17.969989				29
Tax Equiv. Computed for Current Year	\$	358,928	358,928				30
Tax Equivalent per 1994 PSC Report	\$	424,278					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	200,000					32 33
Tax equiv. for current year (see note 6)	\$	200,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	686		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	686	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	113,322		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	876,054	1,495	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	1,260,091		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	2,249,467	1,495	
PUMPING PLANT			
Land and Land Rights (320)	8,082		12
Structures and Improvements (321)	1,014,257		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	9,695	34,073	15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	1,658,756	12,310	17
Diesel Pumping Equipment (326)	20,841		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	28,964		20
Total Pumping Plant	2,740,595	46,383	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	5,235		22
Water Treatment Equipment (332)	64,885	1,618	23
Total Water Treatment Plant	70,120	1,618	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	59,520		24
Structures and Improvements (341)			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)			877,549	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	2,250,962	
PUMPING PLANT				
Land and Land Rights (320)			8,082	12
Structures and Improvements (321)			1,014,257	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			43,768	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,671,066	17
Diesel Pumping Equipment (326)			20,841	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,964	20
Total Pumping Plant	0	0	2,786,978	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			5,235	22
Water Treatment Equipment (332)			66,503	23
Total Water Treatment Plant	0	0	71,738	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			59,520	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	3,069,428		26
Transmission and Distribution Mains (343)	12,630,150	652,407	27
Fire Mains (344)			28
Services (345)	2,202,703	319,718	29
Meters (346)	691,671	69,494	30
Hydrants (348)	1,016,644	85,656	31
Other Transmission and Distribution Plant (349)	1,311		32
Total Transmission and Distribution Plant	19,671,427	1,127,275	
GENERAL PLANT			
Land and Land Rights (389)	1,599		33
Structures and Improvements (390)	132,120	2,737	34
Office Furniture and Equipment (391)	29,286		35
Computer Equipment (391.1)	46,290	6,926	36
Transportation Equipment (392)	240,605	29,621	37
Stores Equipment (393)	432		38
Tools, Shop and Garage Equipment (394)	170,453		39
Laboratory Equipment (395)	122		40
Power Operated Equipment (396)	242,655	10,911	41
Communication Equipment (397)	309,313		42
SCADA Equipment (397.1)		194,047	43
Miscellaneous Equipment (398)		6,331	44
Other Tangible Property (399)			45
Total General Plant	1,172,875	250,573	
Total utility plant in service directly assignable	25,905,170	1,427,344	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	25,905,170	1,427,344	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			3,069,428	26
Transmission and Distribution Mains (343)	18,228		13,264,329	27
Fire Mains (344)			0	28
Services (345)	5,356		2,517,065	29
Meters (346)	20,649		740,516	30
Hydrants (348)	13,813		1,088,487	31
Other Transmission and Distribution Plant (349)			1,311	32
Total Transmission and Distribution Plant	58,046	0	20,740,656	
GENERAL PLANT				
Land and Land Rights (389)			1,599	33
Structures and Improvements (390)			134,857	34
Office Furniture and Equipment (391)			29,286	35
Computer Equipment (391.1)			53,216	36
Transportation Equipment (392)			270,226	37
Stores Equipment (393)			432	38
Tools, Shop and Garage Equipment (394)			170,453	39
Laboratory Equipment (395)			122	40
Power Operated Equipment (396)			253,566	41
Communication Equipment (397)			309,313	42
SCADA Equipment (397.1)			194,047	43
Miscellaneous Equipment (398)			6,331	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	1,423,448	
Total utility plant in service directly assignable	58,046	0	27,274,468	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	58,046	0	27,274,468	

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)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	347,996	2.94%	25,763	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	275,308	1.77%	22,304	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	623,304		48,067	
PUMPING PLANT				
Structures and Improvements (321)	324,901	2.44%	24,748	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	7,205	4.42%	429	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	540,066	4.42%	73,538	12
Diesel Pumping Equipment (326)	21,375	4.29%	894	13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	24,404	4.29%	1,242	15
Total Pumping Plant	917,951		100,851	
WATER TREATMENT PLANT				
Structures and Improvements (331)	2,221	2.50%	131	16
Water Treatment Equipment (332)	39,085	6.00%	3,893	17
Total Water Treatment Plant	41,306		4,024	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	460,099	1.87%	57,398	19
Transmission and Distribution Mains (343)	1,121,093	0.93%	117,403	20
Fire Mains (344)				21
Services (345)	390,611	2.09%	45,991	22
Meters (346)	210,483	5.03%	35,097	23
Hydrants (348)	168,629	1.59%	16,051	24
Other Transmission and Distribution Plant (349)	1,508	5.00%	66	25
Total Transmission and Distribution Plant	2,352,423		272,006	

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					373,759	4
315					0	5
316					297,612	6
317					0	7
	0	0	0	0	671,371	
321					349,649	8
322					0	9
323					7,634	10
324					0	11
325					613,604	12
326					22,269	13
327					0	14
328					25,646	15
	0	0	0	0	1,018,802	
331					2,352	16
332					42,978	17
	0	0	0	0	45,330	
341					0	18
342					517,497	19
343	18,228	28,827			1,191,441	20
344					0	21
345	5,356	2,104			429,142	22
346	20,649				224,931	23
348	13,813	8,039			162,828	24
349					1,574	25
	58,046	38,970	0	0	2,527,413	

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)	39,422	2.25%	2,993	26
Office Furniture and Equipment (391)	18,732	5.83%	1,707	27
Computer Equipment (391.1)	35,569	26.67%	13,452	28
Transportation Equipment (392)	119,770	10.50%	21,480	29
Stores Equipment (393)	474	0.00%	0	30
Tools, Shop and Garage Equipment (394)	83,351	5.83%	9,937	31
Laboratory Equipment (395)	243		0	32
Power Operated Equipment (396)	93,249	6.00%	17,287	33
Communication Equipment (397)	204,672	9.17%	28,365	34
SCADA Equipment (397.1)		9.17%	399	35
Miscellaneous Equipment (398)		5.83%	123	36
Other Tangible Property (399)				37
Total General Plant	595,482		95,743	
Total accum. prov. directly assignable	4,530,466		520,691	
 Common Utility Plant Allocated to Water Department				38
 Total accum. prov. for depreciation	4,530,466		520,691	

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					42,415	26
391					20,439	27
391.1					49,021	28
392					141,250	29
393					474	30
394					93,288	31
395					243	32
396					110,536	33
397					233,037	34
397.1					399	35
398					123	36
399					0	37
	0	0	0	0	691,225	
	58,046	38,970	0	0	4,954,141	
					0	38
	58,046	38,970	0	0	4,954,141	

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			169,824	169,824	1
February			159,081	159,081	2
March			167,474	167,474	3
April			163,779	163,779	4
May			178,235	178,235	5
June			179,323	179,323	6
July			183,929	183,929	7
August			176,788	176,788	8
September			166,947	166,947	9
October			170,433	170,433	10
November			156,168	156,168	11
December			157,218	157,218	12
Total for year	0	0	2,029,199	2,029,199	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				2,029,199	16
Less: Water sold				1,611,076	17
Losses and unaccounted for				418,123	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
69 Main Breaks in 1997, Unknown 6" private main leak. Flushing of hydrants, service leaks, sewer testing, Ledgewood Tank Draining for work.					
Maximum gallons pumped by all methods in any one day during reporting year				7,627,500	21
Date of maximum: 7/15/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				4,118,100	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				4,436,340	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
169 BISCHOFF STREET	10	865	20	383,300	Yes	1
285 W ARNDT STREET	11	750	15	475,600	Yes	2
101 N MACY STREET	12	745	15	594,900	Yes	3
648 N MAIN STREET	13	790	19	196,400	Yes	4
464 E JOHNSON STREET	14	814	12	473,200	Yes	5
53 W BANK STREET	15	825	15	334,600	Yes	6
1822 MORRIS STREET	16	958	19	131,700	Yes	7
N5089 HICKORY ROAD	17	1,025	24	395,400	Yes	8
1445 S HICKORY STREET	18	989	19	194,800	Yes	9
N5701 HIGHWAY 151	19	890	19	0	No	10
N5086 RIVER ROAD	20	840	19	397,200	Yes	11
610 N ROLLING MEADOWS DRIVE	21	784	25	211,300	No	12
285 N SEYMOUR STREET	22	683	16	252,400	Yes	13
N5146 RIVER ROAD	23	965	15	393,700	Yes	14
N4678 RIVER ROAD	24	1,055	15	498,500	Yes	15
N4391 RIVER ROAD	25	1,140	15	535,200	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	SIMMONS	FAIRBANKS	5
Year Installed	1986	1990	1989	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	1989	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	FAIRBANKS	18
Year Installed	1986	1989	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	US	US	US	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	LAYNE	FAIRBANKS	LAYNE	18
Year Installed	1986	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	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	LAYNE	FAIRBANKS	FAIRBANKS	5
Year Installed	1995	1993	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	430	900	800	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1991	1993	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	150	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NE-A	NE-B	TROWBRIDGE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1995	1964	1988	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	100	500	6
Total capacity in gallons	500,000	75,000	3,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000	0.2500	1.5000	12
Is a corrosion control chemical used (yes, no)?	N	N	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	1.000	666				666	1
M	D	2.000	60				60	2
M	D	4.000	46,669		199		46,470	3
M	D	6.000	305,666	579	4,442		301,803	4
P	D	6.000	11,485		37		11,448	5
M	D	8.000	288,797	8,990	2,717		295,070	6
M	S	8.000	364				364	7
P	D	8.000	21,528				21,528	8
M	D	10.000	60,733	678			61,411	9
M	S	10.000	3,825				3,825	10
P	D	10.000	2,247				2,247	11
P	S	10.000	8				8	12
A	D	12.000	4,148				4,148	13
M	D	12.000	180,725	3,846			184,571	14
M	S	12.000	24,470				24,470	15
P	D	12.000	329				329	16
P	S	12.000	5,483				5,483	17
M	D	14.000	12,389				12,389	18
M	S	14.000	8,549				8,549	19
M	D	16.000	21,490				21,490	20
M	S	16.000	4,956				4,956	21
M	D	18.000	3,145				3,145	22
M	S	18.000	11,806				11,806	23
M	D	20.000	1,990				1,990	24
M	S	20.000	841				841	25
M	D	24.000	5,838				5,838	26
M	S	24.000	25				25	27
M	D	30.000	4,997				4,997	28
M	S	30.000	250				250	29
Total Within Municipality			1,033,479	14,093	7,395	0	1,040,177	
Total Utility			1,033,479	14,093	7,395	0	1,040,177	

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	5,081		119		4,962		1
M	0.750	5,023	60	17		5,066		2
P	0.750	2				2		3
L	1.000	27				27		4
P	1.000	165				165		5
M	1.000	1,688	189			1,877		6
M	1.250	2				2		7
L	1.500	22		1		21		8
M	1.500	81	7			88		9
P	1.500	5	3			8		10
L	2.000	11				11		11
P	2.000	19	9			28		12
M	2.000	266				266		13
M	3.000	5				5		14
M	4.000	51	3			54		15
P	4.000	1				1		16
M	6.000	19	2			21		17
P	6.000	1				1		18
M	8.000	6				6		19
Total Utility		12,475	273	137	0	12,611	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).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	11,097	728	671		11,154	891	1
0.750	2,791	176	69		2,898	200	2
1.000	573	68	9		632	35	3
1.500	229	16	5		240	38	4
2.000	358	16	10		364	53	5
3.000	35	4	2		37	14	6
4.000	5	3			8	5	7
6.000	10				10	7	8
Total:	15,098	1,011	766	0	15,343	1,243	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	10,402	444	8	11		289	11,154	1
0.750	2,544	260	3	6		85	2,898	2
1.000	375	192	6	13		46	632	3
1.500	12	191	13	15		9	240	4
2.000	3	254	34	59		14	364	5
3.000		24	2	3		8	37	6
4.000		3	1	3		1	8	7
6.000		1	7	1		1	10	8
Total:	13,336	1,369	74	111	0	453	15,343	

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	1
Within Municipality	1,474	51	29	0	1,496	2
Total Fire Hydrants	1,474	51	29	0	1,496	
Flushing Hydrants						
	59	0	6	0	53	3
Total Flushing Hydrants	59	0	6	0	53	

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

Number of hydrants operated during year: 826
 Number of distribution system valves end of year: 2,337
 Number of distribution valves operated during year: 1,650

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

(611) 24,137 should have been charged to 614-Maintenance of Wells. The remaining increase is labor charges for maintenance work that needed to be done in 1997.

(613) For the 1996 report, these charges were incorrectly listed on the wrong line, they should have been listed under account (614).

(614) decrease was due to the maintenance work not being started until January 1998 which was supposed to have started in late 1997.

(631) increase was in the labor area due to more inhouse building maintenance being done.

(633) 20,478 should have been coded to (614). Error was not found until after the audit was completed. Staff needs to have the coding structure explained to them so these errors will not happen in the future.

(642) increase is due to labor charges for weekend sampling of fluoride, this was started in the middle of 1996, so the 1997 year had a full year of weekend sampling charges.

(665) increase due to labor charges - possibly due to wrong account coding on the time sheets for 1997.

(672) decrease in 1996, Ledgeview Tank was painted which was a large expense. 1997 expenses were general maintenance work on the reservoirs.

(675) decrease due to less reconstruction projects for 1997.

(676) increase due to increased meter maintenance work done in 1997.

(677) decrease due to in 1996, a Hydrant Maintenance Program was implemented and more seasonal workers were needed to start the implementation of the maintenance plan. In 1997, less maintenance was needed due to the amount of work completed in 1996.

(903) increase is due to having an Outside Service process and mail the water billings. In 1998, the billings will be processed in-house to reduce the costs.

(923) increase is due to the new well study - consultant work on the well study.

(930) increase in the labor area - possibly due to wrong account numbers placed on the timesheets and increase in safety training.

(931) increase due to rent being charged out in 1997 based upon actual square footage used.

WATER OPERATING SECTION FOOTNOTES

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

The Fond du Lac City Council authorizes the tax equivalent charged to the Water Utility by adopting the annual budget. The 1997 Annual Budget was adopted at the November 26, 1996 monthly meeting. Resolution No. 6663 - A Resolution Adopting the 1997 Budget of the Fond du Lac Water Utility. Signed by Council President Darwin L. Schmidt, and attested by the City Clerk, Theresa C. Hochrein.

Water Utility Plant in Service (Page W-08)

Other Power Production Equipment (323) Additions: Motor Control Center for Morris Booster Pump Station - 19,675, Motor Control Center for Well #21 - 14,398

Electric Pumping Equipment (325) Additions: Bearing Analyzer - 5,058, Universal Alignment System - 3,801, Well #18 Retainage from prior year's purchases - 3,451

Transportation Equipment (392) Additions: Powerlift Tailgate for Pick-up Truck - 1,633, Two GMC Pick-up Truck's - 13,550, 12,345, Plow for Pick-up Truck - 2,093

SCADA Equipment (397.1) Additions: Completion of SCADA Equipment installation 194,047

Power Operated Equipment (396) Additions: Racine Hydraulic Power Unit 4,776, Wachs Pow-R-Drive II 3,950, Racine Water Pump 2" 1,250, hose & couplers 935

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

Stores Equipment (393), Other Transmission and Distribution Plant (349), Laboratory Equipment (395), & Diesel Pumping Equipment (326): The end of year balance is greater than the Service end of year balance - this has been this way for the past few years. In 1998, an analysis will be done to determine why this has happened, speculation is that some new additions in the prior years did not get coded to the correct accounts. If this is correct, an adjustment will be done in 1998 to correct the problem.

Reservoirs, Standpipes & Water Treatment (Page W-16)

Merril-A was constructed in 1885. This entry could not be made so the date of 1901 was entered.

Water Mains (Page W-17)

Financing of Water Main Additions:

The main additions that were used for the reconstruction of Main Street were financed through operational costs of the water utility. This reconstruction was not assessed to the property owners.

The additions to Mustang Lane, Maria Lane, and 4th Street were assessed against the property owners based upon the 1997 assessment rate.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

Additons of Services are assessed based upon the 1997 Assessment Ratio. For those services that were added during the Main Street Reconstruction, no fee was assessed to the property owner.

Meters (Page W-19)

Per December 9, 1998 letter from Michele Eillies, Fond du Lac, first of year balances should have been adjusted as follows .625 11,091, .750 2790, 1.0 573, 1.5 229, 2.0 357, 3.0 35, 4.0 5, 6.0 10, for a total first of year balance of 10 (adjustments to the meter classification schedule were not provided and the program requires the totals for each schedule to equal therefore these changes were not made). Fond du Lac will adjust the 1998 annual report accordingly.

ELE 3/18/99
