



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: PLYMOUTH UTILITIES

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Principal Office: 12 S. MILWAUKEE ST.  
P.O. BOX 277  
PLYMOUTH, WI 53073-0277

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For the Year Ended: DECEMBER 31, 1998

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** PLYMOUTH UTILITIES

**Utility Address:** 12 S. MILWAUKEE ST.

P.O. BOX 277

PLYMOUTH, WI 53073-0277

**When was utility organized?** 9/24/1901

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** HOWARD R. BUNKERT

**Title:** OFFICE MANAGER

**Office Address:**

12 S. MILWAUKEE ST.

P.O. BOX 277

PLYMOUTH, WI 53073-0277

**Telephone:** (920) 893 - 1471

**Fax Number:** (920) 892 - 2760

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Title:**

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

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-398

**Telephone:** (608) 248 - 8532

**Fax Number:** (608) 249 - 6622

**E-mail Address:**

**Date of most recent audit report:** 2/10/1999

**Period covered by most recent audit:** 1998

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** JOHN T. MACKINNON

**Title:** MANAGER

**Office Address:**

12 S. MILWAUKEE ST.  
P.O. BOX 277  
PLYMOUTH, WI 53073-0277

**Telephone:** (920) 893 - 1471

**Fax Number:** (920) 892 - 2760

**E-mail Address:**

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**Name of utility commission/committee:** Plymouth Common Council

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

- CLK ROBERT K. CHASE
  - ALD DANIEL DIPPLE
  - ALD DOUGLAS E. DOBRATZ
  - ALD JAMES FLANAGAN
  - ALD ROBERT L. HERRMANN
  - MYR WILLIAM B. KILEY
  - ALD LILLIAN MEERSTEIN
  - ALD DIANNE K. OSIUS
  - ALD JACK E. PFRANG
  - ALD PETER G. RAMMER
- 

**Is sewer service rendered by the utility?** YES

**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?** YES

**Date of Ordinance:** 12/29/1995

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	10,680,111	10,546,248	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	7,885,748	7,822,557	2
Depreciation Expense (403)	1,122,041	1,056,548	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	443,656	445,499	5
<b>Total Operating Expenses</b>	<b>9,451,445</b>	<b>9,324,604</b>	
<b>Net Operating Income</b>	<b>1,228,666</b>	<b>1,221,644</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,228,666</b>	<b>1,221,644</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,148	7,365	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	296,803	281,678	10
Miscellaneous Nonoperating Income (421)	(48)	0	11
<b>Total Other Income</b>	<b>303,903</b>	<b>289,043</b>	
<b>Total Income</b>	<b>1,532,569</b>	<b>1,510,687</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,532,569</b>	<b>1,510,687</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	422,823	439,341	14
Amortization of Debt Discount and Expense (428)	8,690	9,850	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	25,901	63,004	17
Other Interest Expense (431)	748	662	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>458,162</b>	<b>512,857</b>	
<b>Net Income</b>	<b>1,074,407</b>	<b>997,830</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,414,243	11,405,340	20
Balance Transferred from Income (433)	1,074,407	997,830	21
Miscellaneous Credits to Surplus (434)	28,181	28,181	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	17,162	17,108	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>13,499,669</b>	<b>12,414,243</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest earned on investment and special funds	296,803	5
<b>Total (Acct. 419):</b>	<b>296,803</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
Unclaimed property to State of Wisconsin	(48)	6
<b>Total (Acct. 421):</b>	<b>(48)</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
Portion tax equivalent waived 25% to water plant	28,181	9
<b>Total (Acct. 434):</b>	<b>28,181</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
Donated time to City of Plymouth	17,162	12
<b>Total (Acct. 439)--Debit:</b>	<b>17,162</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		15,248			15,248	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll		2,376			2,376	3
Materials		5,238			5,238	4
Taxes		486			486	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>8,100</b>	<b>0</b>	<b>0</b>	<b>8,100</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>7,148</b>	<b>0</b>	<b>0</b>	<b>7,148</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	853,807	8,430,039	1,396,265	0	10,680,111	1
Less: interdepartmental sales	4,739	0	493	0	5,232	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	9,732				9,732	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	1,708	7,029	1,823		10,560	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>837,628</b>	<b>8,423,010</b>	<b>1,393,949</b>	<b>0</b>	<b>10,654,587</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	188,357	5,636	193,993	1
Electric operating expenses	388,072	12,821	400,893	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	289,386		289,386	5
Merchandising and jobbing	2,376		2,376	6
Other nonutility expenses			0	7
Water utility plant accounts	28,306	852	29,158	8
Electric utility plant accounts	274,217	9,091	283,308	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	12,626		12,626	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	35,475		35,475	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	29,864	(29,864)	0	18
All other accounts	41,857	1,464	43,321	19
<b>Total Payroll</b>	<b>1,290,536</b>	<b>0</b>	<b>1,290,536</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	41,339,664	40,106,101	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	12,673,955	11,784,104	2
<b>Net Utility Plant</b>	<b>28,665,709</b>	<b>28,321,997</b>	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
<b>Total Net Utility Plant</b>	<b>28,665,709</b>	<b>28,321,997</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	1,595,300	1,431,469	7
Other Investments (124)	23,396	29,372	8
Special Funds (125-128)	4,415,887	3,865,697	9
<b>Total Other Property and Investments</b>	<b>6,034,583</b>	<b>5,326,538</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	11	83	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,000	830	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	770,787	733,986	15
Other Accounts Receivable (143)	66,036	59,710	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	234,853	287,337	19
Prepayments (165)	33,232	33,737	20
Interest and Dividends Receivable (171)	2,244	0	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
<b>Total Current and Accrued Assets</b>	<b>1,108,163</b>	<b>1,115,683</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	77,051	85,741	24
Other Deferred Debits (182-186)	264	0	25
<b>Total Deferred Debits</b>	<b>77,315</b>	<b>85,741</b>	
<b>Total Assets and Other Debits</b>	<b>35,885,770</b>	<b>34,849,959</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,421,307	2,421,307	<b>26</b>
Appropriated Earned Surplus (215)		0	<b>27</b>
Unappropriated Earned Surplus (216)	13,499,669	12,414,243	<b>28</b>
<b>Total Proprietary Capital</b>	<b>15,920,976</b>	<b>14,835,550</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	7,768,150	8,105,345	<b>29</b>
Advances from Municipality (223)	321,170	368,860	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>8,089,320</b>	<b>8,474,205</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	650,435	604,337	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	13,198	13,062	<b>35</b>
Taxes Accrued (236)	221,887	221,887	<b>36</b>
Interest Accrued (237)	75,114	78,077	<b>37</b>
Matured Long-Term Debt (239)		0	<b>38</b>
Matured Interest (240)		0	<b>39</b>
Tax Collections Payable (241)	24,093	2,851	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)		0	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>984,727</b>	<b>920,214</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	45,094	45,094	<b>43</b>
Other Deferred Credits (253)	145,156	146,223	<b>44</b>
<b>Total Deferred Credits</b>	<b>190,250</b>	<b>191,317</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	<b>45</b>
Injuries and Damages Reserve (262)		0	<b>46</b>
Pensions and Benefits Reserve (263)		0	<b>47</b>
Miscellaneous Operating Reserves (265)		0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	10,700,497	10,428,673	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>35,885,770</b>	<b>34,849,959</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	6,869,318	14,863,680	0	19,438,732	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)	40,988			18,331	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	152	5,584		102,879	7
<b>Total Utility Plant</b>	<b>6,910,458</b>	<b>14,869,264</b>	<b>0</b>	<b>19,559,942</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	892,138	4,241,395	0	7,540,422	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>892,138</b>	<b>4,241,395</b>	<b>0</b>	<b>7,540,422</b>	
<b>Net Utility Plant</b>	<b>6,018,320</b>	<b>10,627,869</b>	<b>0</b>	<b>12,019,520</b>	

## 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)	Sewer (c)	Electric (d)	(e)	Total (f)	
<b>Balance first of year</b>	838,870	3,854,192	7,091,042		<b>11,784,104</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	123,963	405,695	592,383		<b>1,122,041</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,677				<b>8,677</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Computer alloc/transp clearing	7,080		88,812		<b>95,892</b>	<b>9</b>
Salvage	0		36,362		<b>36,362</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>139,720</b>	<b>405,695</b>	<b>717,557</b>	<b>0</b>	<b>1,262,972</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	67,180	0	232,720		<b>299,900</b>	<b>15</b>
Cost of removal	9,456		35,457		<b>44,913</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Computer alloc/joint meter	9,816	18,492			<b>28,308</b>	<b>18</b>
<b>Total debits</b>	<b>86,452</b>	<b>18,492</b>	<b>268,177</b>	<b>0</b>	<b>373,121</b>	<b>19</b>
<b>Balance End of Year</b>	<b>892,138</b>	<b>4,241,395</b>	<b>7,540,422</b>	<b>0</b>	<b>12,673,955</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			188,658		188,658	239,905	3
<b>Total Electric Utility</b>					<b>188,658</b>	<b>239,905</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	188,658	239,905	1
Water utility (154)	46,195	46,920	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		512	8
<b>Total Materials and Supplies</b>	<b>234,853</b>	<b>287,337</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)		
	Amount (b)	Account Charged or Credited (c)			
<b>Unamortized debt discount &amp; expense (181)</b>					
1992 CURB	\$2,840,000	23,591	2494	21,097	1
1992 GOB	\$2,055,000	6,439	1318	5,121	2
1993 CURB-A	\$2,797,155	2,679	251	2,428	3
1993 CURB-B	\$1,788,345	4,603	427	4,176	4
1996 CURB	\$1,925,000	48,429	4200	44,229	5
<b>Total</b>				<b>77,051</b>	
<b>Unamortized premium on debt (251)</b>					
NONE		0	0	0	6
<b>Total</b>				<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,421,307	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>2,421,307</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.

	<b>Description of Issue (a)</b>		<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1992	CURB	\$2,840,000	10/29/1992	11/01/2021	6.00%	2,305,000	<b>1</b>
1993	CURB-B	\$1,788,345	01/27/1993	05/01/2012	5.01%	1,323,440	<b>2</b>
1993	CURB-A	\$2,797,155	01/27/1993	05/01/2012	5.01%	2,324,710	<b>3</b>
1996	CURB	\$1,925,000	04/17/1996	05/01/2016	4.83%	1,815,000	<b>4</b>
<b>Total Bonds (Account 221):</b>						<b>7,768,150</b>	
Total Reacquired Bonds (Account 222)						0	<b>5</b>

**Net amount of bonds outstanding December 31: 7,768,150**

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1995 TON           \$ 350,000	11/12/1996	11/15/1997	6.00%	0	<b>1</b>
1992 GOB           \$2,005,000	04/15/1992	11/01/2007	6.03%	321,170	<b>2</b>
<b>Total for Account 223</b>				<b>321,170</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	221,887	1
<b>Accruals:</b>		
Charged water department expense	126,932	2
Charged electric department expense	289,458	3
Charged sewer department expense	27,266	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>443,656</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	221,884	6
Social Security taxes	65,619	7
PSC Remainder Assessment	13,131	8
<b>Other (explain):</b>		
Gross Receipts Tax	114,841	9
Tax Equivalent Forgiven	28,181	10
<b>Total payments and other debits</b>	<b>443,656</b>	
<b>Balance end of year</b>	<b>221,887</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1992 CURB \$2,840,000	23,756	139,535	140,285	23,006	1
1993 CURB-A&B \$4,585,000	31,916	185,583	187,062	30,437	2
1996 CURB \$1,925,000	16,557	97,705	98,115	16,147	3
<b>Subtotal</b>	<b>72,229</b>	<b>422,823</b>	<b>425,462</b>	<b>69,590</b>	
<b>Advances from Municipality (223)</b>					
1992 GOB \$2,055,000	4,391	25,901	26,346	3,946	4
<b>Subtotal</b>	<b>4,391</b>	<b>25,901</b>	<b>26,346</b>	<b>3,946</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposit	1,457	630	509	1,578	6
Various Accounts	0	118	118	0	7
<b>Subtotal</b>	<b>1,457</b>	<b>748</b>	<b>627</b>	<b>1,578</b>	
<b>Total</b>	<b>78,077</b>	<b>449,472</b>	<b>452,435</b>	<b>75,114</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,998,428	1,691,455	0	6,738,790	0	<b>10,428,673</b>	1
<b>Add credits during year:</b>							
For Services	8,526	92,049				<b>100,575</b>	2
For Mains	84,986			82,584		<b>167,570</b>	3
<b>Other (specify):</b>							
Hydrants	23,666					<b>23,666</b>	4
<b>Deduct charges (specify):</b>							
Refunds		19,987				<b>19,987</b>	5
<b>Balance End of Year</b>	<b>2,115,606</b>	<b>1,763,517</b>	<b>0</b>	<b>6,821,374</b>	<b>0</b>	<b>10,700,497</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	27,600		4,678,086		<b>4,705,686</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
Funding thru 1992 CURB \$2,840,000	1,595,300	1
<b>Total (Acct. 123):</b>	<b>1,595,300</b>	
<b>Other Investments (124):</b>		
Assessments	23,396	2
<b>Total (Acct. 124):</b>	<b>23,396</b>	
<b>Sinking Funds (125):</b>		
General GO Funds	903,900	3
<b>Total (Acct. 125):</b>	<b>903,900</b>	
<b>Depreciation Fund (126):</b>		
None		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
1992 CURB \$2,840,000	357,062	5
1996 CURB \$1,925,000	314,605	6
WDNR Replacement Funds \$ 728,101	728,101	7
Wis Investment Pool \$1,973,232	1,973,232	8
1996 CURB Fund \$ 138,987	138,987	9
<b>Total (Acct. 128):</b>	<b>3,511,987</b>	
<b>Interest Special Deposits (132):</b>		
NONE		10
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		11
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		12
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	58,023	13
Electric	625,144	14
Sewer (Regulated)	87,620	15
<b>Other (specify):</b>		
NONE		16
<b>Total (Acct. 142):</b>	<b>770,787</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	17

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work	66,036	18
<b>Other (specify):</b>		
NONE		19
<b>Total (Acct. 143):</b>	<b>66,036</b>	
<b>Receivables from Municipality (145):</b>		
NONE	0	20
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
Insurance, Maintenance Contracts	33,232	21
<b>Total (Acct. 165):</b>	<b>33,232</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
Transoprtation and Tools Clearing	264	24
<b>Total (Acct. 184):</b>	<b>264</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	27
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Sick leave per GASB16	105,856	28
Vacation accrual	37,965	29
Flex Program	1,335	30
<b>Total (Acct. 253):</b>	<b>145,156</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	6,681,138	18,961,371	14,806,484	0	<b>40,448,993</b>	<b>1</b>
Materials and Supplies	46,557	214,281	0	0	<b>260,838</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	865,504	7,315,732	4,047,793	0	<b>12,229,029</b>	<b>4</b>
Customer Advances for Construction	45,094				<b>45,094</b>	<b>5</b>
Contributions in Aid of Construction	2,057,017	1,727,486	6,780,082	0	<b>10,564,585</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,760,080</b>	<b>10,132,434</b>	<b>3,978,609</b>	<b>0</b>	<b>17,871,123</b>	
Net Operating Income	132,429	807,002	289,235	0	<b>1,228,666</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>3.52%</b>	<b>7.96%</b>	<b>7.27%</b>	<b>N/A</b>	<b>6.88%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,421,307	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	12,956,956	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>15,378,263</b>	
<b>Net Income</b>		
Net Income	1,074,407	5
<b>Percent Return on Proprietary Capital</b>	<b>6.99%</b>	

## IMPORTANT CHANGES DURING THE YEAR

### Report changes of any of the following types:

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#### 1. Acquisitions.

No acquisitions.

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#### 2. Leaseholder changes.

No changes in leaseholders.

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#### 3. Extensions of service.

Electric:

Hidden Valley Subd.; Hunters Ridge II Apts.; Oakview Subd.; Pleasantview Apts.; TallGrass Condominiums; Mike Burkart Ford Mercury; St. John the Baptist School; Rohde Bros.; Northeast Asphalt; Wilderness Log Homes; WDNR (Long Lake); Westward Ho Camp Resort.

Water:

Hunters Ridge II Apts.; Pleasantview Apts.; Lindoerfer Rd.; Valley Rd.

Sewage:

Hunters Ridge II Apts.; Pleasantview Apts.; Lindoerfer Rd.; Evergreen Dr.

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

No changes in rates.

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#### 5. Obligations incurred or assumed, excluding commercial paper.

No new obligations incurred or assumed.

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#### 6. Formal proceedings with the Public Service Commission.

No formal proceedings with the Public Service Commission of Wisconsin.

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## FINANCIAL SECTION FOOTNOTES

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NONE

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	843,418	1
<b>Total Sales of Water</b>	<b>843,418</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	657	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,732	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>10,389</b>	
<b>Total Operating Revenues</b>	<b>853,807</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	41,593	8
Pumping Expenses (620-633)	51,497	9
Water Treatment Expenses (640-652)	59,404	10
Transmission and Distribution Expenses (660-678)	157,717	11
Customer Accounts Expenses (901-905)	32,443	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	127,829	14
<b>Total Operation and Maintenance Expenses</b>	<b>470,483</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	123,963	15
Amortization Expense (404-407)		16
Taxes (408)	126,932	17
<b>Total Other Operating Expenses</b>	<b>250,895</b>	
<b>Total Operating Expenses</b>	<b>721,378</b>	
<b>NET OPERATING INCOME</b>	<b>132,429</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	15	1,508	3,228	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>15</b>	<b>1,508</b>	<b>3,228</b>	
Metered Sales to General Customers (461)				
Residential	2,455	153,755	378,594	4
Commercial	270	68,729	110,759	5
Industrial	30	106,062	107,846	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,755</b>	<b>328,546</b>	<b>597,199</b>	
Private Fire Protection Service (462)	1		17,437	7
Public Fire Protection Service (463)			208,498	8
Other Sales to Public Authorities (464)	11	8,134	12,317	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	2,464	4,739	12
<b>Total Sales of Water</b>	<b>2,784</b>	<b>340,652</b>	<b>843,418</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	208,498	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>208,498</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Reconnection Charges	657	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>657</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	9,732	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>9,732</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	25,761	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	269	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	15,563	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>41,593</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	39,717	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	714	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	10,576	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	490	25
<b>Total Pumping Expenses</b>	<b>51,497</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	4,017	26
Chemicals (641)	24,878	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	30,509	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)		<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>59,404</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	2,939	<b>34</b>
Storage Facilities Expenses (661)	2,542	<b>35</b>
Transmission and Distribution Lines Expenses (662)	19,188	<b>36</b>
Meter Expenses (663)	3,539	<b>37</b>
Customer Installations Expenses (664)	1,140	<b>38</b>
Miscellaneous Expenses (665)	23,118	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)		<b>41</b>
Maintenance of Structures and Improvements (671)	2,610	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	238	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	31,142	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	33,637	<b>46</b>
Maintenance of Meters (676)	22,966	<b>47</b>
Maintenance of Hydrants (677)	14,658	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>157,717</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	3,113	<b>50</b>
Meter Reading Labor (902)	8,053	<b>51</b>
Customer Records and Collection Expenses (903)	19,569	<b>52</b>
Uncollectible Accounts (904)	1,708	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>32,443</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	22,137	56
Office Supplies and Expenses (921)	5,128	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	14,694	59
Property Insurance (924)		60
Injuries and Damages (925)	10,863	61
Employee Pensions and Benefits (926)	58,568	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	5,826	65
Rents (931)		66
Maintenance of General Plant (932)	10,613	67
<b>Total Administrative and General Expenses</b>	<b>127,829</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>470,483</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		112,724	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,088	2
<b>Net property tax equivalent</b>		<b>110,636</b>	
Social Security		14,311	3
PSC Remainder Assessment		1,049	4
Other (specify): Computer		936	5
<b>Total tax expense</b>		<b><u>126,932</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.234875				3
County tax rate	mills		7.237754				4
Local tax rate	mills		8.059753				5
School tax rate	mills		7.993516				6
Voc. school tax rate	mills		1.901398				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.427296</b>				<b>10</b>
Less: state credit	mills		1.478670				11
<b>Net tax rate</b>	mills		<b>23.948626</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.059753</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.894914</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.954667</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.427296</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.706118</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.948626</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.910552</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,768,083</b>	6,768,083				22
Materials & Supplies	\$	<b>47,308</b>	47,308				23
<b>Subtotal</b>	\$	<b>6,815,391</b>	<b>6,815,391</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>6,815,391</b>	<b>6,815,391</b>				<b>26</b>
Assessment Ratio	dec.		0.904300				27
<b>Assessed Value</b>	\$	<b>6,163,158</b>	<b>6,163,158</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.910552</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>104,222</b>	<b>104,222</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	112,724					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>112,724</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	40,013		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)	424,631	30,334	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>464,644</b>	<b>30,334</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	135,289		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	4,317		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	146,336		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>285,942</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	35,632		23
<b>Total Water Treatment Plant</b>	<b>35,632</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			40,013	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)			454,965	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>494,978</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			135,289	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			4,317	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	10,575		135,761	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>10,575</b>	<b>0</b>	<b>275,367</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			35,632	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>35,632</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	102,664		26
Transmission and Distribution Mains (343)	4,274,283	121,286	27
Fire Mains (344)	0		28
Services (345)	429,529	5,962	29
Meters (346)	285,295	52,651	30
Hydrants (348)	510,656	20,311	31
Other Transmission and Distribution Plant (349)	230		32
<b>Total Transmission and Distribution Plant</b>	<b>5,602,657</b>	<b>200,210</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	12,354		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	58,871		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	14,346	1,387	39
Laboratory Equipment (395)	5,411		40
Power Operated Equipment (396)	8,361		41
Communication Equipment (397)	4,741		42
SCADA Equipment (397.1)	0	211,608	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>104,084</b>	<b>212,995</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,492,959</b>	<b>443,539</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,492,959</b>	<b>443,539</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			102,664 26
Transmission and Distribution Mains (343)	16,398		4,379,171 27
Fire Mains (344)			0 28
Services (345)			435,491 29
Meters (346)	40,207		297,739 30
Hydrants (348)			530,967 31
Other Transmission and Distribution Plant (349)			230 32
<b>Total Transmission and Distribution Plant</b>	<b>56,605</b>	<b>0</b>	<b>5,746,262</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			12,354 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			58,871 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,733 39
Laboratory Equipment (395)			5,411 40
Power Operated Equipment (396)			8,361 41
Communication Equipment (397)			4,741 42
SCADA Equipment (397.1)			211,608 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>317,079</b>
<b>Total utility plant in service directly assignable</b>	<b>67,180</b>	<b>0</b>	<b>6,869,318</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>67,180</b>	<b>0</b>	<b>6,869,318</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	77,313	2.94%	12,930	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>77,313</b>		<b>12,930</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	46,304	2.43%	3,288	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	4,317	0.00%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	92,907	5.00%	7,052	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>143,528</b>		<b>10,340</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	24,724	6.00%	2,138	17
<b>Total Water Treatment Plant</b>	<b>24,724</b>		<b>2,138</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	25,281	2.22%	2,279	19
Transmission and Distribution Mains (343)	293,899	1.10%	47,594	20
Fire Mains (344)	0			21
Services (345)	103,790	2.20%	9,515	22
Meters (346)	11,972	6.00%	17,491	23
Hydrants (348)	80,436	1.83%	9,531	24
Other Transmission and Distribution Plant (349)	230			25
<b>Total Transmission and Distribution Plant</b>	<b>515,608</b>		<b>86,410</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					90,243	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,243</b>	
321					49,592	8
322					0	9
323					4,317	10
324					0	11
325	10,575				89,384	12
326					0	13
327					0	14
328					0	15
	<b>10,575</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>143,293</b>	
331					0	16
332					26,862	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,862</b>	
341					0	18
342					27,560	19
343	16,398				325,095	20
344					0	21
345		533			112,772	22
346	40,207				(10,744)	23
348					89,967	24
349					230	25
	<b>56,605</b>	<b>533</b>	<b>0</b>	<b>0</b>	<b>544,880</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	6,859	5.00%	618	<b>26</b>
Office Furniture and Equipment (391)	0			<b>27</b>
Computer Equipment (391.1)	0			<b>28</b>
Transportation Equipment (392)	47,902	10.56%	6,217	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	10,225	5.88%	884	<b>31</b>
Laboratory Equipment (395)	2,704	5.88%	318	<b>32</b>
Power Operated Equipment (396)	8,361	10.00%		<b>33</b>
Communication Equipment (397)	1,646	9.09%	431	<b>34</b>
SCADA Equipment (397.1)	0	9.09%	9,618	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>77,697</b>		<b>18,086</b>	
<b>Total accum. prov. directly assignable</b>	<b>838,870</b>		<b>129,904</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>838,870</b>		 <b>129,904</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390		8,923			(1,446)	26
391					0	27
391.1					0	28
392					54,119	29
393					0	30
394					11,109	31
395					3,022	32
396					8,361	33
397					2,077	34
397.1					9,618	35
398					0	36
399					0	37
	<b>0</b>	<b>8,923</b>	<b>0</b>	<b>0</b>	<b>86,860</b>	
	<b>67,180</b>	<b>9,456</b>	<b>0</b>	<b>0</b>	<b>892,138</b>	
					<b>0</b>	<b>38</b>
	<b>67,180</b>	<b>9,456</b>	<b>0</b>	<b>0</b>	<b>892,138</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			34,466	34,466	1
February			31,149	31,149	2
March			35,497	35,497	3
April			35,509	35,509	4
May			44,509	44,509	5
June			40,502	40,502	6
July			44,865	44,865	7
August			40,016	40,016	8
September			37,696	37,696	9
October			34,713	34,713	10
November			31,664	31,664	11
December			32,296	32,296	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>442,882</b>	<b>442,882</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				3,329	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				439,553	16
Less: Water sold				340,652	17
Losses and unaccounted for				98,901	18
Percent unaccounted for to the nearest whole percent (%)				23%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Reservoir No. 1 (south unit) has 37 GPM lead and has been removed from service for repairs on Dec. 7, 1998. Rust Environment & Infrastructure completed leak detection survey on June 29, 1998.					
Maximum gallons pumped by all methods in any one day during reporting year				1,937	21
Date of maximum: 5/12/1998					22
Cause of maximum:					23
Flushed 1,169,500 gals. on May 11-12 regarding manganese incident at Borden, Inc.					
Minimum gallons pumped by all methods in any one day during reporting year				812	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				596,304	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
900 S. MILWAUKEE ST. (1937)	8	96	12	504,000	Yes	<b>1</b>
900 S. MILWAUKEE ST. (1941)	9	98	12	475,200	Yes	<b>2</b>
900 S. MILWAUKEE ST. (1951)	10	93	16	619,200	Yes	<b>3</b>
2109 SUNSET DR. (1963)	11	490	8	259,200	Yes	<b>4</b>
2303 CTH C (1964)	12	492	10	864,000	Yes	<b>5</b>
423 S. HIGHLAND AVE. (1964)	13	467	8	432,000	Yes	<b>6</b>
900 S. MILWAUKEE ST. (1985)	15	96	18	648,000	Yes	<b>7</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 8	WELL NO. 9	WELL NO. 10	1
Location	900 S. MILWAUKEE ST.	900 S. MILWAUKEE ST.	900 S. MILWAUKEE ST.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1997	1997	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	359	286	381	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9 10
Year Installed	1997	1997	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 11	WELL NO. 12	WELL NO. 13	14
Location	2109 SUNSET DR.	2303 CTH C	423 HIGHLAND AVE.	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1972	1964	1988	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	165	530	281	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	22 23
Year Installed	1972	1964	1965	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	60	40	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 NO. 15			1
Location	900 S. MILWAUKEE ST.			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1986			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	388			8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS			9 10
Year Installed	1986			11
Type	ELECTRIC			12
Horsepower	50			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	NO. 1 (SOUTH UNIT)	NO. 2 (NORTH UNIT)	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1901	1941	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	215	215	6
Total capacity in gallons	500,000	600,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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)	
M	D	1.000	600	0	0	0	600	1
M	D	4.000	51,954	0	0	0	51,954	2
M	D	6.000	47,947	0	0	0	47,947	3
M	T	6.000	2,669	0	0	0	2,669	4
P	D	6.000	707	2,187	0	0	2,894	5
A	T	8.000	2,797	0	0	0	2,797	6
M	D	8.000	29,552	0	0	0	29,552	7
M	T	8.000	3,560	0	0	0	3,560	8
P	D	8.000	32,541	0	0	0	32,541	9
M	D	10.000	10,876	0	0	0	10,876	10
M	T	10.000	9,350	0	0	0	9,350	11
P	D	10.000	843	0	0	0	843	12
M	D	12.000	12,616	0	0	0	12,616	13
M	T	12.000	8,236	0	0	0	8,236	14
P	D	12.000	33,935	738	0	0	34,673	15
M	D	16.000	2,369	0	0	0	2,369	16
P	D	16.000	358	0	0	0	358	17
<b>Total Within Municipality</b>			<b>250,910</b>	<b>2,925</b>	<b>0</b>	<b>0</b>	<b>253,835</b>	
<b>Total Utility</b>			<b>250,910</b>	<b>2,925</b>	<b>0</b>	<b>0</b>	<b>253,835</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	821	0	0	0	821		1
M	0.750	762	0	0	0	762		2
L	0.750	109	0	0	0	109		3
M	1.000	806	1	0	0	807		4
M	1.250	19	0	0	0	19		5
M	1.500	32	5	0	0	37		6
L	1.500	2	0	0	0	2		7
M	2.000	26	5	0	0	31		8
M	3.000	18	0	0	0	18		9
P	4.000	10	0	0	0	10		10
M	4.000	13	1	0	0	14		11
P	6.000	5	0	0	0	5		12
M	6.000	2	0	0	0	2		13
P	8.000	3	1	0	0	4		14
M	12.000	1	0	0	0	1		15
P	12.000	1	0	0	0	1		16
<b>Total Utility</b>		<b>2,630</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>2,643</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,245	282	265	0	2,262	234	1
0.750	599	310	192	0	717	192	2
1.000	60	8	2	0	66	1	3
1.500	47	0	1	0	46	13	4
2.000	17	0	2	0	15	3	5
3.000	7	0	0	0	7	5	6
4.000	2	0	0	0	2	1	7
6.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>2,978</b>	<b>600</b>	<b>462</b>	<b>0</b>	<b>3,116</b>	<b>450</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,041	108	9	8	2	94	2,262	1
0.750	518	113	9	7	0	70	717	2
1.000	0	41	12	3	2	8	66	3
1.500	0	28	6	3	2	7	46	4
2.000	0	7	3	3	0	2	15	5
3.000	0	1	1	3	0	2	7	6
4.000	0	1	1	0	0	0	2	7
6.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>2,559</b>	<b>299</b>	<b>42</b>	<b>27</b>	<b>6</b>	<b>183</b>	<b>3,116</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	24				24	1
Within Municipality	406	7	0		413	2
<b>Total Fire Hydrants</b>	<b>430</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>437</b>	
<b>Flushing Hydrants</b>						
	0	1			1	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year:	85
Number of distribution system valves end of year:	708
Number of distribution valves operated during year:	371

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## WATER OPERATING SECTION FOOTNOTES

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

# 631 Maintenance of structures and improvements: 1997 repaired river wall by the utility building \$ 35,793.

# 665 Miscellaneous expenses: Implemented SCADA system, 1998 increase in labor activity due to reassignment of communication operators.

# 673 Maintenance of trans/distr mains: 1997 repairs to mains on N & S Milwaukee Street \$ 26,701.

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

# 397.1 SCADA Equipment - capitalize SCADA system for wells \$ 211,608

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

# 390 Accumulated Depr. Edit report indicates number that does not agree with report, will have to review with you and our auditors.

# 346 Meters - see Schedule W-19 shows number of meters retired...

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### Water Mains (Page W-17)

Water mains were financed by the utility, by city per Tax Incremental Finance District No. 2, and by developers per Schedule No. X-3.

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### Water Services (Page W-18)

Water services were financed by city per Tax Incremental Finance District No. 2 and by developers per Schedule No. X-3.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	8,406,582	1
<b>Total Sales of Electricity</b>	<b>8,406,582</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	0	2
Miscellaneous Service Revenues (451)	2,760	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	18,588	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,109	7
<b>Total Other Operating Revenues</b>	<b>23,457</b>	
<b>Total Operating Revenues</b>	<b>8,430,039</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	5,933,183	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	396,863	10
Customer Accounts Expenses (901-905)	97,576	11
Sales Expenses (911-916)	5,891	12
Administrative and General Expenses (920-932)	307,683	13
<b>Total Operation and Maintenance Expenses</b>	<b>6,741,196</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	592,383	14
Amortization Expense (404-407)		15
Taxes (408)	289,458	16
<b>Total Other Expenses</b>	<b>881,841</b>	
<b>Total Operating Expenses</b>	<b>7,623,037</b>	
<b>NET OPERATING INCOME</b>	<b>807,002</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

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.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	1	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (451):</b>		
Reconnection	523	3
Temporary Service	2,237	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>2,760</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
Pole contacts, computer and other rentals	18,588	6
<b>Total Rent from Electric Property (454)</b>	<b>18,588</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		7
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NSF Charges	795	8
Sales Tax Revenue	1,314	9
<b>Total Other Electric Revenues (456)</b>	<b>2,109</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
<b>POWER PRODUCTION EXPENSES</b>	
<b>STEAM POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	5,933,183	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>5,933,183</b>	
<b>Total Power Production Expenses</b>	<b>5,933,183</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	24,461	50

## ELECTRIC 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	11,681	52
Overhead Line Expenses (583)	20,615	53
Underground Line Expenses (584)	34,271	54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)	33,602	56
Customer Installations Expenses (587)	3,353	57
Miscellaneous Distribution Expenses (588)	48,351	58
Rents (589)	7,800	59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)	746	61
Maintenance of Station Equipment (592)	13,666	62
Maintenance of Overhead Lines (593)	106,030	63
Maintenance of Underground Lines (594)	19,355	64
Maintenance of Line Transformers (595)	40,462	65
Maintenance of Street Lighting and Signal Systems (596)	17,963	66
Maintenance of Meters (597)	12,873	67
Maintenance of Miscellaneous Distribution Plant (598)	1,634	68
<b>Total Distribution Expenses</b>	<b>396,863</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	2,980	69
Meter Reading Expenses (902)	45,828	70
Customer Records and Collection Expenses (903)	41,739	71
Uncollectible Accounts (904)	7,029	72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>97,576</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	5,891	76

**ELECTRIC 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		<b>77</b>
<b>Total Sales Expenses</b>	<b>5,891</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	62,649	<b>78</b>
Office Supplies and Expenses (921)	10,126	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		<b>80</b>
Outside Services Employed (923)	9,137	<b>81</b>
Property Insurance (924)	2,412	<b>82</b>
Injuries and Damages (925)	21,671	<b>83</b>
Employee Pensions and Benefits (926)	130,888	<b>84</b>
Regulatory Commission Expenses (928)		<b>85</b>
Duplicate Charges -- Credit (929)		<b>86</b>
Miscellaneous General Expenses (930)	53,784	<b>87</b>
Rents (931)		<b>88</b>
Maintenance of General Plant (932)	17,016	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>307,683</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>6,741,196</b>	

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

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		137,341	1
Social Security		28,783	2
Wisconsin Gross Receipts Tax		114,841	3
PSC Remainder Assessment		10,365	4
Other (specify): Computer Allocation		(1,872)	5
<b>Total tax expense</b>		<b><u>289,458</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

1. 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.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. 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.
4. 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.
5. 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.
6. 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			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.234875				3
County tax rate	mills		7.237754				4
Local tax rate	mills		8.059753				5
School tax rate	mills		7.993516				6
Voc. school tax rate	mills		1.901398				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.427296</b>				<b>10</b>
Less: state credit	mills		1.478670				11
<b>Net tax rate</b>	mills		<b>23.948626</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.059753</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.894914</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.954667</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.427296</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.706118</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.948626</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.910552</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>18,588,731</b>	18,588,731				22
Materials & Supplies	\$	<b>240,030</b>	240,030				23
<b>Subtotal</b>	\$	<b>18,828,761</b>	<b>18,828,761</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>9,621,491</b>	9,621,491				25
<b>Taxable Assets</b>	\$	<b>9,207,270</b>	<b>9,207,270</b>				<b>26</b>
Assessment Ratio	dec.		0.904300				27
<b>Assessed Value</b>	\$	<b>8,326,134</b>	<b>8,326,134</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.910552</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>140,800</b>	<b>140,800</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	137,341					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$	137,341					32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>137,341</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	59,483	25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			59,483 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	13,299		26
Station Equipment (353)	98,023		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	253,128		29
Overhead Conductors and Devices (356)	95,062		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>518,995</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	80,137	34	34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,429,574		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	3,864,509	217,900	38
Overhead Conductors and Devices (365)	3,092,886	168,223	39
Underground Conduit (366)	43,637		40
Underground Conductors and Devices (367)	2,815,466	360,821	41
Line Transformers (368)	2,723,235	202,885	42
Services (369)	1,067,275	74,259	43
Meters (370)	601,805	32,082	44
Installations on Customers' Premises (371)	99,470	15,292	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	622,880	32,758	47
<b>Total Distribution Plant</b>	<b>16,440,874</b>	<b>1,104,254</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	7,320		48
Structures and Improvements (390)	170,505	9,475	49
Office Furniture and Equipment (391)	62,424	938	50
Computer Equipment (391.1)	278,543	19,540	51
Transportation Equipment (392)	621,560	14,825	52
Stores Equipment (393)	14,421		53
Tools, Shop and Garage Equipment (394)	92,654	12,225	54
Laboratory Equipment (395)	19,684		55
Power Operated Equipment (396)	212,592		56
Communication Equipment (397)	44,439	26,184	57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			13,299 26
Station Equipment (353)	263		97,760 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			253,128 29
Overhead Conductors and Devices (356)			95,062 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>263</b>	<b>0</b>	<b>518,732</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			80,171 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,429,574 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	54,164		4,028,245 38
Overhead Conductors and Devices (365)	38,405		3,222,704 39
Underground Conduit (366)			43,637 40
Underground Conductors and Devices (367)	25,239		3,151,048 41
Line Transformers (368)	17,620		2,908,500 42
Services (369)	9,239		1,132,295 43
Meters (370)	12,802		621,085 44
Installations on Customers' Premises (371)	4,257		110,505 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	5,247		650,391 47
<b>Total Distribution Plant</b>	<b>166,973</b>	<b>0</b>	<b>17,378,155</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			7,320 48
Structures and Improvements (390)			179,980 49
Office Furniture and Equipment (391)	5,349		58,013 50
Computer Equipment (391.1)			298,083 51
Transportation Equipment (392)	33,360		603,025 52
Stores Equipment (393)			14,421 53
Tools, Shop and Garage Equipment (394)	1,552		103,327 54
Laboratory Equipment (395)	3,973		15,711 55
Power Operated Equipment (396)	21,250		191,342 56
Communication Equipment (397)			70,623 57

### ELECTRIC UTILITY PLANT IN SERVICE

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,524,142</b>	<b>83,187</b>	
<b>Total utility plant in service directly assignable</b>	<b>18,484,011</b>	<b>1,187,441</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
<b>Total utility plant in service</b>	<b>18,484,011</b>	<b>1,187,441</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>65,484</b>	<b>0</b>	<b>1,541,845</b>
<b>Total utility plant in service directly assignable</b>	<b>232,720</b>	<b>0</b>	<b>19,438,732</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>232,720</b>	<b>0</b>	<b>19,438,732</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	8,862	3.13%	416	19
Station Equipment (353)	65,842	3.13%	3,064	20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	33,998	2.27%	5,746	22
Overhead Conductors and Devices (356)	20,826	2.27%	2,158	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (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					0	4
315					0	5
316					0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
352					9,278	19
353	263				68,643	20
354					0	21
355					39,744	22
356					22,984	23
357					0	24
358					0	25

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>129,528</b>		<b>11,384</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	516,109	2.70%	38,598	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	1,624,241	2.78%	109,710	30
Overhead Conductors and Devices (365)	1,172,539	3.60%	113,680	31
Underground Conduit (366)	7,489	2.00%	873	32
Underground Conductors and Devices (367)	535,444	3.33%	99,342	33
Line Transformers (368)	1,140,463	3.13%	88,136	34
Services (369)	462,764	4.55%	50,040	35
Meters (370)	189,794	2.86%	17,487	36
Installations on Customers' Premises (371)	43,729	6.67%	7,002	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	345,093	3.33%	21,200	39
<b>Total Distribution Plant</b>	<b>6,037,665</b>		<b>546,068</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	157,020	3.33%	5,836	40
Office Furniture and Equipment (391)	25,952	6.67%	4,017	41
Computer Equipment (391.1)	65,930	14.29%	41,200	42
Transportation Equipment (392)	354,985	10.00%	61,229	43
Stores Equipment (393)	4,833	4.35%	627	44
Tools, Shop and Garage Equipment (394)	67,108	7.14%	6,997	45
Laboratory Equipment (395)	19,684	0.00%	0	46
Power Operated Equipment (396)	212,591	0.00%	0	47
Communication Equipment (397)	15,746	6.67%	3,837	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>923,849</b>		<b>123,743</b>	
<b>Total accum. prov. directly assignable</b>	<b>7,091,042</b>		<b>681,195</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (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)	
359					0	26
	<b>263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,649</b>	
361					0	27
362					554,707	28
363					0	29
364	54,164	14,880	8,596		1,673,503	30
365	38,405	13,342	6,797		1,241,269	31
366					8,362	32
367	25,239	435	1,567		610,679	33
368	17,620	3,763	2,183		1,209,399	34
369	9,239	2,604	515		501,476	35
370	12,802		133		194,612	36
371	4,257	96	1,052		47,430	37
372					0	38
373	5,247	337	4,089		364,798	39
	<b>166,973</b>	<b>35,457</b>	<b>24,932</b>	<b>0</b>	<b>6,406,235</b>	
390					162,856	40
391	5,349				24,620	41
391.1					107,130	42
392	33,360		11,430		394,284	43
393					5,460	44
394	1,552				72,553	45
395	3,973				15,711	46
396	21,250				191,341	47
397					19,583	48
398					0	49
399					0	50
	<b>65,484</b>	<b>0</b>	<b>11,430</b>	<b>0</b>	<b>993,538</b>	
	<b>232,720</b>	<b>35,457</b>	<b>36,362</b>	<b>0</b>	<b>7,540,422</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>7,091,042</u></u>		<u><u>681,195</u></u>

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>232,720</b>	<b>35,457</b>	<b>36,362</b>	<b>0</b>	<b>7,540,422</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	0.89	50.47	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
Secondary 120/240 w	0.01	5.66	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	2.35	306.05	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
Secondary 120/240 w	0.01	3.19	8
<b>Transmission System</b>			
34.5 kV			9
69 kV		7.31	10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	60	3
<b>Total</b>	<b>60</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	81	7
Nonfarm	2,721	8
<b>Total</b>	<b>2,802</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm	27	12
<b>Total</b>	<b>27</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>2,829</b>	<b>14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	29,406	Saturday	01/03/1998	18:00	9,980	<b>1</b>
February	02	27,534	Thursday	01/22/1998	18:00	14,317	<b>2</b>
March	03	27,151	Wednesday	03/11/1998	19:00	15,217	<b>3</b>
April	04	25,408	Wednesday	04/01/1998	19:00	13,863	<b>4</b>
May	05	28,606	Tuesday	05/19/1998	17:00	13,618	<b>5</b>
June	06	27,877	Thursday	05/28/1998	18:00	13,637	<b>6</b>
July	07	32,817	Monday	07/20/1998	17:00	17,837	<b>7</b>
August	08	32,833	Tuesday	07/21/1998	13:00	17,126	<b>8</b>
September	09	30,669	Monday	08/24/1998	12:00	16,071	<b>9</b>
October	10	26,206	Monday	10/05/1998	19:00	13,338	<b>10</b>
November	11	26,823	Wednesday	11/18/1998	18:00	14,496	<b>11</b>
December	12	28,380	Wednesday	12/16/1998	18:00	14,160	<b>12</b>
<b>Total</b>		<b>343,710</b>				<b>173,660</b>	

**System Name** Plymouth Utilities

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Alliant Energy

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	173,660	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>173,660</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	171,681	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	97	22
<b>Total Used by Company</b>	<b>97</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>171,778</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,882	27
<b>Total Energy Losses</b>	<b>1,882</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>1.0837%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>173,660</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
440 441	RG-1	5,816	56,663	1
<b>Total Sales for Residential Sales</b>		<b>5,816</b>	<b>56,663</b>	
<b>Commercial &amp; Industrial</b>				
NONE				2
NONE				3
44301	CP-1	42	10,747	4
44302	CP-2	27	48,873	5
44303	CP-3	3	35,205	6
44201 - 203 445	GS-1	674	17,279	7
448	MP-1	2	1,980	8
44204	MS-2	0	188	9
44205	MS-3		5	10
<b>Total Sales for Commercial &amp; Industrial</b>		<b>748</b>	<b>114,277</b>	
<b>Public Street &amp; Highway Lighting</b>				
NONE				11
444	MS-1		741	12
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>0</b>	<b>741</b>	
<b>Sales for Resale</b>				
NONE				13
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>6,564</b>	<b>171,681</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		3,361,835	(33,726)	<b>3,328,109</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>3,361,835</b>	<b>(33,726)</b>	<b>3,328,109</b>	
				<b>0</b>	<b>2</b>
				<b>0</b>	<b>3</b>
		573,906	(5,632)	<b>568,274</b>	<b>4</b>
		1,997,552	(27,282)	<b>1,970,270</b>	<b>5</b>
		1,281,771	(18,934)	<b>1,262,837</b>	<b>6</b>
		1,040,191	(9,429)	<b>1,030,762</b>	<b>7</b>
		114,460	(1,177)	<b>113,283</b>	<b>8</b>
		18,209		<b>18,209</b>	<b>9</b>
		382	(4)	<b>378</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>5,026,471</b>	<b>(62,458)</b>	<b>4,964,013</b>	
				<b>0</b>	<b>11</b>
		115,003	(543)	<b>114,460</b>	<b>12</b>
<b>0</b>	<b>0</b>	<b>115,003</b>	<b>(543)</b>	<b>114,460</b>	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>
<b>0</b>	<b>0</b>	<b>8,503,309</b>	<b>(96,727)</b>	<b>8,406,582</b>	

### PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WP&L				1
Point of Delivery	Mullet River				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Two metering points				5
Total of 12 Monthly Maximum Demands -- kW	343,710				6
Average load factor	<b>69.2125%</b>				7
Total Cost of Purchased Power	5,933,183				8
Average cost per kWh	<b>0.0342</b>				9
On-Peak Hours (if applicable)	08:00 - 22:00				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	4,551	5,430			12
February	7,118	7,199			13
March	7,433	7,785			14
April	6,762	7,100			15
May	6,826	6,792			16
June	6,656	6,981			17
July	8,808	9,028			18
August	8,925	8,201			19
September	7,233	8,838			20
October	6,596	6,742			21
November	7,313	7,183			22
December	6,782	7,378			23
<b>Total kWh (000)</b>	<b>85,003</b>	<b>88,657</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
<b>Load Factor</b>	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>	0	16
Monthly Net Generation --- kWh (000):	0	17
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	54

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

#### Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
<b>Total</b>							<b><u>0</u></b>
							1

### INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

#### Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
<b>Total</b>						<b><u>0</u></b>
						1

### STEAM PRODUCTION PLANTS (cont.)

- 3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
- 4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

<b>Turbine-Generators</b>									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

- 3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

<b>Generators</b>							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

### HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Operating Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

### SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					1
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	No. 1 (C.)	No. 1 (N.)	No. 1 (S.)	No. 2	No. 3	1
Voltage--High Side	69	69	69	69	69	2
Voltage--Low Side	12	4	12	12	12	3
Num. Main Transformers in Operation	3	1	3	1	1	4
Capacity of Transformers in kVA	7,500	6,500	7,500	25,000	25,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					10
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						11
Voltage--High Side						12
Voltage--Low Side						13
Num. of Main Transformers in Operation						14
Capacity of Transformers in kVA						15
Number of Spare Transformers on Hand						16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
Kwh Output						19

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					20
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						21
Voltage--High Side						22
Voltage--Low Side						23
Num. of Main Transformers in Operation						24
Capacity of Transformers in kVA						25
Number of Spare Transformers on Hand						26
15-Minute Maximum Demand in kW						27
Dt and Hr of Such Maximum Demand						28
Kwh Output						29

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,830	3,003	113,978	1
Acquired during year	244	93	5,085	2
<b>Total</b>	<b>7,074</b>	<b>3,096</b>	<b>119,063</b>	<b>3</b>
Retired during year	121	23	756	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
<b>Number end of year</b>	<b>6,953</b>	<b>3,073</b>	<b>118,307</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	6,809	2,865	101,391	8
In utility's use	28	43	4,073	9
Inactive transformers on system		21	3,785	10
Locked meters on customers' premises	0			11
In stock	116	144	9,058	12
<b>Total end of year</b>	<b>6,953</b>	<b>3,073</b>	<b>118,307</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	115	69,951	1
Sodium Vapor	150	109	99,452	2
Sodium Vapor	250	22	33,455	3
<b>Total</b>		<b>246</b>	<b>202,858</b>	
<b>Ornamental</b>				
Mercury Vapor	175	2	2,129	4
Sodium Vapor	100	327	198,905	5
Sodium Vapor	150	192	175,182	6
Sodium Vapor	250	92	139,903	7
Sodium Vapor	400	9	21,898	8
<b>Total</b>		<b>622</b>	<b>538,017</b>	
<b>Other</b>				
NONE				9
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

# 582 Station expenses: change in communication operators assignment ( one retirement ) with implementation of SCADA system.

# 588 Miscellaneous distribution expenses: see note on # 582.

# 595 Maintenance of line transformers: increase maintenance cost to urban and rural line transformers.

# 930 Miscellaneous general expenses: reduction in fees for retail wheeling and Wisconsin Power & Light Evergreen contract with Plymouth Utilities.

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### Property Tax Equivalent (Electric) (Page E-05)

The lower tax equivalent was used due to consideration for the total tax equivalent for electric and water definitions, not individual definitions.

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### Electric Utility Plant in Service (Page E-06)

Accounts 364, 365, 367, 368 Electric Plant in Service activity due to utility growth in urban and rural areas, residential and commercial.

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	1,391,925	1
<b>Total Sewage Operating Revenues</b>	<b>1,391,925</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	0	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	4,340	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>4,340</b>	
<b>Total Operating Revenues</b>	<b>1,396,265</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	289,319	8
Maintenance Expenses (831-834)	151,694	9
Customer Accounting & Collection Expenses (840-843)	28,919	10
Administrative and General Expenses (850-857)	204,137	11
<b>Total Operation and Maintenance Expenses</b>	<b>674,069</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	405,695	12
Amortization Expense (404)	0	13
Taxes (408)	27,266	14
<b>Total Other Operating Expenses</b>	<b>432,961</b>	
<b>Total Operating Expenses</b>	<b>1,107,030</b>	
<b>NET OPERATING INCOME</b>	<b>289,235</b>	

### SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	2,483	154,231	580,194	5
Commercial Revenues	281	65,955	204,821	6
Industrial Revenues	29	56,517	516,196	7
Revenues from Public Authorities	14	20,396	90,221	8
<b>Total Measured Service to General Customers (622)</b>	<b>2,807</b>	<b>297,099</b>	<b>1,391,432</b>	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)	2	115	493	12
<b>Total Sewage Operating Revenues</b>	<b>2,809</b>	<b>297,214</b>	<b>1,391,925</b>	

### HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
BORDEN	16,836	145,424	55,828	2,425	<b>1</b>
GREAT LAKES CHEESE OF WISCONSIN	3,771	6,174	4,757	232	<b>2</b>
MASTERS GALLERY FOODS	4,364	7,632	2,292	24	<b>3</b>
ROCKY KNOLL HEALTH CARE FACILITY	8,052	37,198	36,929	184	<b>4</b>
SARGENTO FOODS	19,083	75,435	69,950	6,034	<b>5</b>
SARTORI FOODS	14,152	320,623	27,730	7,613	<b>6</b>

### OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.  
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	1	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>0</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
Lab revenues from industrial testing	4,340	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>4,340</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	195,808	1
Power and Fuel for Pumping (821)	77,615	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)	5,460	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	10,436	8
Transportation Expenses (828)		9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>289,319</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	41,838	11
Maintenance of Collection System Pumping Equipment (832)	10,959	12
Maintenance of Treatment and Disposal Plant Equipment (833)	28,390	13
Maintenance of General Plant Structures and Equipment (834)	70,507	14
<b>Total Maintenance Expenses</b>	<b>151,694</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	21,630	15
Flat Rate Inspections (841)		16
Meter Reading (842)	5,466	17
Uncollectible Accounts (843)	1,823	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>28,919</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	27,525	19
Office Supplies and Expenses (851)	6,996	20
Outside Services Employed (852)	14,487	21
Insurance Expense (853)	19,298	22
Employees Pensions and Benefits (854)	89,366	23

### SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	46,465	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>204,137</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>674,069</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		22,525	1
Local and School Tax Equivalent on Meters Charged by Water Department		2,088	2
PSC Remainder Assessment		1,717	3
Other (specify): Computer Allocation		936	4
<b>Total tax expense</b>		<b><u>27,266</u></b>	

**SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	3,686,213	109,462	7
Interceptor Mains and Accessories (314)	1,492,042		8
Force Mains (315)	73,444		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>5,251,699</b>	<b>109,462</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	32,945		13
Electric Pumping Equipment (323)	198,819		14
Other Power Pumping Equipment (324)	57,654		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>289,418</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	88,548	3	17
Structures and Improvements (331)	993,333		18
Preliminary Treatment Equipment (332)	814,774		19
Primary Treatment Equipment (333)	504,050		20
Secondary Treatment Equipment (334)	3,016,873	5,752	21
Advanced Treatment Equipment (335)	1,057,112	5,073	22
Chlorination Equipment (336)	258,675		23
Sludge Treatment and Disposal Equipment (337)	1,741,302		24
Plant Site Piping (338)	456,893		25
Flow Metering and Monitoring Equipment (339)	112,048		26
Outfall Sewer Pipes (340)	11,211		27

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			3,795,675	7
Interceptor Mains and Accessories (314)			1,492,042	8
Force Mains (315)			73,444	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>5,361,161</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			32,945	13
Electric Pumping Equipment (323)			198,819	14
Other Power Pumping Equipment (324)			57,654	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>289,418</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			88,551	17
Structures and Improvements (331)			993,333	18
Preliminary Treatment Equipment (332)			814,774	19
Primary Treatment Equipment (333)		(5,666)	498,384	20
Secondary Treatment Equipment (334)			3,022,625	21
Advanced Treatment Equipment (335)			1,062,185	22
Chlorination Equipment (336)			258,675	23
Sludge Treatment and Disposal Equipment (337)		(2,125)	1,739,177	24
Plant Site Piping (338)			456,893	25
Flow Metering and Monitoring Equipment (339)			112,048	26
Outfall Sewer Pipes (340)			11,211	27

**SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	7,838		<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>9,062,657</b>	<b>10,828</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>29</b>
Structures and Improvements (371)	0		<b>30</b>
Office Furniture and Equipment (372)	4,601		<b>31</b>
Computer Equipment (372.1)	0		<b>32</b>
Transportation Equipment (373)	16,870		<b>33</b>
Other General Equipment (379)	119,993	1,892	<b>34</b>
Other Tangible Property (390)	0		<b>35</b>
<b>Total General Plant</b>	<b>141,464</b>	<b>1,892</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,745,238</b>	<b>122,182</b>	
Common Utility Plant Allocated to Sewer Department	0		<b>36</b>
<b>Total utility plant in service</b>	<b>14,745,238</b>	<b>122,182</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			7,838 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>(7,791)</b>	<b>9,065,694</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			4,601 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			16,870 33
Other General Equipment (379)			121,885 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>143,356</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>(7,791)</b>	<b>14,859,629</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>(7,791)</b>	<b>14,859,629</b>

### SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

### SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						End of
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	Year (f)	
4.000	1,270	0	0	0	<b>1,270</b>	<b>1</b>
6.000	17,924	0	0	0	<b>17,924</b>	<b>2</b>
8.000	142,782	2,573	0	0	<b>145,355</b>	<b>3</b>
10.000	16,262	0	0	0	<b>16,262</b>	<b>4</b>
12.000	4,136	0	0	0	<b>4,136</b>	<b>5</b>
15.000	7,681	0	0	0	<b>7,681</b>	<b>6</b>
16.000	980	0	0	0	<b>980</b>	<b>7</b>
18.000	1,327	0	0	0	<b>1,327</b>	<b>8</b>
20.000	886	0	0	0	<b>886</b>	<b>9</b>
24.000	1,985	0	0	0	<b>1,985</b>	<b>10</b>
30.000	7,463	0	0	0	<b>7,463</b>	<b>11</b>
36.000	2,209	0	0	0	<b>2,209</b>	<b>12</b>
<b>Total Utility</b>	<b>204,905</b>	<b>2,573</b>	<b>0</b>	<b>0</b>	<b>207,478</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### High Strength Contributors (Page S-03)

Note: High strength definitions are as follows: BOD = 200 mg/l SS = 175 mg/l.

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### Sewer Operation & Maintenance Expenses (Page S-05)

# 834 Maintenance of general plant: increase costs for 1998 due to roof repairs to treatment plant \$ 35,400

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### Sewer Utility Plant in Service (Page S-07)

Account # 333 and 337 Primary Treatment and Sludge Treatment Equipment - adjustments were made to engineering costs accrued from original plant upgrade. Timing difference occurred due to settlement of costs.

# 313 Collection Mains - developers cost due to additional growth in city.

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### Sewer Mains (Page S-10)

Sanitary sewers were financed by city per Schedule No. X-2 and per Tax Incremental Finance District No. 2, and by developers per Schedule No. X-3.

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