



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

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Principal Office: 2000 SOUTH RODDIS AVENUE  
P.O. BOX 670  
MARSHFIELD, WI 54449

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For the Year Ended: DECEMBER 31, 1999

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

**Utility Address:** 2000 SOUTH RODDIS AVENUE

P.O. BOX 670

MARSHFIELD, WI 54449

**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 LEE A. BABCOCK

**Title:** OFFICE MANAGER

**Office Address:**

2000 SOUTH RODDIS AVENUE

P.O. BOX 670

MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 1195 EXT 324

**Fax Number:** (715) 389 - 2016

**E-mail Address:** lab@tznet.com

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR ROBERT KENNEY

**Title:** PRESIDENT

**Office Address:**

514 S ADAMS

MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 6901

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR MICHAEL FOTH CPA

**Title:**

**Office Address:** HAWKINS ASH BAPTIE & COMPANY LLP  
101 W 29TH STREET  
MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 1131

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 2/23/2000

**Period covered by most recent audit:** JANUARY 1, 1999 THRU DECEMBER 31, 1999

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

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**Name:** MR JOSEPH C. PACOVSKY

**Title:** UTILITY MANAGER

**Office Address:**  
2000 SOUTH RODDIS AVENUE  
P.O. BOX 670  
MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 1195 EXT 313

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:** MARSHFIELD WATER AND LIGHT COMMISSION

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

- MR TOM BITNER, TREASURER
- MR MARVIN DUERR, SECRETARY
- MR ROBERT KENNEY, PRESIDENT
- MR DON SCHNITZLER
- MR DON YOUNKER, VICE PRESIDENT

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**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	17,118,662	16,427,623	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	12,970,552	12,292,402	2
Depreciation Expense (403)	1,202,186	1,180,211	3
Amortization Expense (404-407)	153,279	5,238	4
Taxes (408)	965,019	990,743	5
<b>Total Operating Expenses</b>	<b>15,291,036</b>	<b>14,468,594</b>	
<b>Net Operating Income</b>	<b>1,827,626</b>	<b>1,959,029</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,827,626</b>	<b>1,959,029</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	(149,382)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	184,577	345,442	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>184,577</b>	<b>196,060</b>	
<b>Total Income</b>	<b>2,012,203</b>	<b>2,155,089</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>2,012,203</b>	<b>2,155,089</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	378,278	614,043	14
Amortization of Debt Discount and Expense (428)	20,939	72,474	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	2,946	3,540	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>402,163</b>	<b>690,057</b>	
<b>Net Income</b>	<b>1,610,040</b>	<b>1,465,032</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	28,423,672	27,391,186	20
Balance Transferred from Income (433)	1,610,040	1,465,032	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	11,464	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	366,258	432,546	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>29,655,990</b>	<b>28,423,672</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
NOW CHECKING	24,821	5
CD'S & REPO'S	109,910	6
LOCAL GOVERNMENT POOLED INVESTMENT FUND	48,561	7
MISCELLANEOUS	1,285	8
<b>Total (Acct. 419):</b>	<b>184,577</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		9
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		10
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		11
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		12
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
ADJUST ACCUM DEPR BALANCES 12/98	11,464	13
<b>Total (Acct. 435)--Debit:</b>	<b>11,464</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		14
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
DIVIDEND PAID TO CITY OF MARSHFIELD	366,258	15
<b>Total (Acct. 439)--Debit:</b>	<b>366,258</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### 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	2,425,907	14,692,755	0	0	17,118,662	1	
Less: interdepartmental sales	185	94,726	0	0	94,911	2	
Less: interdepartmental rents	0	67,981		0	67,981	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,120	14,229			15,349	5	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,424,602</b>	<b>14,515,819</b>	<b>0</b>	<b>0</b>	<b>16,940,421</b>		

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	421,757	31,246	453,003	1
Electric operating expenses	826,175	77,928	904,103	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	2,377	591	2,968	7
Water utility plant accounts	49,503	28,010	77,513	8
Electric utility plant accounts	190,914	77,298	268,212	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	1,113	240	1,353	13
Accum. prov. for depreciation of electric plant	32,915	7,313	40,228	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	223,842	(223,842)	0	18
All other accounts	9,281	1,216	10,497	19
<b>Total Payroll</b>	<b>1,757,877</b>	<b>0</b>	<b>1,757,877</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	51,400,057	48,786,617	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	12,908,615	11,958,035	2
<b>Net Utility Plant</b>	<b>38,491,442</b>	<b>36,828,582</b>	
Utility Plant Acquisition Adjustments (117-118)	141,876	146,768	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>38,633,318</b>	<b>36,975,350</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	8,692	7,906	8
Special Funds (125-128)	2,975,246	2,821,012	9
<b>Total Other Property and Investments</b>	<b>2,983,938</b>	<b>2,828,918</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	163,459	248,190	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	7,209	6,756	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,111,236	1,128,318	15
Other Accounts Receivable (143)	59,620	46,416	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	315,921	303,843	18
Materials and Supplies (151-163)	578,551	503,409	19
Prepayments (165)	2,466	3,108	20
Interest and Dividends Receivable (171)	13,382	9,528	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>2,251,844</b>	<b>2,249,568</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	100,783	121,721	24
Other Deferred Debits (182-186)	808,980	1,070,522	25
<b>Total Deferred Debits</b>	<b>909,763</b>	<b>1,192,243</b>	
<b>Total Assets and Other Debits</b>	<b>44,778,863</b>	<b>43,246,079</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	29,655,990	28,423,672	28
<b>Total Proprietary Capital</b>	<b>29,655,990</b>	<b>28,423,672</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	6,340,000	7,270,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>6,340,000</b>	<b>7,270,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,661,126	1,255,614	33
Payables to Municipality (233)	243,324	230,771	34
Customer Deposits (235)	59,128	59,145	35
Taxes Accrued (236)	775,933	775,933	36
Interest Accrued (237)	41,250	44,927	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	28,825	29,334	40
Miscellaneous Current and Accrued Liabilities (242)	327,923	278,882	41
<b>Total Current and Accrued Liabilities</b>	<b>3,137,509</b>	<b>2,674,606</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	2,270,198	1,903,901	43
Other Deferred Credits (253)	180,856	51,483	44
<b>Total Deferred Credits</b>	<b>2,451,054</b>	<b>1,955,384</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,194,310	2,922,417	49
<b>Total Liabilities and Other Credits</b>	<b>44,778,863</b>	<b>43,246,079</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	16,882,638	0	0	34,105,111	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)	56,199			356,109	7
<b>Total Utility Plant</b>	<b>16,938,837</b>	<b>0</b>	<b>0</b>	<b>34,461,220</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,603,404	0	0	9,303,135	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)				2,076	11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>3,603,404</b>	<b>0</b>	<b>0</b>	<b>9,305,211</b>	
<b>Net Utility Plant</b>	<b>13,335,433</b>	<b>0</b>	<b>0</b>	<b>25,156,009</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	3,327,601	8,628,704			<b>11,956,305</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	246,915	955,271			<b>1,202,186</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	11,104				<b>11,104</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION & TOOLS CLE	48,389	96,879			<b>145,268</b>	<b>9</b>
Salvage	4,096	48,448			<b>52,544</b>	<b>10</b>
Other credits (specify):						<b>11</b>
SEE FOOTNOTES FOR DETAIL	21,510	5,954			<b>27,464</b>	<b>12</b>
<b>Total credits</b>	<b>332,014</b>	<b>1,106,552</b>	<b>0</b>	<b>0</b>	<b>1,438,566</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	53,713	333,509			<b>387,222</b>	<b>15</b>
Cost of removal	2,498	98,612			<b>101,110</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>56,211</b>	<b>432,121</b>	<b>0</b>	<b>0</b>	<b>488,332</b>	<b>19</b>
<b>Balance End of Year</b>	<b>3,603,404</b>	<b>9,303,135</b>	<b>0</b>	<b>0</b>	<b>12,906,539</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)	89,833				<b>89,833</b>	89,833	<b>1</b>
Fuel stock expenses (152)					<b>0</b>	0	<b>2</b>
Plant mat. & oper. sup. (154)			418,114		<b>418,114</b>	337,136	<b>3</b>
<b>Total Electric Utility</b>					<b>507,947</b>	<b>426,969</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>507,947</b>	<b>426,969</b>	<b>1</b>
Water utility (154)	70,604	76,440	<b>2</b>
Sewer utility (154)		0	<b>3</b>
Heating utility (154)		0	<b>4</b>
Gas utility (154)		0	<b>5</b>
Merchandise (155)		0	<b>6</b>
Other materials & supplies (156)		0	<b>7</b>
Stores expense (163)		0	<b>8</b>
<b>Total Materials and Supplies</b>	<b>578,551</b>	<b>503,409</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1990 Series Bond Discount - Water	10,087	428	10,799	1
1993 Series Bond Discount - Electric	10,852	428	89,984	2
<b>Total</b>			<b>100,783</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<b><u>0</u></b>

**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)	
WATER REVENUE BONDS	12/01/1990	12/01/2004	6.80%	975,000	<b>1</b>
ELECTRIC REVENUE BOND	10/01/1993	12/01/2013	4.77%	5,365,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>6,340,000</b>	
Total Recquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31: 6,340,000**

### 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.

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

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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	775,933	1
<b>Accruals:</b>		
Charged water department expense	393,055	2
Charged electric department expense	579,849	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>972,904</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	775,933	6
Social Security taxes	104,976	7
PSC Remainder Assessment	17,976	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	74,019	9
<b>Total payments and other debits</b>	<b>972,904</b>	
<b>Balance end of year</b>	<b>775,933</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
Electric Revenue Bond - 1993	22,494	269,072	269,932	21,634	2
Water Revenue Bond - 1990	9,425	109,206	113,100	5,531	3
<b>Subtotal</b>	<b>31,919</b>	<b>378,278</b>	<b>383,032</b>	<b>27,165</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	13,008	2,946	1,869	14,085	6
<b>Subtotal</b>	<b>13,008</b>	<b>2,946</b>	<b>1,869</b>	<b>14,085</b>	
<b>Total</b>	<b>44,927</b>	<b>381,224</b>	<b>384,901</b>	<b>41,250</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,615,969	1,306,448	0	0	0	<b>2,922,417</b>	1
<b>Add credits during year:</b>							
For Services	66,109	112,237				<b>178,346</b>	2
For Mains	93,547					<b>93,547</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,775,625</b>	<b>1,418,685</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,194,310</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
RESCO STOCKS/ERMCO CERT	8,692	2
<b>Total (Acct. 124):</b>	<b>8,692</b>	
<b>Sinking Funds (125):</b>		
SPECIAL REDEMPTION FUND	1,398,754	3
<b>Total (Acct. 125):</b>	<b>1,398,754</b>	
<b>Depreciation Fund (126):</b>		
ELECTRIC DEPRECIATION	150,000	4
<b>Total (Acct. 126):</b>	<b>150,000</b>	
<b>Other Special Funds (128):</b>		
CERFITICATES OF DEPOSIT	500,000	5
LOCAL GOVERNMENT POOLED INVESTMENT FUND	926,492	6
<b>Total (Acct. 128):</b>	<b>1,426,492</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	181,714	10
Electric	929,522	11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>1,111,236</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	46,296	15
<b>Other (specify):</b>		

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

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
EWS BILLS AND OTHER A/R	13,324	16
<b>Total (Acct. 143):</b>	<b>59,620</b>	
<b>Receivables from Municipality (145):</b>		
ELECTRIC RECEIVABLE	29,676	17
WATER RECEIVABLE	44,065	18
SEWER CHARGE A/R	242,180	19
<b>Total (Acct. 145):</b>	<b>315,921</b>	
<b>Prepayments (165):</b>		
CHICAGO & NORTHWESTERN LEASE	2,466	20
<b>Total (Acct. 165):</b>	<b>2,466</b>	
<b>Extraordinary Property Losses (182):</b>		
DEMOLITION COSTS AND UNDEPRECIATED BALANCE ON POWER PLANT	609,430	21
<b>Total (Acct. 182):</b>	<b>609,430</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
WASTEWATER TREATMENT PLANT EVALUATION	6,767	22
MISCELLANEOUS	11,985	23
<b>Total (Acct. 183):</b>	<b>18,752</b>	
<b>Clearing Accounts (184):</b>		
NONE		24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
PAINT HUME AVENUE RESERVOIR	56,490	26
CAD SYSTEM-ELECTRIC	61,960	27
CAD SYSTEM-WATER	50,694	28
ELECTRIC & WATER RETIREMENT JOB ORDERS	11,654	29
<b>Total (Acct. 186):</b>	<b>180,798</b>	
<b>Payables to Municipality (233):</b>		
SEWAGE PAYABLE	243,324	30
<b>Total (Acct. 233):</b>	<b>243,324</b>	
<b>Other Deferred Credits (253):</b>		
DEMAND SIDE MANAGEMENT PROGRAM	180,213	31
EMISSION ALLOWANCES	643	32
<b>Total (Acct. 253):</b>	<b>180,856</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	16,527,993	33,189,201	0	0	49,717,194	1
Materials and Supplies	73,522	467,458	0	0	540,980	2
<b>Other (specify):</b>						
UTILITY PLANT ACQUISITION ADJUST.		144,322			144,322	3
<b>Less Average:</b>						
Reserve for Depreciation	3,465,502	8,965,919	0	0	12,431,421	4
Customer Advances for Construction	866,824	1,220,225			2,087,049	5
Contributions in Aid of Construction	1,695,797	1,362,566	0	0	3,058,363	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>10,573,392</b>	<b>22,252,271</b>	<b>0</b>	<b>0</b>	<b>32,825,663</b>	
Net Operating Income	641,782	1,185,844	0	0	1,827,626	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>6.07%</b>	<b>5.33%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.57%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	29,039,831	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>29,039,831</b>	
<b>Net Income</b>		
Net Income	1,610,040	5
 <b>Percent Return on Proprietary Capital</b>	 <b>5.54%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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

NONE

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

NONE

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

NONE

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**7. Any additional matters.**

NONE

**FINANCIAL SECTION FOOTNOTES**

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**Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)**

OTHER CREDITS:

WATER:

PROCEEDS FROM SALE OF ASSETS \$16,000  
ADJUST 1998 ACCUM DEPR BALANCES 5,510  
TOTAL \$21,510

ELECTRIC:

ADJUST 1998 ACCUM DEPR BALANCES 5,954

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**Bonds (Accts. 221 and 222) (Page F-14)**

\$500,000 of 1990 Water revenue bonds, with an interest rate of 7.00%, were called in December 1999.

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

AUTHORIZATION DATES:

EXTRAORDINARY PROPERTY LOSSES (ACCT 182):

Demolition costs and undepreciated balance on power plant - Authorized 12/30/97, to begin in 1999.

MISCELLANEOUS DEFERRED DEBITS (ACCT 186):

Paint Hume Reservoir - Water - Authorized 12/10/96, to begin in 1996.

CAD System - Electric & Water - Authorized 2/13/98, to begin in 1997.

Electric & Water Retirement Job Orders - Since these aren't being amortized, there is no authorization needed.

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**Identification and Ownership (Page iv)**

The Utility was founded in 1904, but the exact day and month are not known.

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**Identification and Ownership - Commission/Committee (Page iv)**

Mr. Don Younker, Vice President, resigned in December 1999.

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**FINANCIAL SECTION FOOTNOTES**

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

October 27, 2000

Mr. Lee A. Babcock, Office Manager  
Marshfield Electric and Water Department  
2000 South Roddis Avenue  
P.O. Box 670  
Marshfield, WI 54449-0670

1999 Analytical Review DWCCA-3420-ELE

Dear Mr. Babcock:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 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. The Wildwood Generating Plant was demolished in 1998 and all steam production plant accounts except for Account 310, Land and Land Rights, were closed. Since the balance in Account 310 no longer represents land used in steam production plant operations, this amount should be reclassified to another account as described below. Please provide this office with the adjustment that will be recorded in 2000.

a. If it is still considered plant in service but is used for another purpose, then the cost should be reclassified on a functional basis to another land account.

b. If it is still owned by the utility but is not considered plant in service, then the cost should be reclassified to either Account 121, Nonutility Property, or Account 105, Property Held for Future Use, based upon your plans for the property.

c. If the land is no longer owned by the utility, the cost should be retired.

2. We noted \$609,430 reported in Account 182, Extraordinary Property Losses, described as "DEMOLITION COSTS AND UNDEPRECIATED BALANCE ON POWER PLANT." We cannot locate a copy of the authorization from the PSC to amortize this amount. Please provide a copy of the letter, or portion of the order (including docket number and date), that authorizes this amount to be amortized.

3. During our review, we noted main additions reported on the Water Mains schedule. The Head Note to the water mains schedule requests an explanation of the financing of water mains. Your explanation refers the reader to Order 3420-WR-101 and x-2. Rule No. 3 of the General Rules for Reporting schedule, Page i of the annual report, indicates that the report information

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## FINANCIAL SECTION FOOTNOTES

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should stand alone in all particulars. In the future, please paraphrase the X-2 language instead of referencing the order number and X-2. Suggested language would be "financing is based on actual cost of the main installation as authorized by tariff rule X-2."

4. During our review, we noted that five 6 inch meters reported on the Meters schedule are not reported tested. The Wisconsin Administrative Code requires that 6 inch meters be tested annually. Please make every effort to test these meters annually.

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 it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\3420.doc

cc: Mr. Robert Kenney, President

Response received 11/2/00:

1. Will reclassify to a/c 389
2. Provided copy of December 30, 1997 letter
3. Will update explanation in future.
4. Passed testing comments on to water operations personnel.

ele

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	2,402,716	1
<b>Total Sales of Water</b>	<b>2,402,716</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,767	2
Miscellaneous Service Revenues (471)	1,387	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	19,037	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>23,191</b>	
<b>Total Operating Revenues</b>	<b>2,425,907</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	30,281	8
Pumping Expenses (620-633)	133,573	9
Water Treatment Expenses (640-652)	113,197	10
Transmission and Distribution Expenses (660-678)	446,528	11
Customer Accounts Expenses (901-905)	52,326	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	376,135	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,152,040</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	246,915	15
Amortization Expense (404-407)		16
Taxes (408)	385,170	17
<b>Total Other Operating Expenses</b>	<b>632,085</b>	
<b>Total Operating Expenses</b>	<b>1,784,125</b>	
<b>NET OPERATING INCOME</b>	<b>641,782</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	6,407	306,466	1,019,827	4
Commercial	712	261,891	564,435	5
Industrial	23	135,243	228,054	6
<b>Total Metered Sales to General Customers (461)</b>	<b>7,142</b>	<b>703,600</b>	<b>1,812,316</b>	
Private Fire Protection Service (462)	76		50,524	7
Public Fire Protection Service (463)	1		501,383	8
Other Sales to Public Authorities (464)	39	15,910	38,308	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	133	185	12
<b>Total Sales of Water</b>	<b>7,260</b>	<b>719,643</b>	<b>2,402,716</b>	

### 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)	1
NONE	NONE			1
<b>Total</b>		<u>0</u>	<u>0</u>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	501,383	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>501,383</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,767	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,767</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION FEES	1,387	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,387</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	19,037	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>19,037</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	6,437	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	15,529	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	8,583	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	(279)	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	11	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
<b>Total Source of Supply Expenses</b>	<b>30,281</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	12,875	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	69,812	17
Pumping Labor and Expenses (624)	18,319	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	2,833	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	7,122	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	22,612	25
<b>Total Pumping Expenses</b>	<b>133,573</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	35,851	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	59,303	<b>28</b>
Miscellaneous Expenses (643)	7,810	<b>29</b>
Rents (644)	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	<b>31</b>
Maintenance of Structures and Improvements (651)	6,229	<b>32</b>
Maintenance of Water Treatment Equipment (652)	4,004	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>113,197</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	18,409	<b>34</b>
Storage Facilities Expenses (661)	0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	27,186	<b>36</b>
Meter Expenses (663)	7,191	<b>37</b>
Customer Installations Expenses (664)	0	<b>38</b>
Miscellaneous Expenses (665)	60,158	<b>39</b>
Rents (666)	0	<b>40</b>
Maintenance Supervision and Engineering (670)	15,899	<b>41</b>
Maintenance of Structures and Improvements (671)	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	60,352	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	197,010	<b>44</b>
Maintenance of Fire Mains (674)	0	<b>45</b>
Maintenance of Services (675)	24,732	<b>46</b>
Maintenance of Meters (676)	8,834	<b>47</b>
Maintenance of Hydrants (677)	26,757	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>446,528</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	3,464	<b>50</b>
Meter Reading Labor (902)	12,076	<b>51</b>
Customer Records and Collection Expenses (903)	35,666	<b>52</b>
Uncollectible Accounts (904)	1,120	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	0	54
<b>Total Customer Accounts Expenses</b>	<b>52,326</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	130,899	56
Office Supplies and Expenses (921)	14,137	57
Administrative Expenses Transferred--Credit (922)	10,196	58
Outside Services Employed (923)	12,263	59
Property Insurance (924)	4,267	60
Injuries and Damages (925)	13,227	61
Employee Pensions and Benefits (926)	112,498	62
Regulatory Commission Expenses (928)	321	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	30,738	65
Rents (931)	67,981	66
Maintenance of General Plant (932)		67
<b>Total Administrative and General Expenses</b>	<b>376,135</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,152,040</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		355,627	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,886	2
<b>Net property tax equivalent</b>		<b>347,741</b>	
Social Security		34,744	3
PSC Remainder Assessment	RATIO OF ELECT & WATER PRIOR YR REV	2,685	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>385,170</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Wood				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.198500				3
County tax rate	mills		5.651390				4
Local tax rate	mills		10.984860				5
School tax rate	mills		8.376910				6
Voc. school tax rate	mills		1.587060				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.798720</b>				<b>10</b>
Less: state credit	mills		1.547030				11
<b>Net tax rate</b>	mills		<b>25.251690</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.984860</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.963970</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.948830</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.798720</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.781710</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.251690</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.739501</b>				<b>21</b>
Utility Plant, Jan. 1	\$	16,177,051	16,177,051				22
Materials & Supplies	\$	76,440	76,440				23
<b>Subtotal</b>	\$	<b>16,253,491</b>	<b>16,253,491</b>				<b>24</b>
Less: Plant Outside Limits	\$	1,573,845	1,573,845				25
<b>Taxable Assets</b>	\$	<b>14,679,646</b>	<b>14,679,646</b>				<b>26</b>
Assessment Ratio	dec.		1.007582				27
<b>Assessed Value</b>	\$	<b>14,790,947</b>	<b>14,790,947</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.739501</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>291,966</b>	<b>291,966</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	355,627					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>355,627</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	224,495		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)	431,841		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,104,719		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,761,055</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	10,733		12
Structures and Improvements (321)	346,860	1,495	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	260,333		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	130,525		20
<b>Total Pumping Plant</b>	<b>748,451</b>	<b>1,495</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	62,324		21
Structures and Improvements (331)	3,822,623	2,495	22
Water Treatment Equipment (332)	833,525		23
<b>Total Water Treatment Plant</b>	<b>4,718,472</b>	<b>2,495</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,308		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			224,495	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)			431,841	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,104,719	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>1,761,055</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			10,733	12
Structures and Improvements (321)			348,355	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			260,333	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			130,525	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>749,946</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			62,324	21
Structures and Improvements (331)			3,825,118	22
Water Treatment Equipment (332)			833,525	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,720,967</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			2,308	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,176,746		26
Transmission and Distribution Mains (343)	4,561,273	495,419	27
Fire Mains (344)	0		28
Services (345)	1,284,500	65,273	29
Meters (346)	639,916	30,940	30
Hydrants (348)	635,116	76,744	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>8,299,859</b>	<b>668,376</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	204,167		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	108,055	840	39
Laboratory Equipment (395)	6,224	1,594	40
Power Operated Equipment (396)	153,807	88,203	41
Communication Equipment (397)	173,258		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>645,511</b>	<b>90,637</b>	
<b>Total utility plant in service directly assignable</b>	<b>16,173,348</b>	<b>763,003</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>16,173,348</b>	<b>763,003</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			1,176,746 26
Transmission and Distribution Mains (343)	1,677		5,055,015 27
Fire Mains (344)			0 28
Services (345)	55		1,349,718 29
Meters (346)	16,412		654,444 30
Hydrants (348)	4,632		707,228 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>22,776</b>	<b>0</b>	<b>8,945,459</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			204,167 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			108,895 39
Laboratory Equipment (395)			7,818 40
Power Operated Equipment (396)	30,937		211,073 41
Communication Equipment (397)			173,258 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>30,937</b>	<b>0</b>	<b>705,211</b>
<b>Total utility plant in service directly assignable</b>	<b>53,713</b>	<b>0</b>	<b>16,882,638</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>53,713</b>	<b>0</b>	<b>16,882,638</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	200,360	2.22%	9,501	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	107,964	1.18%	13,036	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>308,324</b>		<b>22,537</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	191,597	2.86%	9,941	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	77,176	3.03%	7,888	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	37,468	3.03%	3,955	15
<b>Total Pumping Plant</b>	<b>306,241</b>		<b>21,784</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	498,714	2.00%	76,477	16
Water Treatment Equipment (332)	167,583	2.86%	23,221	17
<b>Total Water Treatment Plant</b>	<b>666,297</b>		<b>99,698</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	313,117	2.16%	25,418	19
Transmission and Distribution Mains (343)	623,981	0.70%	33,657	20
Fire Mains (344)	0			21
Services (345)	375,051	2.00%	26,342	22
Meters (346)	256,572	3.52%	22,781	23
Hydrants (348)	114,799	1.40%	9,395	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,683,520</b>		<b>117,593</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					209,861	4
315					0	5
316					121,000	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>330,861</b>	
321					201,538	8
322					0	9
323					0	10
324					0	11
325					85,064	12
326					0	13
327					0	14
328					41,423	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>328,025</b>	
331					575,191	16
332				(204)	190,600	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>(204)</b>	<b>765,791</b>	
341					0	18
342				(12,316)	326,219	19
343	1,677		656		656,617	20
344					0	21
345	55	1,400	176	12,316	412,430	22
346	16,412		1,681		264,622	23
348	4,632	1,098	1,583		120,047	24
349					0	25
	<b>22,776</b>	<b>2,498</b>	<b>4,096</b>	<b>0</b>	<b>1,779,935</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	101,817	15.00%	30,697
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	58,132	5.94%	6,444
Laboratory Equipment (395)	3,482	6.67%	468
Power Operated Equipment (396)	101,748	10.00%	11,020
Communication Equipment (397)	98,040	7.14%	12,371
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>363,219</b>		<b>61,000</b>
<b>Total accum. prov. directly assignable</b>	<b>3,327,601</b>		<b>322,612</b>
 Common Utility Plant Allocated to Water Department	 0		 38
 <b>Total accum. prov. for depreciation</b>	 <b>3,327,601</b>		 <b>322,612</b>

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391					0	27
391.1					0	28
392				5,510	138,024	29
393					0	30
394					64,576	31
395					3,950	32
396	30,937				81,831	33
397					110,411	34
397.1					0	35
398					0	36
399					0	37
	<b>30,937</b>	<b>0</b>	<b>0</b>	<b>5,510</b>	<b>398,792</b>	
	<b>53,713</b>	<b>2,498</b>	<b>4,096</b>	<b>5,306</b>	<b>3,603,404</b>	
					<b>0</b>	<b>38</b>
	<b>53,713</b>	<b>2,498</b>	<b>4,096</b>	<b>5,306</b>	<b>3,603,404</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			65,332	65,332	1
February			60,263	60,263	2
March			68,738	68,738	3
April			69,659	69,659	4
May			70,985	70,985	5
June			70,063	70,063	6
July			73,307	73,307	7
August			71,029	71,029	8
September			68,106	68,106	9
October			67,592	67,592	10
November			64,208	64,208	11
December			63,874	63,874	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>813,156</b>	<b>813,156</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,424	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				810,732	16
Less: Water sold				719,643	17
Losses and unaccounted for				91,089	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,731	21
Date of maximum: 6/21/1999					22
Cause of maximum:					23
CUSTOMER DEMAND, LAWN WATERING					
Minimum gallons pumped by all methods in any one day during reporting year				1,757	24
Date of minimum: 12/25/1999					25
Total KWH used for pumping for the year				1,655,094	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
#1 SOUTH SIDE	01	60	24	0	Yes	<b>1</b>
#2 SOUTH SIDE	02	58	18	0	Yes	<b>2</b>
#3 SOUTH SIDE	03	55	0	0	Yes	<b>3</b>
#4 SOUTH SIDE	04	55	24	0	Yes	<b>4</b>
#5 SOUTH SIDE	05	56	0	0	Yes	<b>5</b>
#6 SOUTH SIDE	06	62	0	0	Yes	<b>6</b>
#7 PARK	07	54	22	0	Yes	<b>7</b>
#8 PARK	08	60	22	0	Yes	<b>8</b>
#10 PARK	10	66	20	0	Yes	<b>9</b>
#13 NORTH SIDE	13	94	17	0	Yes	<b>10</b>
#15 NORTH SIDE	15	95	17	0	Yes	<b>11</b>
#16 NORTH SIDE	16	56	0	0	Yes	<b>12</b>
#17 NORTH SIDE	17	58	16	0	Yes	<b>13</b>
#18 NORTH SIDE	18	56	26	0	Yes	<b>14</b>
#19 NORTHEAST	19	62	26	0	Yes	<b>15</b>
#20 NORHTEAST	20	63	26	0	Yes	<b>16</b>
#21 NORTH SIDE	21	85	18	0	Yes	<b>17</b>
#22 NORTH SIDE	22	90	18	0	Yes	<b>18</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	10	13	1
Location	SOUTH SIDE	PARK	NORTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1965	1962	1948	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	214	410	300	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U. S. MOTOR	U. S. MOTOR	10
Year Installed	1965	1962	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	15	16	17	14
Location	NORTH SIDE	NORTH SIDE	NORTH SIDE	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TUR.	18
Year Installed	1948	1949	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	250	390	375	21
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	U. S. MOTOR	23
Year Installed	1948	1972	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	50	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	18	19	2	1
Location	NORTH SIDE	NORTHEAST	SOUTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	POMONA	5
Year Installed	1964	1986	1946	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	320	420	163	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	GENERAL ELECTRIC	9 10
Year Installed	1997	1997	1946	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	75	8	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	20	21	22	14
Location	NORTHEAST	NORTH	NORTH	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	JACUZZI	JACUZZI	18
Year Installed	1969	1990	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	400	350	350	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U. S. MOTOR	U. S. MOTOR	22 23
Year Installed	1969	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	40	40	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4	5	1
Location	SOUTH SIDE	SOUTH SIDE	SOUTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	POMONA	LAYNE	LAYNE	5
Year Installed	1946	1942	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	72	112	440	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U. S. MOTOR	U. S. MOTOR	9 10
Year Installed	1946	1946	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	10	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	6	7	8	14
Location	SOUTH SIDE	PARK	PARK	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	PAMONA	PAMONA	LAYNE	18
Year Installed	1946	1987	1988	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	167	142	175	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	WESTINGHOUSE	U. S. MOTOR	22 23
Year Installed	1946	1943	1988	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	5	8	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HUME AVENUE	HUME AVENUE-2	SOUTH SIDE BOOSTER	1
Location	HUME AVE	HUME AVE	SOUTH SIDE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	FAIRBANKS	AURORA	5
Year Installed	1969	1969	1995	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	900	900	1,000	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	FAIRBANKS	U. S. ELECTRIC	9 10
Year Installed	1969	1969	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	125	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	UPHAM BOOSTER#2	UPHAM BOOSTER#3	WATER TREATMENT	14
Location	UPHAM	UPHAM	MCMILLAN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	DELAVAL	LAYNE	18
Year Installed	1998	1961	1992	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	1,000	1,100	21
Pump Motor or Standby Engine Mfr	U.S.	MARATHON ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1998	1974	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	40	50	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WATER TREATMENT DUAL	WATER TREATMENT-HPZ1	WATER TREATMENT-LPZ1	1
Location	MCMILLAN	MCMILLAN	MCMILLAN	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1992	1990	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	3,000	420	1,400	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1990	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	25	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WATER TREATMENT-LPZ2	WATER TREATMENT-LPZ3	WILDWOOD BOOSTER	14
Location	MCMILLAN	MCMILLAN	WILDWOOD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1990	1990	1973	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,400	1,400	300	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	U. S. MOTOR	22 23
Year Installed	1990	1990	1973	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	40	26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GRANT PARK TOWER	HUME AVE	MCMILLAN ST SPHERE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1990	1969	1961	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	200	40	130	6
Total capacity in gallons	500,000	3,000,000	75,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.8000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	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	SOUTH BOOSTER	WILDWOOD	WTR TRTMNT-MCMLLN	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1923	1959	1992	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons	25,000	114,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	0.7200	4.8000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	0.750	1,286	0	0	0	1,286	1	
M	D	1.000	4,990	0	0	0	4,990	2	
M	D	1.500	870	0	0	0	870	3	
M	D	2.000	1,311	0	0	0	1,311	4	
M	D	4.000	17,364	0	0	0	17,364	5	
M	D	6.000	386,758	4,587	2,601	0	388,744	6	
M	D	8.000	83,581	3,034	0	0	86,615	7	
M	S	8.000	6,622	0	0	0	6,622	8	
M	D	10.000	36,748	2,279	7	0	39,020	9	
M	D	12.000	75,403	3,666	440	0	78,629	10	
M	D	16.000	17,565	0	0	0	17,565	11	
M	D	18.000	7,876	0	0	0	7,876	12	
M	S	18.000	15,500	0	0	0	15,500	13	
<b>Total Within Municipality</b>			<b>655,874</b>	<b>13,566</b>	<b>3,048</b>	<b>0</b>	<b>666,392</b>		
M	S	8.000	2,800	0	0	0	2,800	14	
M	S	12.000	20,573	0	0	0	20,573	15	
M	S	16.000	1,250	0	0	0	1,250	16	
<b>Total Outside of Municipality</b>			<b>24,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,623</b>		
<b>Total Utility</b>			<b>680,497</b>	<b>13,566</b>	<b>3,048</b>	<b>0</b>	<b>691,015</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,172	0	0	0	1,172		1
L	0.625	2,201	0	0	0	2,201		2
M	0.750	1,822	2	1	0	1,823		3
L	0.750	24	0	0	0	24		4
M	1.000	1,552	21	0	0	1,573		5
L	1.000	24	0	0	0	24		6
M	1.250	35	0	0	0	35		7
L	1.250	2	0	0	0	2		8
M	1.500	100	0	0	0	100		9
L	1.500	7	0	0	0	7		10
M	2.000	116	3	0	0	119		11
L	2.000	13	0	1	0	12		12
M	2.500	2	0	0	0	2		13
M	3.000	7	0	0	0	7		14
L	3.000	11	0	0	0	11		15
M	4.000	51	1	0	0	52		16
M	6.000	41	5	0	0	46		17
M	8.000	21	8	0	0	29		18
M	10.000	3	1	0	0	4		19
<b>Total Utility</b>		<b>7,204</b>	<b>41</b>	<b>2</b>	<b>0</b>	<b>7,243</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,855	171	231	9	<b>6,804</b>	770	<b>1</b>
0.750	116	0	4	(1)	<b>111</b>	0	<b>2</b>
1.000	249	26	15	6	<b>266</b>	45	<b>3</b>
1.250	7	0	1	0	<b>6</b>	0	<b>4</b>
1.500	79	10	1	(6)	<b>82</b>	10	<b>5</b>
2.000	88	6	1	(3)	<b>90</b>	8	<b>6</b>
3.000	35	7	2	(1)	<b>39</b>	14	<b>7</b>
4.000	13	2	0	0	<b>15</b>	0	<b>8</b>
6.000	5	0	0	0	<b>5</b>	0	<b>9</b>
<b>Total:</b>	<b>7,447</b>	<b>222</b>	<b>255</b>	<b>4</b>	<b>7,418</b>	<b>847</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	6,237	405	2	8	2	150	<b>6,804</b>	<b>1</b>
0.750	61	42	0	1	0	7	<b>111</b>	<b>2</b>
1.000	108	101	6	6	0	45	<b>266</b>	<b>3</b>
1.250	0	3	0	1	0	2	<b>6</b>	<b>4</b>
1.500	2	64	3	3	0	10	<b>82</b>	<b>5</b>
2.000	1	63	3	11	1	11	<b>90</b>	<b>6</b>
3.000	0	19	6	4	0	10	<b>39</b>	<b>7</b>
4.000	0	6	3	2	1	3	<b>15</b>	<b>8</b>
6.000	0	4	1	0	0	0	<b>5</b>	<b>9</b>
<b>Total:</b>	<b>6,409</b>	<b>707</b>	<b>24</b>	<b>36</b>	<b>4</b>	<b>238</b>	<b>7,418</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	723	35	12		746	2
<b>Total Fire Hydrants</b>	<b>723</b>	<b>35</b>	<b>12</b>	<b>0</b>	<b>746</b>	
<b>Flushing Hydrants</b>						
	6				6	3
<b>Total Flushing Hydrants</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	

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

Number of hydrants operated during year: 746  
 Number of distribution system valves end of year: 1,293  
 Number of distribution valves operated during year: 346

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## WATER OPERATING SECTION FOOTNOTES

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

MISC EXP (ACCT 603) - 1998's expense was abnormally high, due to write-off of preliminary survey costs of \$24,365. 1999's expense includes \$10,003 for a consultant to review the Peach Avenue contamination area.

TRANS & DIST EXP (ACCT 662) - 1999 expenses are higher, due to \$9,425 of Triple E locating service expense. This was included in account 665 in 1998

METER EXP (ACCT 663) - Higher than normal testing of meters was performed in 1998.

MISC EXP (ACCT 665) - 1999 expenses are lower, due to \$9,425 of Triple E locating service expense being recorded in account 663 in 1999. Wages are back in line with 1997. Wages were \$7,000 higher in 1998, due to costs associated with the CAD system.

MISC GENERAL EXP (ACCT 930) - 1998 expenses were higher than normal, due to two items: Payment of \$3,500 for a CD-Rom for marketing, and \$3,000 for a video for Groundwater Guardian.

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

The depreciation rate for transportation equipment is 10% or 20%, depending on the vehicle.

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### Water Mains (Page W-17)

Mains are financed in accordance with PSC order 3420-WR-101 (2/14/91), applicable to service rendered on or after 3/4/91, main extension schedule x-2.

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### Water Services (Page W-18)

The customer is charged for water to tap, which includes the valve. The property owner installs and maintains their own service.

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### Meters (Page W-19)

Adjustments were necessary to bring the end of year utility-owned meters in line with the meters at end of year by customer class. The adjustments represent only .05% of the total, and are therefore insignificant.

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### Hydrants and Distribution System Valves (Page W-20)

Less than half of the valves were operated during the year. However, part of our valve maintenance program is a practice to also replace any leaking valves each year. (We are replacing 1% of our valves yearly).

Fire hydrants consist of 707 six inch and 39 four inch hydrants. The 4 inch hydrants are used as fire hydrants and have been reported in that manner in prior years.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	13,485,228	1
<b>Total Sales of Electricity</b>	<b>13,485,228</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	11,045	2
Miscellaneous Service Revenues (451)	(1,939)	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,129,246	5
Interdepartmental Rents (455)	67,981	6
Other Electric Revenues (456)	1,194	7
<b>Total Other Operating Revenues</b>	<b>1,207,527</b>	
<b>Total Operating Revenues</b>	<b>14,692,755</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	9,840,844	8
Transmission Expenses (560-573)	29,366	9
Distribution Expenses (580-598)	807,506	10
Customer Accounts Expenses (901-905)	191,252	11
Sales Expenses (911-916)	200,000	12
Administrative and General Expenses (920-932)	749,544	13
<b>Total Operation and Maintenance Expenses</b>	<b>11,818,512</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	955,271	14
Amortization Expense (404-407)	153,279	15
Taxes (408)	579,849	16
<b>Total Other Expenses</b>	<b>1,688,399</b>	
<b>Total Operating Expenses</b>	<b>13,506,911</b>	
<b>NET OPERATING INCOME</b>	<b>1,185,844</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	11,045	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>11,045</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	(1,939)	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>(1,939)</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT FROM POLE CONTACTS	53,091	5
TRANSMISSION LEASE	1,076,155	6
<b>Total Rent from Electric Property (454)</b>	<b>1,129,246</b>	
<b>Interdepartmental Rents (455):</b>		
USE OF ELECTRIC PROPERTY (ALLOCATION) BY WATER DEPARTMENT	67,981	7
<b>Total Interdepartmental Rents (455)</b>	<b>67,981</b>	
<b>Other Electric Revenues (456):</b>		
MINOR SERVICES AND SALES OF MATERIALS	1,194	8
<b>Total Other Electric Revenues (456)</b>	<b>1,194</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	4,477	25
Fuel (547)	0	26
Generation Expenses (548)	18,099	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)	9,625	<b>28</b>
Rents (550)	0	<b>29</b>
Maintenance Supervision and Engineering (551)	3,188	<b>30</b>
Maintenance of Structures (552)	1,582	<b>31</b>
Maintenance of Generating and Electric Plant (553)	270,093	<b>32</b>
Maintenance of Miscellaneous Other Power Generating Plant (554)	1,953	<b>33</b>
<b>Total Other Power Generation Expenses</b>	<b>309,017</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	9,531,827	<b>34</b>
System Control and Load Dispatching (556)	0	<b>35</b>
Other Expenses (557)	0	<b>36</b>
<b>Total Other Power Supply Expenses</b>	<b>9,531,827</b>	
<b>Total Power Production Expenses</b>	<b>9,840,844</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)	3,189	<b>37</b>
Load Dispatching (561)	0	<b>38</b>
Station Expenses (562)	11,290	<b>39</b>
Overhead Line Expenses (563)	593	<b>40</b>
Underground Line Expenses (564)	30	<b>41</b>
Miscellaneous Transmission Expenses (566)	0	<b>42</b>
Rents (567)	126	<b>43</b>
Maintenance Supervision and Engineering (568)	0	<b>44</b>
Maintenance of Structures (569)	0	<b>45</b>
Maintenance of Station Equipment (570)	3,883	<b>46</b>
Maintenance of Overhead Lines (571)	10,255	<b>47</b>
Maintenance of Underground Lines (572)	0	<b>48</b>
Maintenance of Miscellaneous Transmission Plant (573)	0	<b>49</b>
<b>Total Transmission Expenses</b>	<b>29,366</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	165,132	<b>50</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)	4,156	51
Station Expenses (582)	20,906	52
Overhead Line Expenses (583)	32,104	53
Underground Line Expenses (584)	33,188	54
Street Lighting and Signal System Expenses (585)	0	55
Meter Expenses (586)	75,900	56
Customer Installations Expenses (587)	27,782	57
Miscellaneous Distribution Expenses (588)	135,868	58
Rents (589)	3,633	59
Maintenance Supervision and Engineering (590)	60,700	60
Maintenance of Structures (591)	0	61
Maintenance of Station Equipment (592)	16,292	62
Maintenance of Overhead Lines (593)	172,004	63
Maintenance of Underground Lines (594)	28,441	64
Maintenance of Line Transformers (595)	4,763	65
Maintenance of Street Lighting and Signal Systems (596)	12,951	66
Maintenance of Meters (597)	7,994	67
Maintenance of Miscellaneous Distribution Plant (598)	5,692	68
<b>Total Distribution Expenses</b>	<b>807,506</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	10,856	69
Meter Reading Expenses (902)	49,003	70
Customer Records and Collection Expenses (903)	117,164	71
Uncollectible Accounts (904)	14,229	72
Miscellaneous Customer Accounts Expenses (905)	0	73
<b>Total Customer Accounts Expenses</b>	<b>191,252</b>	
<b>SALES EXPENSES</b>		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	0	75
Advertising Expenses (913)	200,000	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)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)	0	77
<b>Total Sales Expenses</b>	<b>200,000</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	250,796	78
Office Supplies and Expenses (921)	24,385	79
Administrative Expenses Transferred -- Credit (922)	46,297	80
Outside Services Employed (923)	81,513	81
Property Insurance (924)	7,924	82
Injuries and Damages (925)	27,690	83
Employee Pensions and Benefits (926)	221,348	84
Regulatory Commission Expenses (928)	11,807	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	65,317	87
Rents (931)	0	88
Maintenance of General Plant (932)	105,061	89
<b>Total Administrative and General Expenses</b>	<b>749,544</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>11,818,512</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		420,306	1
Social Security		70,233	2
Wisconsin Gross Receipts Tax		74,019	3
PSC Remainder Assessment	RATIO OF ELECT & WATER PRIOR YR REV	15,291	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>579,849</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Wood				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.198500				3
County tax rate	mills		5.651390				4
Local tax rate	mills		10.984860				5
School tax rate	mills		8.376910				6
Voc. school tax rate	mills		1.587060				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.798720</b>				<b>10</b>
Less: state credit	mills		1.547030				11
<b>Net tax rate</b>	mills		<b>25.251690</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.984860</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.963970</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.948830</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.798720</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.781710</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.251690</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.739501</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>32,609,567</b>	32,609,567				<b>22</b>
Materials & Supplies	\$	<b>337,136</b>	337,136				<b>23</b>
<b>Subtotal</b>	\$	<b>32,946,703</b>	<b>32,946,703</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>14,648,222</b>	14,648,222				<b>25</b>
<b>Taxable Assets</b>	\$	<b>18,298,481</b>	<b>18,298,481</b>				<b>26</b>
Assessment Ratio	dec.		1.007582				<b>27</b>
<b>Assessed Value</b>	\$	<b>18,437,220</b>	<b>18,437,220</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.739501</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>363,942</b>	<b>363,942</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	420,306					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 5)	\$						<b>32</b>
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>420,306</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	38,497		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>38,497</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	12,099		18
Structures and Improvements (341)	2,499,632		19
Fuel Holders, Producers and Accessories (342)	478,768		20
Prime Movers (343)	0		21
Generators (344)	4,208,432		22
Accessory Electric Equipment (345)	651,621		23
Miscellaneous Power Plant Equipment (346)	25,565	480	24
<b>Total Other Production Plant</b>	<b>7,876,117</b>	<b>480</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	322,909		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			38,497	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>38,497</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			12,099	18
Structures and Improvements (341)			2,499,632	19
Fuel Holders, Producers and Accessories (342)			478,768	20
Prime Movers (343)			0	21
Generators (344)			4,208,432	22
Accessory Electric Equipment (345)			651,621	23
Miscellaneous Power Plant Equipment (346)			26,045	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>7,876,597</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			322,909	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)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	6,048,673	262,660	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	1,807,087		29
Overhead Conductors and Devices (356)	949,867		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>9,128,536</b>	<b>262,660</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	7,013		34
Structures and Improvements (361)	62,696	11,340	35
Station Equipment (362)	256,274		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	2,972,109	309,632	38
Overhead Conductors and Devices (365)	3,988,437	475,302	39
Underground Conduit (366)	132,938	111,143	40
Underground Conductors and Devices (367)	814,817	130,497	41
Line Transformers (368)	2,822,454	239,657	42
Services (369)	505,800	29,422	43
Meters (370)	906,415	49,845	44
Installations on Customers' Premises (371)	180,544	21,469	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	346,493	49,410	47
<b>Total Distribution Plant</b>	<b>12,995,990</b>	<b>1,427,717</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	495,241	245,721	49
Office Furniture and Equipment (391)	86,966	1,222	50
Computer Equipment (391.1)	369,854	19,846	51
Transportation Equipment (392)	425,895	112,084	52
Stores Equipment (393)	11,076	2,008	53
Tools, Shop and Garage Equipment (394)	180,368	10,377	54
Laboratory Equipment (395)	42,168		55
Power Operated Equipment (396)	455,058	80,901	56
Communication Equipment (397)	159,540	2,312	57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			6,311,333 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			1,807,087 29
Overhead Conductors and Devices (356)			949,867 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>9,391,196</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			7,013 34
Structures and Improvements (361)	1,895		72,141 35
Station Equipment (362)			256,274 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	53,648		3,228,093 38
Overhead Conductors and Devices (365)	81,850		4,381,889 39
Underground Conduit (366)			244,081 40
Underground Conductors and Devices (367)	9,702		935,612 41
Line Transformers (368)	23,506		3,038,605 42
Services (369)	8,362		526,860 43
Meters (370)	10,611		945,649 44
Installations on Customers' Premises (371)	7,421		194,592 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	21,670		374,233 47
<b>Total Distribution Plant</b>	<b>218,665</b>	<b>0</b>	<b>14,205,042</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)	377		740,585 49
Office Furniture and Equipment (391)			88,188 50
Computer Equipment (391.1)	26,242		363,458 51
Transportation Equipment (392)	30,459		507,520 52
Stores Equipment (393)			13,084 53
Tools, Shop and Garage Equipment (394)			190,745 54
Laboratory Equipment (395)			42,168 55
Power Operated Equipment (396)	57,766		478,193 56
Communication Equipment (397)			161,852 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)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	7,986		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>2,234,152</b>	<b>474,471</b>	
<b>Total utility plant in service directly assignable</b>	<b>32,273,292</b>	<b>2,165,328</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
<b>Total utility plant in service</b>	<b>32,273,292</b>	<b>2,165,328</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			7,986 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>114,844</b>	<b>0</b>	<b>2,593,779</b>
<b>Total utility plant in service directly assignable</b>	<b>333,509</b>	<b>0</b>	<b>34,105,111</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>333,509</b>	<b>0</b>	<b>34,105,111</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	469,084	2.69%	67,240	13
Fuel Holders, Producers and Accessories (342)	80,209	3.06%	14,651	14
Prime Movers (343)	0			15
Generators (344)	634,878	2.66%	111,945	16
Accessory Electric Equipment (345)	139,641	3.14%	20,461	17
Miscellaneous Power Plant Equipment (346)	2,211	2.89%	746	18
<b>Total Other Production Plant</b>	<b>1,326,023</b>		<b>215,043</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0			19
Station Equipment (353)	945,833	2.44%	150,792	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	724,487	3.44%	62,164	22
Overhead Conductors and Devices (356)	315,647	2.86%	27,166	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341					536,324	13
342					94,860	14
343					0	15
344					746,823	16
345					160,102	17
346					2,957	18
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,541,066</b>	
352					0	19
353			10		1,096,635	20
354					0	21
355					786,651	22
356					342,813	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>1,985,967</b>		<b>240,122</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	10,379	2.50%	1,685	27
Station Equipment (362)	207,523	2.78%	7,124	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,099,346	3.44%	106,643	30
Overhead Conductors and Devices (365)	934,246	2.50%	104,629	31
Underground Conduit (366)	4,746	2.50%	4,712	32
Underground Conductors and Devices (367)	270,006	3.33%	29,145	33
Line Transformers (368)	833,283	2.57%	75,314	34
Services (369)	209,185	4.62%	23,855	35
Meters (370)	383,073	2.71%	25,095	36
Installations on Customers' Premises (371)	25,442	9.09%	17,049	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	171,289	4.13%	14,883	39
<b>Total Distribution Plant</b>	<b>4,148,518</b>		<b>410,134</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	357,019	2.27%	14,027	40
Office Furniture and Equipment (391)	46,238	6.25%	5,474	41
Computer Equipment (391.1)	196,070	16.00%	58,665	42
Transportation Equipment (392)	188,912	15.00%	51,878	43
Stores Equipment (393)	11,076	4.00%	483	44
Tools, Shop and Garage Equipment (394)	57,037	5.26%	9,760	45
Laboratory Equipment (395)	16,992	6.25%	2,635	46
Power Operated Equipment (396)	246,634	10.00%	35,621	47
Communication Equipment (397)	39,091	5.88%	9,449	48
Miscellaneous Equipment (398)	9,127	14.29%	0	49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>1,168,196</b>		<b>187,992</b>	
<b>Total accum. prov. directly assignable</b>	<b>8,628,704</b>		<b>1,053,291</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	<b>0</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>2,226,099</b>	
361	1,895		1,895		12,064	27
362					214,647	28
363					0	29
364	53,648	36,886	16,496		1,131,951	30
365	81,850	44,276	17,922		930,671	31
366					9,458	32
367	9,702	4,198	1,086		286,337	33
368	23,506		3,784		888,875	34
369	8,362	8,563			216,115	35
370	10,611		67		397,624	36
371	7,421	939	1,103		35,234	37
372					0	38
373	21,670	3,302	6,085		167,285	39
	<b>218,665</b>	<b>98,164</b>	<b>48,438</b>	<b>0</b>	<b>4,290,261</b>	
390	377				370,669	40
391					51,712	41
391.1	26,242	448			228,045	42
392	30,459			5,954	216,285	43
393					11,559	44
394					66,797	45
395					19,627	46
396	57,766				224,489	47
397					48,540	48
398				(1,141)	7,986	49
399					0	50
	<b>114,844</b>	<b>448</b>	<b>0</b>	<b>4,813</b>	<b>1,245,709</b>	
	<b>333,509</b>	<b>98,612</b>	<b>48,448</b>	<b>4,813</b>	<b>9,303,135</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b><u>8,628,704</u></b>		<b><u>1,053,291</u></b>

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>333,509</b>	<b>98,612</b>	<b>48,448</b>	<b>4,813</b>	<b>9,303,135</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	0.00	1.00	3
<b>Other:</b>			
13.4/4.16KV & 120/240V SECONDARY VOLTAGE	0.24	297.09	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)	0.00	2.20	7
<b>Other:</b>			
13.4/4.16KV & 120/240V SECONDARY VOLTAGE	1.25	255.49	8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV	0.00	30.48	11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	193	11
Nonfarm	2,581	12
<b>Total</b>	<b>2,774</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>2,774</b>	<b>14</b>

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	55,000	Monday	01/11/1999	13:00	31,560	<b>1</b>
February	02	50,000	Thursday	02/04/1999	12:00	27,035	<b>2</b>
March	03	50,000	Friday	03/05/1999	10:00	28,314	<b>3</b>
April	04	48,000	Monday	04/19/1999	11:00	26,147	<b>4</b>
May	05	49,000	Monday	05/17/1999	11:00	29,478	<b>5</b>
June	06	57,000	Wednesday	06/09/1999	15:00	28,926	<b>6</b>
July	07	65,000	Thursday	07/29/1999	16:00	32,831	<b>7</b>
August	08	59,000	Friday	08/27/1999	03:00	28,667	<b>8</b>
September	09	60,000	Friday	09/03/1999	14:00	26,969	<b>9</b>
October	10	47,000	Monday	10/04/1999	08:00	28,145	<b>10</b>
November	11	52,000	Monday	11/29/1999	17:00	26,723	<b>11</b>
December	12	59,000	Monday	12/20/1999	17:00	30,514	<b>12</b>
<b>Total</b>		<b>651,000</b>				<b>345,309</b>	

**System Name**

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 Service Corporation

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	345,309	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>345,309</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	331,081	18
Sales For Resale	0	19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	178	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	371	22
<b>Total Used by Company</b>	<b>549</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>331,630</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	13,679	27
<b>Total Energy Losses</b>	<b>13,679</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.9614%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>345,309</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	10,109	89,438	1
<b>Total Sales for Residential Sales</b>		<b>10,109</b>	<b>89,438</b>	
<b>Commercial &amp; Industrial</b>				
GENERAL SERVICE	CG-1	1,428	36,978	2
SMALL POWER	CP-1	151	41,611	3
LARGE POWER	CP-2	26	32,464	4
INDUSTRIAL POWER	CP-3	14	126,576	5
INTERDEPARTMENTAL	MP-1	18	2,254	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>1,637</b>	<b>239,883</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREEL LIGHTING	MS-1	7	1,245	7
AREA LIGHTING	MS-2	467	515	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>474</b>	<b>1,760</b>	
<b>Sales for Resale</b>				
NONE				9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>12,220</b>	<b>331,081</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		4,176,279	(93,384)	<b>4,082,895</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>4,176,279</b>	<b>(93,384)</b>	<b>4,082,895</b>	
		1,703,543	(39,212)	<b>1,664,331</b>	<b>2</b>
146,911	146,267	1,959,361	(42,282)	<b>1,917,079</b>	<b>3</b>
88,911	98,422	1,405,074	(30,614)	<b>1,374,460</b>	<b>4</b>
238,256	329,447	4,327,522	(122,616)	<b>4,204,906</b>	<b>5</b>
		97,173	(2,447)	<b>94,726</b>	<b>6</b>
<b>474,078</b>	<b>574,136</b>	<b>9,492,673</b>	<b>(237,171)</b>	<b>9,255,502</b>	
		101,807	(1,511)	<b>100,296</b>	<b>7</b>
		47,095	(560)	<b>46,535</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>148,902</b>	<b>(2,071)</b>	<b>146,831</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>474,078</b>	<b>574,136</b>	<b>13,817,854</b>	<b>(332,626)</b>	<b>13,485,228</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPS				1
Point of Delivery	MCMILLAN,WW,HUME				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	115,000				4
Point of Metering	4				5
Total of 12 Monthly Maximum Demands -- kW	651,000				6
Average load factor	72.6612%				7
Total Cost of Purchased Power	9,531,827				8
Average cost per kWh	0.0276				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	16,225	15,334			12
February	14,596	12,439			13
March	16,174	12,139			14
April	14,931	11,216			15
May	17,025	12,453			16
June	16,368	12,558			17
July	18,085	14,747			18
August	16,108	12,558			19
September	15,346	11,624			20
October	14,926	13,219			21
November	15,289	11,434			22
December	16,102	14,412			23
<b>Total kWh (000)</b>	<b>191,175</b>	<b>154,133</b>			<b>24</b>

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
<b>Total kWh (000)</b>					<b>51</b>

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Arnold	Downtown	Hume	McMillan	Plant	1
Voltage--High Side	13,200	13,200	115,000	115,000	13,200	2
Voltage--Low Side	4,160	4,160	13,200	13,200	4,160	3
Num. Main Transformers in Operation	1	1	1	2	1	4
Capacity of Transformers in kVA	2,500	3,750	28,000	56,000	7,500	5
Number of Spare Transformers on Hand	1	1	0	0	1	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	
Name of Substation	Spare	Spruce	Wildwood	Wildwood-2	13
Voltage--High Side	13,200	13,200	115,000	115,000	14
Voltage--Low Side	4,160	4,160	13,200	24,940	15
Num. of Main Transformers in Operation	0	1	2	1	16
Capacity of Transformers in kVA	5,000	2,500	56,000	20,000	17
Number of Spare Transformers on Hand		1	0	0	18
15-Minute Maximum Demand in kW					19
Dt and Hr of Such Maximum Demand					20
Kwh Output					21

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	
Name of Substation					22
Voltage--High Side					23
Voltage--Low Side					24
Num. of Main Transformers in Operation					25
Capacity of Transformers in kVA					26
Number of Spare Transformers on Hand					27
15-Minute Maximum Demand in kW					28
Dt and Hr of Such Maximum Demand					29
Kwh Output					30

### 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	12,014	4,330	145,133	1
Acquired during year	262	224	11,090	2
<b>Total</b>	<b>12,276</b>	<b>4,554</b>	<b>156,223</b>	<b>3</b>
Retired during year	192	81	2,041	4
Sales, transfers or adjustments increase (decrease)	17	0	(300)	5
<b>Number end of year</b>	<b>12,101</b>	<b>4,473</b>	<b>153,882</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	11,864	3,828	119,501	8
In utility's use	30	0		9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	207	645	34,381	12
<b>Total end of year</b>	<b>12,101</b>	<b>4,473</b>	<b>153,882</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	250	255	306,000	1
Mercury Vapor	400	6	1,086	2
Sodium Vapor	100	348	194,532	3
Sodium Vapor	150	481	384,800	4
Sodium Vapor	250	140	176,400	5
<b>Total</b>		<b>1,230</b>	<b>1,062,818</b>	
<b>Ornamental</b>				
Sodium Vapor	250	92	115,920	6
<b>Total</b>		<b>92</b>	<b>115,920</b>	
<b>Other</b>				
NONE				7
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operating Revenues & Expenses (Page E-01)

Amortization expense (Accounts 404-407): Includes \$148,041 of amortization of extraordinary property losses in account 182 - see also Financial Section Footnotes for page F-19.

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

MAINT OF GEN & EL PLANT (ACCT 553) - Maintenance was performed on the M-3 combustion turbine in 1999. This was major maintenance that is performed approximately every five years.

METER EXPENSE (ACCT 586) - In 1999, two linemen were used for loosening/reattaching meter sockets for customers, while one meter person was used in 1998. Because there were two linemen, at a higher rate, performing the same work, the costs are higher in 1999. Also, the labor cost for meter bypass repair is included in this account in 1999 as well.

CUSTOMER INSTALLATION EXP (ACCT 587) - Includes \$21,235 for moving a customer-owned transformer at an apartment complex.

MISC DISTRIBUTION EXP (ACCT 588) - 1998 expenses were higher than 1999, due to the following: \$23,000 was spent converting the Electric maps to the CAD system in 1998. The vacation accrual for 1999 was \$7500 less than 1998. Wages and the related benefits decreased by almost \$23,000 due to fewer formal safety meetings in 1999.

OUTSIDE SERVICES EMPLOYED (ACCT 923) - Expenses are back in line with 1997. 1998 expenses were higher due to two years of fees for MAPPCOR paid in 1998; CY Allen consultant \$8800.

REGULATORY COMMISSION EXP (ACCT 928) - Expenses are back in line with 1997. 1998 expenses were higher due to Municipal Wholesale - Assessment for WP&L merger of \$14,800.

MISC GENERAL EXP (ACCT 930) - 1998 expenses were higher due to 1997 annual report expenses of \$10,100; payment to Chamber of Commerce CD ROM for \$6,500 1999 expense for 1998 annual report was only \$3,052.

MAINT OF GENERAL PLANT (ACCT 932) - 1999 expenses are higher than 1998 due to: Repairs to heating system \$14,466; Blacktop parking lot \$9,594; Repairs on garage doors \$2,046.

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

#### ADDITIONS:

Structures and Improvements - Purchased an existing building at 1210 S. Oak Avenue, which is rented to the Water Department for their operations.

Line Transformers - added a second transformer to the Wildwood Substation.

All other additions and retirements on pages E-6 and E-7 are normal and regular purchases and retirements.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Electric (Page E-08)

New depreciation rates for Other Production Plant (M-33 Combustion Turbine) took effect in 1999.

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### Internal Combustion Generation Plants (Page E-19)

Marshfield Electric and Water Department purchased a 32% undivided ownership from Wisconsin Public Service Corporation in the West Marinette Unit 33. Wisconsin Public Service Corporation is builder and operator of the M33 75MW Combustion Turbine constructed in 1993. Permission was received from the PSC in 1994 to use the pages 403.5 and related footnotes of FERC Form #1 which are submitted by the WPSC and they can be found on our prior years PSC reports. The WPSC also uses these FERC pages in lieu of the related PSC report.

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### Substation Equipment (Page E-23)

There is a total of just one transformer that serves as a backup for all substations with a voltage - High side of 13,200.

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