



3013 (02-09-04)

ANNUAL REPORT

OF

Name: STURGEON BAY UTILITIES

Principal Office: 230 E VINE STREET
P.O. BOX 259
STURGEON BAY, WI 54235-0259

For the Year Ended: DECEMBER 31, 1998

**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: STURGEON BAY UTILITIES

Utility Address: 230 E VINE STREET

P.O. BOX 259

STURGEON BAY, WI 54235-0259

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR MICHAEL W CULLIGAN CPA

Title: FINANCIAL MANAGER

Office Address: STURGEON BAY UTILITIES

230 E VINE STREET

P.O. BOX 259

STURGEON BAY, WI 54235-0259

Telephone: (920) 746 - 2833 EXT 3005

Fax Number: (920) 746 - 2822

E-mail Address: mculligan@wppisys.org

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: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 5/25/1999

Period covered by most recent audit: YEAR ENDED DECEMBER 31,1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR SCOTT D ADAMS PE

Title: GENERAL MANAGER

Office Address:

230 E VINE STREET
P.O. BOX 259
STURGEON BAY, WI 54235-0259

Telephone: (920) 746 - 2833 EXT 3007

Fax Number: (920) 746 - 2822

E-mail Address: sadams@wppisys.org

Name of utility commission/committee: Sturgeon Bay Utility Commission

Names of members of utility commission/committee:

- MR BERNARD ELLENBECKER, COMMISSIONER
 - MR GARY FRANKE, COMMISSION SECRETARY
 - MR STEPHEN MANN, COMMISSION VICE PRESIDENT
 - MR ROBERT SCHLICHT, COMMISSION PRESIDENT
 - HON ROBERT M STARR, MAYOR
-

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? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

Firm Name: MIDWEST CONTRACT OPERATIONS, INC.
1377 MIDWAY ROAD
P.O. BOX 418
MENASHA, WI 54952-0418

Contact Person: MR TOD MAURINA

Title: FACILITY MANAGER

Telephone: (920) 746 - 2833 EXT 3020

Fax Number: (920) 746 - 2822

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1998 1/1/2003

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

Operating water and sewer systems and sewer treatment plant.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,388,847	8,958,236	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,604,333	6,145,529	2
Depreciation Expense (403)	866,659	858,750	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	726,158	561,509	5
Total Operating Expenses	8,197,150	7,565,788	
Net Operating Income	1,191,697	1,392,448	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,191,697	1,392,448	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	9,014	5,775	7
Income from Nonutility Operations (417)	950,321	800,332	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	392,169	339,973	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	1,351,504	1,146,080	
Total Income	2,543,201	2,538,528	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	2,543,201	2,538,528	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,031,600	1,090,713	14
Amortization of Debt Discount and Expense (428)	241,304	256,756	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,635	1,619	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,274,539	1,349,088	
Net Income	1,268,662	1,189,440	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,921,280	5,732,196	20
Balance Transferred from Income (433)	1,268,662	1,189,440	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	317,254	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	310	356	25
Total Unappropriated Earned Surplus End of Year (216)	7,872,378	6,921,280	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
Non-Regulated Sewer Utility	950,321	3
Total (Acct. 417):	950,321	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Income from temporary and State investment pool	392,169	5
Total (Acct. 419):	392,169	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
Prior Years Tax Equivalent billed by City Of Sturgeon Bay	317,254	10
Total (Acct. 435)--Debit:	317,254	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Application of income to Muni Funds	310	12
Total (Acct. 439)--Debit:	310	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	5,281	32,836	459		38,576	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	2,870	26,323	369		29,562	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	2,870	26,323	369	0	29,562	
Net income (or loss)	2,411	6,513	90	0	9,014	

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	1,473,320	7,915,527	0	0	9,388,847	1
Less: interdepartmental sales	470		0	0	470	2
Less: interdepartmental rents	0	47,257		0	47,257	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,472,850	7,868,270	0	0	9,341,120	

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	60,239	8,756	68,995	1
Electric operating expenses	396,212	20,927	417,139	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	88,646	(13,997)	74,649	5
Merchandising and jobbing	2,612		2,612	6
Other nonutility expenses			0	7
Water utility plant accounts	69	(7)	62	8
Electric utility plant accounts	82,078	215	82,293	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	2,848	(453)	2,395	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	15,441	(15,441)	0	18
All other accounts	1,040		1,040	19
Total Payroll	649,185	0	649,185	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	31,366,285	30,323,135	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,190,215	8,567,024	2
Net Utility Plant	22,176,070	21,756,111	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	22,176,070	21,756,111	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	16,386,077	16,194,160	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,886,098	5,587,426	6
Net Nonutility Property	10,499,979	10,606,734	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	185,800	8
Special Funds (125-128)	4,567,898	4,171,710	9
Total Other Property and Investments	15,067,877	14,964,244	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	53,053	1,284,900	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	318	318	12
Temporary Cash Investments (136)	3,251,464	2,419,319	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	814,419	757,527	15
Other Accounts Receivable (143)	266,728	267,208	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	23,600	22,824	17
Receivables from Municipality (145)	93,466	75,921	18
Materials and Supplies (151-163)	467,061	485,916	19
Prepayments (165)	44,822	45,557	20
Interest and Dividends Receivable (171)	30,789	39,319	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	4,998,520	5,353,161	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,332,483	1,573,787	24
Other Deferred Debits (182-186)	196,988	126,092	25
Total Deferred Debits	1,529,471	1,699,879	
Total Assets and Other Debits	43,771,938	43,773,395	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,320,458	1,320,458	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	7,872,378	6,921,280	28
Total Proprietary Capital	9,192,836	8,241,738	
LONG-TERM DEBT			
Bonds (221-222)	18,180,000	19,050,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	18,180,000	19,050,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	536,179	527,581	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	32,467	30,500	35
Taxes Accrued (236)	476,658	475,909	36
Interest Accrued (237)	518,194	548,122	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)			39
Tax Collections Payable (241)	32,211	30,895	40
Miscellaneous Current and Accrued Liabilities (242)	50,492	49,200	41
Total Current and Accrued Liabilities	1,646,201	1,662,207	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	65,954	82,691	43
Other Deferred Credits (253)	113,470	321,350	44
Total Deferred Credits	179,424	404,041	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	141,906	161,192	47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	141,906	161,192	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	14,431,571	14,254,217	49
Total Liabilities and Other Credits	43,771,938	43,773,395	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	13,494,630	0	0	17,274,182	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	21,033			576,440	7
Total Utility Plant	13,515,663	0	0	17,850,622	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,351,129	0	0	6,839,086	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,351,129	0	0	6,839,086	
Net Utility Plant	11,164,534	0	0	11,011,536	

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)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	2,135,943	6,431,081			8,567,024	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	276,828	589,831			866,659	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,125				8,125	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	3,808	36,001			39,809	9
Salvage	0	16,622			16,622	10
Other credits (specify):						11
					0	12
Total credits	288,761	642,454	0	0	931,215	13
Debits during year						14
Book cost of plant retired	61,431	145,491			206,922	15
Cost of removal	12,144	88,958			101,102	16
Other debits (specify):						17
					0	18
Total debits	73,575	234,449	0	0	308,024	19
Balance End of Year	2,351,129	6,839,086	0	0	9,190,215	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	15,803,074	128,150	19,860	15,911,364	1
Other (specify):					
Water land	277,611			277,611	2
Sewer CWIP	113,475	211,777	128,150	197,102	3
Total Nonutility Property (121)	16,194,160	339,927	148,010	16,386,077	
Less accum. prov. depr. & amort. (122)	5,587,426	318,533	19,861	5,886,098	4
 Net Nonutility Property	 10,606,734	 21,394	 128,149	 10,499,979	

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

Particulars (a)	Amount (b)	
Balance first of year	22,824	1
Additions:		
Provision for uncollectibles during year	28,092	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	28,092	
Deductions:		
Accounts written off during the year: Utility Customers	27,316	5
Accounts written off during the year: Others		6
Total accounts written off	27,316	
Balance end of year	23,600	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			380,940		380,940	394,249	3
Total Electric Utility					380,940	394,249	

Account	Total End of Year	Amount Prior Year	
Electric utility total	380,940	394,249	1
Water utility (154)	81,258	87,963	2
Sewer utility (154)	4,863	3,704	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	467,061	485,916	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1990 Bond Defeasance Loss	181,833	428	1,037,245	1
1990 Mortgage Revenue Bonds	29,574	428	63,943	2
1994 Mortgage Revenue Bonds	29,897	428	231,295	3
Total			1,332,483	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,320,458	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,320,458</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1990 Mortgage Revenue	06/05/1990	01/01/2003	7.32%	5,090,000	1
1994 Mortgage Revenue	02/01/1994	01/01/2010	5.02%	13,090,000	2
Total Bonds (Account 221):				18,180,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 18,180,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
none	01/01/1998	12/31/1998	0.00%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	475,909	1
Accruals:		
Charged water department expense	315,824	2
Charged electric department expense	410,334	3
Charged sewer department expense	11,122	4
Other (explain):		
NONE		5
Total Accruals and other credits	737,280	
Taxes paid during year:		
County, state and local taxes	627,195	6
Social Security taxes	54,085	7
PSC Remainder Assessment	11,249	8
Other (explain):		
Ad Valorem Tax	44,002	9
Total payments and other debits	736,531	
Balance end of year	476,658	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1990 Mortgage Revenue	216,782	375,400	404,481	187,701	1
1994 Mortgage Revenue	328,575	654,450	655,800	327,225	2
Subtotal	545,357	1,029,850	1,060,281	514,926	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Water Loan	0	1,750	1,750	0	4
Subtotal	0	1,750	1,750	0	
Notes Payable (231)					
Customer Deposits	2,765	1,635	1,132	3,268	5
Subtotal	2,765	1,635	1,132	3,268	
Total	548,122	1,033,235	1,063,163	518,194	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,373,533	1,624,946	0	7,255,738	0	14,254,217	1
Add credits during year:							
For Services	18,667					18,667	2
For Mains	180,436			48,635		229,071	3
Other (specify):							
Hydrants	6,525					6,525	4
Door County museum installment payt	4,510					4,510	5
Poles,Line, Services, etc.		58,016				58,016	6
Deduct charges (specify):							
Amortization of Grant				139,435		139,435	7
Balance End of Year	5,583,671	1,682,962	0	7,164,938	0	14,431,571	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
DNR Replacement Fund	665,165	3
Bond Principal and Interest Fund	1,619,098	4
Bond Depreciation Fund	105,334	5
Bond Reserve Fund	2,178,301	6
Total (Acct. 125):	4,567,898	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	110,582	12
Electric	703,837	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	814,419	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	155,362	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	3,784	17
Other (specify):		
POLE RENTAL	24,445	18
TRANSMISSION CREDIT	11,722	19
TRUCKED-IN WASTE SERVICE	64,037	20
MISCELLANEOUS	7,378	21
Total (Acct. 143):	266,728	
Receivables from Municipality (145):		
ELECTRIC SERVICE	33,131	22
WATER SERVICE	55,678	23
SEWER SERVICE	4,657	24
Total (Acct. 145):	93,466	
Prepayments (165):		
PREPAID INSURANCE	2,273	25
1998 RURAL REVENUE TAX	42,549	26
Total (Acct. 165):	44,822	
Extraordinary Property Losses (182):		
NONE		27
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
GIS SYSTEM	136,515	28
Total (Acct. 183):	136,515	
Clearing Accounts (184):		
NONE		29
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		30
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER TOWER PAINTING COSTS PER FILE DWCCA-BJM	60,473	31
Total (Acct. 186):	60,473	
Payables to Municipality (233):		
NONE		32
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DSM AMORTATION	112,920	33

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Other Deferred Credits (253):	
PURCHASED POWER NET REFUND	550
	34
Total (Acct. 253):	113,470

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	13,299,722	17,155,643	0	0	30,455,365	1
Materials and Supplies	84,610	387,594	0	0	472,204	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,243,536	6,635,083	0	0	8,878,619	4
Customer Advances for Construction		65,954			65,954	5
Contributions in Aid of Construction	5,478,602	1,653,954	0	0	7,132,556	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,662,194	9,188,246	0	0	14,850,440	
Net Operating Income	402,674	789,023	0	0	1,191,697	8
Net Operating Income as a percent of Average Net Rate Base						
	7.11%	8.59%	N/A	N/A	8.02%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,320,458	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,396,829	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	8,717,287	
Net Income		
Net Income	1,268,662	5
 Percent Return on Proprietary Capital	 14.55%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

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

MISCELLANEOUS DEFERRED DEBITS (186) LINE 31
WATER TOWER PAINTING COSTS AMORTIZED AT RATE OF \$47,600 PER YEAR
PER FILE DWCCA-BJM DATED JANUARY 25,1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Response received 9/10/99

\$9,764 was demolition cost of salt storage shed, no value was ever assigned to this shed. \$65,085 is cost of removing Smith U505 pumps for gas and diesel fuel, key systems, fuel control systems, and three 8000 gallon fuel tanks, under supervision of EPA.

ele per JL a retirement loss of \$65,085 should be recorded by debiting a/c 182 and crediting a/c 111-393 Accum Depr for Stores Equipment. The balance in a/c 182 should be amortized by equal annual charges of \$21,695 to a/c 407 during three year period 2000-2002.

July 22, 1999

Mr. Michael W. Culligan, CPA
Sturgeon Bay Utilities
230 East Vine Street
P.O. Box 259
Sturgeon Bay, WI 54235-0259

1998 Analytical Review DWCCA-5780-ELE

Dear Mr. Culligan:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please state the nature of cost of removal of \$9,764 in Account 331, Structures and Improvements for Water Treatment Plant, on page W-10, line 16, column (g). It is noted that no retirements of water treatment plant have been reported since 1986.
2. Your 1998 annual report was filed after the due date of April 1, 1999. Wis. Stat. § 196.07(1) require annual reports to be filed on or before April 1st. If a utility fails to file an annual report by the due date, the PSC may prepare the report from the utility records charging the utility all expenses in preparing the report, plus a penalty equal to 50% of the amount of the expenses. Please implement time tables for closing of your 1999 financial records and completion of the financial audit to enable timely filing of your 1999 annual report.

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

FINANCIAL SECTION FOOTNOTES

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\July 22 1999 rev letters e 1.doc

cc: Mayor Robert M. Starr

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,456,960	1
Total Sales of Water	1,456,960	
Other Operating Revenues		
Forfeited Discounts (470)	2,557	2
Miscellaneous Service Revenues (471)	605	3
Rents from Water Property (472)	4,133	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,065	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,360	
Total Operating Revenues	1,473,320	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	598	8
Pumping Expenses (620-633)	115,705	9
Water Treatment Expenses (640-652)	55,096	10
Transmission and Distribution Expenses (660-678)	182,245	11
Customer Accounts Expenses (901-905)	44,909	12
Sales Expenses (910)	161	13
Administrative and General Expenses (920-932)	79,280	14
Total Operation and Maintenance Expenses	477,994	
Other Operating Expenses		
Depreciation Expense (403)	276,828	15
Amortization Expense (404-407)		16
Taxes (408)	315,824	17
Total Other Operating Expenses	592,652	
Total Operating Expenses	1,070,646	
NET OPERATING INCOME	402,674	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,549	181,570	652,365	4
Commercial	495	108,826	266,895	5
Industrial	28	117,846	174,767	6
Total Metered Sales to General Customers (461)	4,072	408,242	1,094,027	
Private Fire Protection Service (462)	37		21,432	7
Public Fire Protection Service (463)	1		311,143	8
Other Sales to Public Authorities (464)	40	11,143	29,888	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	8	2,305	470	12
Total Sales of Water	4,158	421,690	1,456,960	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	311,143	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	311,143	
Forfeited Discounts (470):		
Customer late payment charges	2,557	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,557	
Miscellaneous Service Revenues (471):		
Reconnection charges	605	7
Total Miscellaneous Service Revenues (471)	605	
Rents from Water Property (472):		
Miscellaneous	4,133	8
Total Rents from Water Property (472)	4,133	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,065	10
Other (specify): NONE		11
Total Other Water Revenues (474)	9,065	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	57	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		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)	541	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	598	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	6,269	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	56,965	17
Pumping Labor and Expenses (624)	38,169	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	4,952	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	695	22
Maintenance of Structures and Improvements (631)	593	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	8,062	25
Total Pumping Expenses	115,705	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	5,792	26
Chemicals (641)	5,794	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	32,291	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)	631	31
Maintenance of Structures and Improvements (651)	78	32
Maintenance of Water Treatment Equipment (652)	10,510	33
Total Water Treatment Expenses	55,096	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	6,787	34
Storage Facilities Expenses (661)	1,725	35
Transmission and Distribution Lines Expenses (662)	1,560	36
Meter Expenses (663)	18,915	37
Customer Installations Expenses (664)	2,969	38
Miscellaneous Expenses (665)	3,965	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	8,356	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	49,621	43
Maintenance of Transmission and Distribution Mains (673)	37,398	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	36,833	46
Maintenance of Meters (676)	4,040	47
Maintenance of Hydrants (677)	8,808	48
Maintenance of Miscellaneous Plant (678)	1,268	49
Total Transmission and Distribution Expenses	182,245	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	17,429	51
Customer Records and Collection Expenses (903)	27,650	52
Uncollectible Accounts (904)	(170)	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	44,909	
 SALES EXPENSES		
Sales Expenses (910)	161	55
Total Sales Expenses	161	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	33,659	56
Office Supplies and Expenses (921)	9,112	57
Administrative Expenses Transferred--Credit (922)	15,001	58
Outside Services Employed (923)	4,291	59
Property Insurance (924)	9,005	60
Injuries and Damages (925)	(867)	61
Employee Pensions and Benefits (926)	(915)	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)	4,959	64
Miscellaneous General Expenses (930)	7,492	65
Rents (931)	31,644	66
Maintenance of General Plant (932)	5,819	67
Total Administrative and General Expenses	79,280	
 Total Operation and Maintenance Expenses	 477,994	

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	Actual Plant 1/1/98 times tax equivalent	315,832	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	(meter inventory 1/1/98 * tax equivalent)	3,057	2
Net property tax equivalent		312,775	
Social Security	All water and share of general wages	5,424	3
PSC Remainder Assessment	Revenues-previous year	1,800	4
Other (specify): Taxes capitalized	Tax on 1/1/98 CWIP balance	(4,175)	5
Total tax expense		<u>315,824</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(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			Door				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		8.569938				5
School tax rate	mills		8.533991				6
Voc. school tax rate	mills		1.155394				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.259323				10
Less: state credit	mills		1.507482				11
Net tax rate	mills		16.751841				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.569938				14
Combined School Tax Rate	mills		9.689385				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.259323				17
Total Tax Rate	mills		18.259323				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		16.751841				20
Net Local and School Tax Rate	mills		16.751841				21
Utility Plant, Jan. 1	\$	13,110,441	13,110,441				22
Materials & Supplies	\$	87,963	87,963				23
Subtotal	\$	13,198,404	13,198,404				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	13,198,404	13,198,404				26
Assessment Ratio	dec.		0.910000				27
Assessed Value	\$	12,010,548	12,010,548				28
Net Local & School Rate	mills		16.751841				29
Tax Equiv. Computed for Current Year	\$	201,199	201,199				30
Tax Equivalent per 1994 PSC Report	\$	315,832					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	315,832					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	151,405		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,871		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	175,276	0	
PUMPING PLANT			
Land and Land Rights (320)	71,385		12
Structures and Improvements (321)	700,355		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	15,026		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	473,777		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,260,543	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	4,126		21
Structures and Improvements (331)	833,728		22
Water Treatment Equipment (332)	1,157,188		23
Total Water Treatment Plant	1,995,042	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	39,397		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	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)			151,405	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,871	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	175,276	
PUMPING PLANT				
Land and Land Rights (320)			71,385	12
Structures and Improvements (321)			700,355	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			15,026	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			473,777	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,260,543	
WATER TREATMENT PLANT				
Land and Land Rights (330)			4,126	21
Structures and Improvements (331)			833,728	22
Water Treatment Equipment (332)			1,157,188	23
Total Water Treatment Plant	0	0	1,995,042	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			39,397	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	721,544		26
Transmission and Distribution Mains (343)	6,153,386	180,436	27
Fire Mains (344)	0		28
Services (345)	1,522,839	174,789	29
Meters (346)	402,891	39,711	30
Hydrants (348)	635,256	21,260	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,475,313	416,196	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	393		35
Computer Equipment (391.1)	11,136	1,954	36
Transportation Equipment (392)	68,158	33,096	37
Stores Equipment (393)	4,629		38
Tools, Shop and Garage Equipment (394)	34,749		39
Laboratory Equipment (395)	11,337		40
Power Operated Equipment (396)	61,423		41
Communication Equipment (397)	6,816		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	198,641	35,050	
Total utility plant in service directly assignable	13,104,815	451,246	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,104,815	451,246	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			721,544 26
Transmission and Distribution Mains (343)	7,599		6,326,223 27
Fire Mains (344)			0 28
Services (345)	12,111		1,685,517 29
Meters (346)	24,012		418,590 30
Hydrants (348)	1,668		654,848 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	45,390	0	9,846,119
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			393 35
Computer Equipment (391.1)			13,090 36
Transportation Equipment (392)	16,041		85,213 37
Stores Equipment (393)			4,629 38
Tools, Shop and Garage Equipment (394)			34,749 39
Laboratory Equipment (395)			11,337 40
Power Operated Equipment (396)			61,423 41
Communication Equipment (397)			6,816 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	16,041	0	217,650
Total utility plant in service directly assignable	61,431	0	13,494,630
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	61,431	0	13,494,630

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	49,694	0.02%	4,330	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	2,021	0.01%	258	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	51,715		4,588	
PUMPING PLANT				
Structures and Improvements (321)	137,615	0.02%	18,598	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	4,069	0.04%	601	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	230,186	0.04%	26,509	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	371,870		45,708	
WATER TREATMENT PLANT				
Structures and Improvements (331)	145,985	0.02%	20,843	16
Water Treatment Equipment (332)	305,604	0.04%	46,288	17
Total Water Treatment Plant	451,589		67,131	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	300,421	0.01%	13,854	19
Transmission and Distribution Mains (343)	256,496	0.00%	54,447	20
Fire Mains (344)	0			21
Services (345)	342,247	0.03%	65,371	22
Meters (346)	134,962	0.04%	15,971	23
Hydrants (348)	84,511	0.01%	10,127	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,118,637		159,770	

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					54,024	4
315					0	5
316					2,279	6
317					0	7
	0	0	0	0	56,303	
321					156,213	8
322					0	9
323					4,670	10
324					0	11
325					256,695	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	417,578	
331		9,764			157,064	16
332					351,892	17
	0	9,764	0	0	508,956	
341					0	18
342					314,275	19
343	7,599				303,344	20
344					0	21
345	12,111	2,194			393,313	22
346	24,012				126,921	23
348	1,668	186			92,784	24
349					0	25
	45,390	2,380	0	0	1,230,637	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	33	0.08%	33	27
Computer Equipment (391.1)	5,782	0.14%	1,731	28
Transportation Equipment (392)	56,856	0.10%	4,854	29
Stores Equipment (393)	3,286	0.04%	193	30
Tools, Shop and Garage Equipment (394)	31,493	0.05%	1,737	31
Laboratory Equipment (395)	3,769	0.05%	567	32
Power Operated Equipment (396)	38,398	0.06%	1,925	33
Communication Equipment (397)	2,515	0.07%	524	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	142,132		11,564	
Total accum. prov. directly assignable	2,135,943		288,761	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,135,943		 288,761	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					66	27
391.1					7,513	28
392	16,041				45,669	29
393					3,479	30
394					33,230	31
395					4,336	32
396					40,323	33
397					3,039	34
397.1					0	35
398					0	36
399					0	37
	16,041	0	0	0	137,655	
	61,431	12,144	0	0	2,351,129	
					0	38
	61,431	12,144	0	0	2,351,129	

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			51,392	51,392	1
February			46,986	46,986	2
March			57,528	57,528	3
April			46,491	46,491	4
May			48,746	48,746	5
June			45,658	45,658	6
July			55,475	55,475	7
August			51,838	51,838	8
September			44,049	44,049	9
October			41,895	41,895	10
November			41,070	41,070	11
December			48,007	48,007	12
Total for year	0	0	579,135	579,135	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				2,764	14
Other utility use explanation:					15
Hydrant Testing					
Water pumped into distribution system				576,371	16
Less: Water sold				421,690	17
Losses and unaccounted for				154,681	18
Percent unaccounted for to the nearest whole percent (%)				27%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Leaks and breaks in old sections of system. Crews continue to listen for leaks and repair when found.					
Maximum gallons pumped by all methods in any one day during reporting year				2,720	21
Date of maximum: 7/28/1998					22
Cause of maximum:					23
Hot and Dry Day					
Minimum gallons pumped by all methods in any one day during reporting year				998	24
Date of minimum: 10/2/1998					25
Total KWH used for pumping for the year				952,608	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
TACOMA BEACH ROAD	10	502	13	1,080,000	Yes	1
N. 3RD AVENUE & FLORIDA STREE	3	286	12	2,592,000	Yes	2
QUINCY STREET & S. 12TH AVENU	6	425	12	1,029,600	Yes	3
MARTIN PARK	7	375	15	1,180,800	Yes	4
DULUTH AVENUE	8	455	15	921,600	Yes	5

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	10	12	3	1
Location	WELL 10	WELL 12	WELL 3	2
Purpose	P	B	P	3
Destination	D	R	R	4
Pump Manufacturer	LAYNE NORTHWEST	ALLIS CHALMERS	LAYNE NORTHWEST	5
Year Installed	1978	1982	1982	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	750	1,350	8
Pump Motor or Standby Engine Mfr	US	MARATHON	US	9 10
Year Installed	1978	1982	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	6	7	8	14
Location	WELL 6	WELL 7	WELL 8	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	LAYNE NORTHWEST	18
Year Installed	1993	1961	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	880	700	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	ALLIS CHALMERS	GENERAL ELECTRIC	22 23
Year Installed	1993	1961	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	75	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)	1
Identification	82	9		1
Location	WELL 8	WELL 9		2
Purpose	B	B		3
Destination	D	R		4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST		5
Year Installed	1992	1967		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	700	1,150		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US		9
Year Installed	1992	1967		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	40	75		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
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
Year Installed				23
Type				24
Horsepower				25

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	BIG HILL #1	BIG HILL #2	BIG HILL #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1980	1950	1967	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	140	140	118	6
Total capacity in gallons	1,000,000	550,000	150,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.2190	4.2190	2.7360	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DULUTH	INDUSTRIAL PARK	REDWOOD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1967	1974	1950	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	123	140	60	6
Total capacity in gallons	150,000	150,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.6000	3.6000	4.2190	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	50	0	0	0	50	1
M	D	2.000	1,208	0	0	0	1,208	2
M	D	3.000	600	0	0	0	600	3
M	D	4.000	1,600	0	0	0	1,600	4
M	D	6.000	152,320	104	650	0	151,774	5
M	D	8.000	126,423	2,000	0	0	128,423	6
M	D	10.000	27,657	619	0	0	28,276	7
M	D	12.000	39,482	0	0	0	39,482	8
P	T	14.000	1,400	0	0	0	1,400	9
M	D	16.000	7,461	0	0	0	7,461	10
Total Within Municipality			358,201	2,723	650	0	360,274	
Total Utility			358,201	2,723	650	0	360,274	

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	0.625	574	0	78	0	496		1
M	0.750	1,697	0	12	0	1,685		2
M	1.000	1,576	98	1	0	1,673		3
M	1.250	117	1	0	0	118		4
M	1.500	56	6	0	0	62		5
M	2.000	101	9	1	0	109		6
M	3.000	3	0	0	0	3		7
M	4.000	19	0	0	0	19		8
M	6.000	24	0	0	0	24		9
M	8.000	13	0	0	0	13		10
M	10.000	1	0	0	0	1		11
Total Utility		4,181	114	92	0	4,203	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,978	354	327	0	4,005	597	1
1.000	124	0	1	0	123	34	2
1.250	27	0	0	0	27	10	3
1.500	70	0	0	0	70	9	4
2.000	88	0	1	0	87	15	5
3.000	21	1	0	0	22	0	6
4.000	14	0	1	0	13	0	7
6.000	2	0	0	0	2	0	8
Total:	4,324	355	330	0	4,349	665	

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	3,554	280	14	22	5	130	4,005	1
1.000	21	46	11	9	4	32	123	2
1.250	6	13	1	2	0	5	27	3
1.500	10	32	6	10	0	12	70	4
2.000	8	35	6	10	2	26	87	5
3.000	0	11	3	2	0	6	22	6
4.000	0	4	2	5	0	2	13	7
6.000	0	1	1	0	0	0	2	8
Total:	3,599	422	44	60	11	213	4,349	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	696	10	3		703	2
Total Fire Hydrants	696	10	3	0	703	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	700
Number of distribution system valves end of year:	1,748
Number of distribution valves operated during year:	895

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

MAIN ADDITIONS WERE FINANCED BY ASSESSMENT AGAINST PROPERTY OWNERS. THE MUNICIPALITY ESTABLISHES THE ASSESSMENT BASED ON ACTUAL COSTS OF THE PROJECT. THE UTILITY ACCEPTS THE PROJECT AND PLACES A CONTRIBUTION ON THE BOOKS FOR THE RELATED ASSESSMENTS.

Water Services (Page W-18)

NEW SERVICES ARE EITHER INSTALLED BY A DEVELOPER OR MUNICIPALITY. IF INSTALLED BY A DEVELOPER, COSTS ARE OBTAINED FROM THE DEVELOPER AND A CONTRIBUTION IS PLACED ON THE UTILITY BOOKS FOR THE ACTUAL INSTALLED COST. IF INSTALLED BY THE MUNICIPALITY, THE MUNICIPALITY ASSESSES THE ACTUAL COST AGAINST THE PROPERTY OWNER AND THE UTILITY PLACES A CONTRIBUTION ON THE BOOKS FOR THE RELATED ASSESSMENTS. THERE WERE A TOTAL OF 19 SERVICES INSTALLED EITHER BY THE DEVELOPER OR MUNICIPALITY AT A COST OF \$16,673.

REPLACEMENT SERVICES ARE PAID FOR OUT OF UTILITY FUNDS.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	7,628,843	1
Total Sales of Electricity	7,628,843	
Other Operating Revenues		
Forfeited Discounts (450)	13,431	2
Miscellaneous Service Revenues (451)	2,125	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	81,651	5
Interdepartmental Rents (455)	47,257	6
Other Electric Revenues (456)	142,220	7
Total Other Operating Revenues	286,684	
Total Operating Revenues	7,915,527	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	5,191,113	8
Transmission Expenses (560-573)	35,017	9
Distribution Expenses (580-598)	439,688	10
Customer Accounts Expenses (901-905)	123,922	11
Sales Expenses (911-916)	61,230	12
Administrative and General Expenses (920-932)	275,369	13
Total Operation and Maintenance Expenses	6,126,339	
Other Expenses		
Depreciation Expense (403)	589,831	14
Amortization Expense (404-407)		15
Taxes (408)	410,334	16
Total Other Expenses	1,000,165	
Total Operating Expenses	7,126,504	
NET OPERATING INCOME	789,023	

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)	
Forfeited Discounts (450):		
Customer late payment charges	13,431	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	13,431	
Miscellaneous Service Revenues (451):		
Reconnection charges	2,125	3
Total Miscellaneous Service Revenues (451)	2,125	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole rental	81,651	5
Total Rent from Electric Property (454)	81,651	
Interdepartmental Rents (455):		
Water and sewer utility	47,257	6
Total Interdepartmental Rents (455)	47,257	
Other Electric Revenues (456):		
Transmission Credit and Miscellaneous	142,220	7
Total Other Electric Revenues (456)	142,220	

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)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
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
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
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
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
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)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
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
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	5,191,113	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	5,191,113	
Total Power Production Expenses	5,191,113	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)	8,222	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)	26,795	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	35,017	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	10,666	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.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	19,868	52
Overhead Line Expenses (583)	8,475	53
Underground Line Expenses (584)	43	54
Street Lighting and Signal System Expenses (585)	16,791	55
Meter Expenses (586)	20,030	56
Customer Installations Expenses (587)	14,463	57
Miscellaneous Distribution Expenses (588)	49,003	58
Rents (589)	(1,355)	59
Maintenance Supervision and Engineering (590)	17,878	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	242,772	63
Maintenance of Underground Lines (594)	38,195	64
Maintenance of Line Transformers (595)	338	65
Maintenance of Street Lighting and Signal Systems (596)	420	66
Maintenance of Meters (597)	(1,130)	67
Maintenance of Miscellaneous Distribution Plant (598)	3,231	68
Total Distribution Expenses	439,688	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	65,640	70
Customer Records and Collection Expenses (903)	60,917	71
Uncollectible Accounts (904)	(2,635)	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	123,922	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	61,230	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.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	61,230	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	78,695	78
Office Supplies and Expenses (921)	14,690	79
Administrative Expenses Transferred -- Credit (922)	21,145	80
Outside Services Employed (923)	6,801	81
Property Insurance (924)	10,520	82
Injuries and Damages (925)	22,229	83
Employee Pensions and Benefits (926)	132,122	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)	8,588	86
Miscellaneous General Expenses (930)	31,153	87
Rents (931)		88
Maintenance of General Plant (932)	8,892	89
Total Administrative and General Expenses	275,369	
Total Operation and Maintenance Expenses	6,126,339	

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	Actual plant 1/1/98 times tax equivalent	324,001	1
Social Security	Electric and share of general wages	41,311	2
Wisconsin Gross Receipts Tax	Revenues outside municipality	44,002	3
PSC Remainder Assessment	Revenues previous year	9,449	4
Other (specify):		(8,429)	5
Total tax expense		<u>410,334</u>	

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			Door				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.187342				3
County tax rate	mills		4.023287				4
Local tax rate	mills		8.569938				5
School tax rate	mills		8.533991				6
Voc. school tax rate	mills		1.155394				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.469952				10
Less: state credit	mills		1.855110				11
Net tax rate	mills		20.614842				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.569938				14
Combined School Tax Rate	mills		9.689385				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.259323				17
Total Tax Rate	mills		22.469952				18
Ratio of Local and School Tax to Total	dec.		0.812611				19
Total tax net of state credit	mills		20.614842				20
Net Local and School Tax Rate	mills		16.751841				21
Utility Plant, Jan. 1	\$	17,212,694	17,212,694				22
Materials & Supplies	\$	394,249	394,249				23
Subtotal	\$	17,606,943	17,606,943				24
Less: Plant Outside Limits	\$	3,545,134	3,545,134				25
Taxable Assets	\$	14,061,809	14,061,809				26
Assessment Ratio	dec.		0.910000				27
Assessed Value	\$	12,796,246	12,796,246				28
Net Local & School Rate	mills		16.751841				29
Tax Equiv. Computed for Current Year	\$	214,361	214,361				30
Tax Equivalent per 1994 PSC Report	\$	324,001					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	324,001					34

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)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
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
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
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
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
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
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	41,450	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
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
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
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
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
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
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			41,450 25

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)	
TRANSMISSION PLANT			
Structures and Improvements (352)	121,118		26
Station Equipment (353)	806,842		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	652,198		29
Overhead Conductors and Devices (356)	273,720		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	332,197		32
Roads and Trails (359)	0		33
Total Transmission Plant	2,227,525	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	47,254		34
Structures and Improvements (361)	311,863		35
Station Equipment (362)	1,742,509		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	2,703,056	121,812	38
Overhead Conductors and Devices (365)	3,032,412	72,335	39
Underground Conduit (366)	171,679	8,367	40
Underground Conductors and Devices (367)	1,049,306	18,263	41
Line Transformers (368)	1,868,756	62,500	42
Services (369)	422,467	30,807	43
Meters (370)	573,718	13,463	44
Installations on Customers' Premises (371)	140,390		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	539,452	2,882	47
Total Distribution Plant	12,602,862	330,429	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	1,143,817		49
Office Furniture and Equipment (391)	31,177		50
Computer Equipment (391.1)	39,741	5,397	51
Transportation Equipment (392)	111,217	5,607	52
Stores Equipment (393)	102,483		53
Tools, Shop and Garage Equipment (394)	123,108	1,316	54
Laboratory Equipment (395)	7,827		55
Power Operated Equipment (396)	578,824		56
Communication Equipment (397)	68,249	39,819	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			121,118 26
Station Equipment (353)			806,842 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			652,198 29
Overhead Conductors and Devices (356)			273,720 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			332,197 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	2,227,525
DISTRIBUTION PLANT			
Land and Land Rights (360)			47,254 34
Structures and Improvements (361)			311,863 35
Station Equipment (362)			1,742,509 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	26,258		2,798,610 38
Overhead Conductors and Devices (365)	20,158		3,084,589 39
Underground Conduit (366)	4,416		175,630 40
Underground Conductors and Devices (367)	30,426		1,037,143 41
Line Transformers (368)	13,923		1,917,333 42
Services (369)	5,274		448,000 43
Meters (370)	2,747		584,434 44
Installations on Customers' Premises (371)			140,390 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	4,994		537,340 47
Total Distribution Plant	108,196	0	12,825,095
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			1,143,817 49
Office Furniture and Equipment (391)			31,177 50
Computer Equipment (391.1)			45,138 51
Transportation Equipment (392)	10,775		106,049 52
Stores Equipment (393)	26,520		75,963 53
Tools, Shop and Garage Equipment (394)			124,424 54
Laboratory Equipment (395)			7,827 55
Power Operated Equipment (396)			578,824 56
Communication Equipment (397)			108,068 57

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)	
GENERAL PLANT			
Miscellaneous Equipment (398)	275		58
Other Tangible Property (399)	0		59
Total General Plant	2,206,718	52,139	
Total utility plant in service directly assignable	17,037,105	382,568	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	17,037,105	382,568	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			275 58
Other Tangible Property (399)			0 59
Total General Plant	37,295	0	2,221,562
Total utility plant in service directly assignable	145,491	0	17,274,182
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	145,491	0	17,274,182

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)	
STEAM PRODUCTION PLANT				
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
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
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
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
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
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	28,477	0.02%	3,136	19
Station Equipment (353)	63,996	0.03%	24,447	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	201,480	0.03%	24,131	22
Overhead Conductors and Devices (356)	103,604	0.03%	10,128	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	178,434	0.03%	11,062	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
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					31,613	19
353					88,443	20
354					0	21
355					225,611	22
356					113,732	23
357					0	24
358					189,496	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)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	575,991		72,904	
DISTRIBUTION PLANT				
Structures and Improvements (361)	55,999	0.02%	7,984	27
Station Equipment (362)	707,759	0.03%	67,087	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,089,761	0.03%	107,007	30
Overhead Conductors and Devices (365)	760,627	0.03%	113,165	31
Underground Conduit (366)	38,724	0.02%	4,341	32
Underground Conductors and Devices (367)	407,543	0.03%	34,739	33
Line Transformers (368)	675,015	0.03%	60,010	34
Services (369)	248,915	0.05%	21,762	35
Meters (370)	280,702	0.03%	19,283	36
Installations on Customers' Premises (371)	114,167	0.06%	8,774	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	224,793	0.05%	26,920	39
Total Distribution Plant	4,604,005		471,072	
GENERAL PLANT				
Structures and Improvements (390)	488,731	0.02%	29,282	40
Office Furniture and Equipment (391)	31,177	0.08%	0	41
Computer Equipment (391.1)	10,337	0.14%	6,065	42
Transportation Equipment (392)	87,727	0.18%	3,568	43
Stores Equipment (393)	76,108	0.05%	5,246	44
Tools, Shop and Garage Equipment (394)	92,383	0.08%	10,310	45
Laboratory Equipment (395)	7,379	0.06%	448	46
Power Operated Equipment (396)	388,719	0.09%	19,593	47
Communication Equipment (397)	68,249	0.08%	7,344	48
Miscellaneous Equipment (398)	275	0.10%		49
Other Tangible Property (399)	0			50
Total General Plant	1,251,085		81,856	
Total accum. prov. directly assignable	6,431,081		625,832	

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
	0	0	0	0	648,895	
361					63,983	27
362					774,846	28
363					0	29
364	26,258	5,774	2,826		1,167,562	30
365	20,158	3,905	6,746		856,475	31
366	4,416	1,374			37,275	32
367	30,426	9,470	3,755		406,141	33
368	13,923		390		721,492	34
369	5,274	1,642	872		264,633	35
370	2,747				297,238	36
371					122,941	37
372					0	38
373	4,994	1,554	1,730		246,895	39
	108,196	23,719	16,319	0	4,959,481	
390					518,013	40
391					31,177	41
391.1					16,402	42
392	10,775	154	303		80,669	43
393	26,520	65,085			(10,251)	44
394					102,693	45
395					7,827	46
396					408,312	47
397					75,593	48
398					275	49
399					0	50
	37,295	65,239	303	0	1,230,710	
	145,491	88,958	16,622	0	6,839,086	

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
Total accum. prov. for depreciation	<u><u>6,431,081</u></u>		<u><u>625,832</u></u>

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)
					0 51
	145,491	88,958	16,622	0	6,839,086

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NO WAY TO DETERMINE	0.76	123.10	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NO WAY TO DETERMINE	0.48	140.05	8
Transmission System			
34.5 kV			9
69 kV		9.86	10
115 kV			11
138 kV			12
Other:			
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		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	170	7
Nonfarm	2,254	8
Total	2,424	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	2,424	14

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	24,939	Tuesday	01/13/1998	18:00	13,673	1
February	02	23,097	Wednesday	02/04/1998	09:00	11,990	2
March	03	23,718	Wednesday	03/11/1998	09:00	12,803	3
April	04	19,731	Thursday	04/16/1998	12:00	10,366	4
May	05	21,195	Thursday	05/28/1998	14:00	10,420	5
June	06	23,286	Monday	06/29/1998	12:00	11,276	6
July	07	26,604	Tuesday	07/14/1998	12:00	12,600	7
August	08	25,008	Monday	08/10/1998	14:00	12,571	8
September	09	21,909	Friday	09/11/1998	14:00	11,084	9
October	10	20,136	Wednesday	10/14/1998	11:00	10,949	10
November	11	20,781	Thursday	11/19/1998	18:00	10,987	11
December	12	25,827	Tuesday	12/22/1998	18:00	12,757	12
Total		276,231				141,476	

System Name Sturgeon Bay Utilities

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power, Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	141,474	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	141,474	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	133,131	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	133,131	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	8,343	27
Total Energy Losses	8,343	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.8972%	29
Total Disposition of Energy	141,474	30

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)
Residential Sales				
Rural	FG-1	1,832	14,854	1
Yard Lighting	MS-1	306	267	2
Urban	RG-1	4,280	30,844	3
Total Sales for Residential Sales		6,418	45,965	
Commercial & Industrial				
Urban Commercial	CG-1	854	29,391	4
Small Power	CP-1	30	13,107	5
Large Power	CP-2	16	24,991	6
Industrial Power	CP-3	2	12,733	7
Rural Commercial	FC-1	406	5,604	8
Total Sales for Commercial & Industrial		1,308	85,826	
Public Street & Highway Lighting				
Street Lighting/Sports Field Lighting	MS-1	17	1,340	9
Total Sales for Public Street & Highway Lighting		17	1,340	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		7,743	133,131	

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)	
		957,922	(2,253)	955,669	1
		10,170		10,170	2
		1,994,410	(6,263)	1,988,147	3
0	0	2,962,502	(8,516)	2,953,986	
		1,817,619	(2,067)	1,815,552	4
43,443		625,440	249	625,689	5
69,388	85,848	1,158,261	(3,495)	1,154,766	6
33,492	52,338	553,481		553,481	7
		367,424		367,424	8
146,323	138,186	4,522,225	(5,313)	4,516,912	
		157,830	115	157,945	9
0	0	157,830	115	157,945	
				0	10
0	0	0	0	0	
146,323	138,186	7,642,557	(13,714)	7,628,843	

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	WPPI				1
Point of Delivery	Redwood				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Redwood				5
Total of 12 Monthly Maximum Demands -- kW	276,231				6
Average load factor	70.1587%				7
Total Cost of Purchased Power	5,191,113				8
Average cost per kWh	0.0367				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	6,416	7,257			12
February	5,911	6,078			13
March	6,330	6,473			14
April	5,364	5,001			15
May	4,987	5,433			16
June	5,936	5,340			17
July	6,768	5,832			18
August	6,214	6,357			19
September	5,574	5,509			20
October	5,601	5,348			21
November	5,306	5,682			22
December	6,313	6,444			23
Total kWh (000)	70,720	70,754			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):	On-peak	Off-peak	On-peak	Off-peak	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
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars
(a)

Total
(b)

NONE

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	1						1
Total							<u><u>0</u></u>

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	1					1
Total						<u><u>0</u></u>

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.

Turbine-Generators									
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)		
Total				0	0	0	0	0	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.

Generators							
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 During Yr. (000's) (j)		kW (k)	kVA (l)		
Total		0	0	0	0	0	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	None	None	None	1			1
Total							<u><u>0</u></u>

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)			
Total					0	0	0	0	0

1

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					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	1st Avenue	Ind. Park	Nebraska	Redwood		1
Voltage--High Side	69,000	69,000	12	69,000		2
Voltage--Low Side	12	12	4,160	12		3
Num. Main Transformers in Operation	2	1	3	1		4
Capacity of Transformers in kVA	45,000	20,000	1,667	20,000		5
Number of Spare Transformers on Hand	0	0	1	0		6
15-Minute Maximum Demand in kW	26,604					7
Dt and Hr of Such Maximum Demand	07/14/1998					8
	18:00					9
Kwh Output	141,476					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						24
Voltage--High Side						25
Voltage--Low Side						26
Num. of Main Transformers in Operation						27
Capacity of Transformers in kVA						28
Number of Spare Transformers on Hand						29
15-Minute Maximum Demand in kW						30
Dt and Hr of Such Maximum Demand						31
						32
Kwh Output						33

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	9,046	3,564	136,928	1
Acquired during year	293	64	2,713	2
Total	9,339	3,628	139,641	3
Retired during year	137	23	1,074	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	9,202	3,605	138,567	6
Number end of year accounted for as follows:				7
In customers' use	8,755	3,321	118,085	8
In utility's use	31	33	1,890	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	416	251	18,592	12
Total end of year	9,202	3,605	138,567	13

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)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	1	830	1
Mercury Vapor	250	67	96,675	2
Mercury Vapor	400	7	14,910	3
Sodium Vapor	135	4	1,200	4
Sodium Vapor	150	543	385,319	5
Sodium Vapor	250	113	163,048	6
Total		735	661,982	
Ornamental				
Metal Halide/Halogen	175	227	168,661	7
Mercury Vapor	250	16	20,656	8
Sodium Vapor	150	18	12,726	9
Sodium Vapor	250	18	26,100	10
Total		279	228,143	
Other				
Other	25	12	29,086	11
Total		12	29,086	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

NORMAL REPLACEMENT ACTIVITY AND ABOVE NORMAL STORM DAMAGE

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	1,925,075	1
Total Sewage Operating Revenues	1,925,075	
Other Operating Revenues		
Forfeited Discounts (631)	5,235	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	1,200	5
Miscellaneous Operating Revenues (635)	6,541	6
Amortization of Construction Grants (636)	139,435	7
Total Other Operating Revenues	152,411	
Total Operating Revenues	2,077,486	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	474,009	8
Maintenance Expenses (831-834)	153,915	9
Customer Accounting & Collection Expenses (840-843)	39,019	10
Administrative and General Expenses (850-857)	136,970	11
Total Operation and Maintenance Expenses	803,913	
Other Operating Expenses		
Depreciation Expense (403)	312,130	12
Amortization Expense (404)		13
Taxes (408)	11,122	14
Total Other Operating Expenses	323,252	
Total Operating Expenses	1,127,165	
NET OPERATING INCOME	950,321	

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)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	3,520	162,463	1,049,131	5
Commercial Revenues	457	87,708	422,457	6
Industrial Revenues	26	13,636	60,452	7
Revenues from Public Authorities	30	8,948	44,459	8
Total Measured Service to General Customers (622)	4,033	272,755	1,576,499	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)	12	19,958	344,905	11
Interdepartmental Service (626)	3	732	3,671	12
Total Sewage Operating Revenues	4,048	293,445	1,925,075	

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)
NONE				

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.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	5,235	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	5,235	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
Property leased to Sturgeon Bay Yacht Harbor	1,200	5
Total Rent from Sewerage Property (634)	1,200	
Miscellaneous Operating Revenues (635):		
Miscellaneous	6,541	6
Total Miscellaneous Operating Revenues (635)	6,541	
Amortization of Construction Grants (636):		
Waste Water treatment plant grant	139,435	7
Total Amortization of Construction Grants (636)	139,435	

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)	
OPERATION EXPENSES		
Supervision and Labor (820)	293,100	1
Power and Fuel for Pumping (821)	3,520	2
Power and Fuel for Aeration Equipment (822)	19,690	3
Chlorine (823)	5,168	4
Phosphorous Removal Chemicals (824)	13,745	5
Sludge Conditioning Chemicals (825)	21,103	6
Other Chemicals for Sewage Treatment (826)	6,185	7
Other Operating Supplies and Expenses (827)	111,498	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	474,009	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	28,366	11
Maintenance of Collection System Pumping Equipment (832)	26,440	12
Maintenance of Treatment and Disposal Plant Equipment (833)	42,682	13
Maintenance of General Plant Structures and Equipment (834)	56,427	14
Total Maintenance Expenses	153,915	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	23,900	15
Flat Rate Inspections (841)		16
Meter Reading (842)	15,128	17
Uncollectible Accounts (843)	(9)	18
Total Customer Accounting & Collection Expenses	39,019	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	41,665	19
Office Supplies and Expenses (851)	12,875	20
Outside Services Employed (852)	5,137	21
Insurance Expense (853)	16,966	22
Employees Pensions and Benefits (854)	26,412	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)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	18,302	25
Rents (857)	15,613	26
Total Administrative and General Expenses	136,970	
 Total Operation and Maintenance Expenses	803,913	

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	All Sewer and share of general wages	7,349	1
Local and School Tax Equivalent on Meters Charged by Water Department	50% of tax charged on water meters	3,773	2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		<u>11,122</u>	

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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
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)	5,358,203	105,439	7
Interceptor Mains and Accessories (314)	1,916,250		8
Force Mains (315)	48,798		9
Other Collecting System Equipment (316)	0		10
Total Collection System	7,323,251	105,439	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	418,072		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	97,152		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	515,224	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	95,170		17
Structures and Improvements (331)	1,905,411		18
Preliminary Treatment Equipment (332)	415,433		19
Primary Treatment Equipment (333)	76,173		20
Secondary Treatment Equipment (334)	643,448		21
Advanced Treatment Equipment (335)	128,145		22
Chlorination Equipment (336)	226,792		23
Sludge Treatment and Disposal Equipment (337)	2,020,772	14,339	24
Plant Site Piping (338)	982,063		25
Flow Metering and Monitoring Equipment (339)	84,486		26
Outfall Sewer Pipes (340)	65,815		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
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)	19,860		5,443,782	7
Interceptor Mains and Accessories (314)			1,916,250	8
Force Mains (315)			48,798	9
Other Collecting System Equipment (316)			0	10
Total Collection System	19,860	0	7,408,830	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			418,072	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			97,152	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	515,224	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			95,170	17
Structures and Improvements (331)			1,905,411	18
Preliminary Treatment Equipment (332)			415,433	19
Primary Treatment Equipment (333)			76,173	20
Secondary Treatment Equipment (334)			643,448	21
Advanced Treatment Equipment (335)			128,145	22
Chlorination Equipment (336)			226,792	23
Sludge Treatment and Disposal Equipment (337)			2,035,111	24
Plant Site Piping (338)			982,063	25
Flow Metering and Monitoring Equipment (339)			84,486	26
Outfall Sewer Pipes (340)			65,815	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 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)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	726,348		28
Total Treatment and Disposal Plant	7,370,056	14,339	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	10,521		31
Computer Equipment (372.1)	23,287	3,080	32
Transportation Equipment (373)	201,347	5,292	33
Other General Equipment (379)	359,388		34
Other Tangible Property (390)	0		35
Total General Plant	594,543	8,372	
Total utility plant in service directly assignable	15,803,074	128,150	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	15,803,074	128,150	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			726,348 28
Total Treatment and Disposal Plant	0	0	7,384,395
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			10,521 31
Computer Equipment (372.1)			26,367 32
Transportation Equipment (373)			206,639 33
Other General Equipment (379)			359,388 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	602,915
Total utility plant in service directly assignable	19,860	0	15,911,364
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	19,860	0	15,911,364

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							
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)		
6.000	0	0	0	0	0	0	1
8.000	0	0	0	0	0	0	2
10.000	0	0	0	0	0	0	3
12.000	0	0	0	0	0	0	4
18.000	0	0	0	0	0	0	5
24.000	0	0	0	0	0	0	6
30.000	0	0	0	0	0	0	7
Total Utility	0	0	0	0	0	0	

SEWER OPERATING SECTION FOOTNOTES

NONE