



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF OCONOMOWOC UTILITIES

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Principal Office: 174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066

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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**

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**Exact Utility Name:** CITY OF OCONOMOWOC UTILITIES

**Utility Address:** 174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066

**When was utility organized?** 12/31/1900

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR MARK MOLITOR  
**Title:** OFFICE SUPERVISOR

**Office Address:**  
174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066

**Telephone:** (414) 569 - 3226

**Fax Number:** (414) 569 - 3238

**E-mail Address:** mmolitor@wppisys.org

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

**Name:** MR THOMAS KARMAN CPA  
**Title:** PARTNER

**Office Address:** SCHENCK & ASSOCIATES  
200 S. WASHINGTON STREET  
P.O. BOX 1000  
GREEN BAY, WI 54305-1000

**Telephone:** (920) 455 - 4300 EXT 111

**Fax Number:** (920) 435 - 8227

**E-mail Address:**

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

**Name:** MR JOHN D GROSS  
**Title:** CHAIRMAN OF UTILITY COMMITTEE

**Office Address:**  
302 CONCORD ROAD  
OCONOMOWOC, WI 53066

**Telephone:** (262) 567 - 0238

**Fax Number:**

**E-mail Address:**

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

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## IDENTIFICATION AND OWNERSHIP

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

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**Name:** SCHENCK & ASSOCIATES

**Title:**

**Office Address:** SCHENCK & ASSOCIATES  
200 S. WASHINGTON STREET  
P.O. BOX 1000  
GREEN BAY, WI 54305-1000

**Telephone:** (920) 455 - 4300 EXT 111

**Fax Number:** (920) 435 - 8227

**E-mail Address:**

**Date of most recent audit report:** 3/12/1999

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

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

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**Name:** MR MARK FRYE

**Title:** TECHNICAL OPERATIONS ASST.

**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53033

**Telephone:** (414) 569 - 3198

**Fax Number:** (414) 569 - 2164

**E-mail Address:** mfrye@wppisys.org

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**Name:** MR RICHARD MERCIER

**Title:** CITY ADMINISTRATOR / TREASURER

**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53066

**Telephone:** (414) 569 - 2183

**Fax Number:** (414) 569 - 3238

**E-mail Address:** rmercier@wppisys.org

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**Name:** MR TOM ZEROOTH

**Title:** TECHNICAL OPERATIONS MANAGER

**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53066

**Telephone:** (414) 569 - 3197

**Fax Number:** (414) 569 - 2164

**E-mail Address:** tzerooth@wppisys.org

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** MS DIANE GARD  
**Title:** FINANCE DIRECTOR

**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53066

**Telephone:** (414) 569 - 3234

**Name of utility commission/committee:** OCONOMOWOC UTILITY COMMITTEE

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

MS LORA MAE COCHRANE, ALDERMAN  
MR JOHN GROSS, ALDERMAN  
MR JAY LARSEN, ALDERMAN

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

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	10,881,510	10,591,695	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	8,799,274	8,408,731	2
Depreciation Expense (403)	777,100	741,415	3
Amortization Expense (404-407)	31,764	31,764	4
Taxes (408)	576,675	570,782	5
<b>Total Operating Expenses</b>	<b>10,184,813</b>	<b>9,752,692</b>	
<b>Net Operating Income</b>	<b>696,697</b>	<b>839,003</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>696,697</b>	<b>839,003</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	321,251	343,987	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>321,251</b>	<b>343,987</b>	
<b>Total Income</b>	<b>1,017,948</b>	<b>1,182,990</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,017,948</b>	<b>1,182,990</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	99,648	178,139	14
Amortization of Debt Discount and Expense (428)	34,000	10,711	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>133,648</b>	<b>188,850</b>	
<b>Net Income</b>	<b>884,300</b>	<b>994,140</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	14,618,458	13,624,318	20
Balance Transferred from Income (433)	884,300	994,140	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>15,502,758</b>	<b>14,618,458</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>		
ELECTRIC UTILITY	265,653	5
WATER UTILITY	55,598	6
<b>Total (Acct. 419):</b>	<b>321,251</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</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	1,151,196	9,730,314	0	0	<b>10,881,510</b>	<b>1</b>
Less: interdepartmental sales	0	65,735	0	0	<b>65,735</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,151,196</b>	<b>9,664,579</b>	<b>0</b>	<b>0</b>	<b>10,815,775</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	213,925	2,404	<b>216,329</b>	1
Electric operating expenses	429,128	8,392	<b>437,520</b>	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts		42,058	<b>42,058</b>	8
Electric utility plant accounts		241,961	<b>241,961</b>	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			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	294,815	(294,815)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>937,868</b>	<b>0</b>	<b>937,868</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	28,625,074	27,190,601	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,286,435	9,618,939	2
<b>Net Utility Plant</b>	<b>18,338,639</b>	<b>17,571,662</b>	
Utility Plant Acquisition Adjustments (117-118)	440,595	472,359	3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>18,779,234</b>	<b>18,044,021</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)	935,966	989,104	8
Special Funds (125-128)	294,239	1,579,268	9
<b>Total Other Property and Investments</b>	<b>1,230,205</b>	<b>2,568,372</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,180	35,882	10
Special Deposits (132-134)	47,205	43,392	11
Working Funds (135)	300	300	12
Temporary Cash Investments (136)	4,852,348	4,500,387	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	813,238	803,877	15
Other Accounts Receivable (143)	107,316	102,835	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	575,512	81,046	18
Materials and Supplies (151-163)	349,977	357,755	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	6,652	862	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>6,755,728</b>	<b>5,926,336</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	13,161	47,162	24
Other Deferred Debits (182-186)	59,601	87,897	25
<b>Total Deferred Debits</b>	<b>72,762</b>	<b>135,059</b>	
<b>Total Assets and Other Debits</b>	<b>26,837,929</b>	<b>26,673,788</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,379,528	1,379,528	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	15,502,758	14,618,458	<b>28</b>
<b>Total Proprietary Capital</b>	<b>16,882,286</b>	<b>15,997,986</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	915,000	2,363,600	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	519,002	538,863	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,434,002</b>	<b>2,902,463</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	873,942	623,426	<b>33</b>
Payables to Municipality (233)	23,886	247,621	<b>34</b>
Customer Deposits (235)	31,455	35,935	<b>35</b>
Taxes Accrued (236)	470,734	473,187	<b>36</b>
Interest Accrued (237)	17,537	42,432	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)	20,008	19,579	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	27,804	18,994	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,465,366</b>	<b>1,461,174</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	6,738	51,214	<b>44</b>
<b>Total Deferred Credits</b>	<b>6,738</b>	<b>51,214</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	7,049,537	6,260,951	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>26,837,929</b>	<b>26,673,788</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)	9,397,157	0	0	19,220,199	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)	7,718				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
<b>Total Utility Plant</b>	<b>9,404,875</b>	<b>0</b>	<b>0</b>	<b>19,220,199</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,264,221	0	0	8,022,214	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>2,264,221</b>	<b>0</b>	<b>0</b>	<b>8,022,214</b>	
<b>Net Utility Plant</b>	<b>7,140,654</b>	<b>0</b>	<b>0</b>	<b>11,197,985</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>	2,155,226	7,463,713			<b>9,618,939</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	170,277	606,823			<b>777,100</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	14,845				<b>14,845</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation	5,699	35,099			<b>40,798</b>	<b>9</b>
Salvage	1,308	5,683			<b>6,991</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>192,129</b>	<b>647,605</b>	<b>0</b>	<b>0</b>	<b>839,734</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	83,134	70,119			<b>153,253</b>	<b>15</b>
Cost of removal	0	18,985			<b>18,985</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>83,134</b>	<b>89,104</b>	<b>0</b>	<b>0</b>	<b>172,238</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,264,221</b>	<b>8,022,214</b>	<b>0</b>	<b>0</b>	<b>10,286,435</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			302,514		302,514	312,848	3
<b>Total Electric Utility</b>					<b>302,514</b>	<b>312,848</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	302,514	312,848	1
Water utility (154)	47,463	44,907	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>349,977</b>	<b>357,755</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>				
1991 Electric Revenue Bond Insurance	8,800	428	0	1
1991 Electric Revenue Bonds	23,521	428	0	2
1997 Water Revenue Bonds	1,680	428	13,161	3
<b>Total</b>			<b>13,161</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	428	0	4
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,379,528	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>1,379,528</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 Water Refunding Revenue Bonds	11/01/1997	11/01/2007	5.00%	915,000	1
<b>Total Bonds (Account 221):</b>				<b>915,000</b>	
Total Reacquired Bonds (Account 222)				0	2
<b>Net amount of bonds outstanding December 31:</b>				<u><u>915,000</u></u>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
Water Utility Note due to Electric Utility	06/01/1995	06/30/2005	6.00%	519,002	1
<b>Total for Account 224</b>				<b>519,002</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	473,187	1
<b>Accruals:</b>		
Charged water department expense	162,648	2
Charged electric department expense	414,027	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>576,675</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	468,389	6
Social Security taxes	54,601	7
PSC Remainder Assessment	13,429	8
<b>Other (explain):</b>		
Wi gross receipts tax	42,699	9
WI DOR Business Registration Fee	10	10
<b>Total payments and other debits</b>	<b>579,128</b>	
<b>Balance end of year</b>	<b>470,734</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>					
1978 Water Revenue Bonds	0			0	1
1997 Water Revenue Bonds	12,023	44,991	46,025	10,989	2
1991 Electric Revenue Bonds	22,596	22,613	45,209	0	3
<b>Subtotal</b>	<b>34,619</b>	<b>67,604</b>	<b>91,234</b>	<b>10,989</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>					
Water utility note due electric utility	0	32,044	32,044	0	5
<b>Subtotal</b>	<b>0</b>	<b>32,044</b>	<b>32,044</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
Electric Customer Deposits	7,813		1,265	6,548	7
<b>Subtotal</b>	<b>7,813</b>	<b>0</b>	<b>1,265</b>	<b>6,548</b>	
<b>Total</b>	<b>42,432</b>	<b>99,648</b>	<b>124,543</b>	<b>17,537</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	3,402,971	2,857,980	0	0	0	<b>6,260,951</b>	1
<b>Add credits during year:</b>							
For Services	125,600	169,747				<b>295,347</b>	2
For Mains	421,094					<b>421,094</b>	3
<b>Other (specify):</b>							
HYDRANTS	72,145					<b>72,145</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>4,021,810</b>	<b>3,027,727</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,049,537</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>		
ELECTRIC UTILITY NOTE DUE FROM WATER UTILITY	519,003	2
SPECIAL ASSESSMENTS	65,448	3
IMPACT FEES RECEIVABLE	351,515	4
<b>Total (Acct. 124):</b>	<b>935,966</b>	
<b>Sinking Funds (125):</b>		
WATER REVENUE BOND RESERVE	102,000	5
WATER REVENUE BOND REDEMPTION	82,239	6
<b>Total (Acct. 125):</b>	<b>184,239</b>	
<b>Depreciation Fund (126):</b>		
WATER DEPRECIATION RESERVE	110,000	7
<b>Total (Acct. 126):</b>	<b>110,000</b>	
<b>Other Special Funds (128):</b>		
NONE		8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
CUSTOMER DEPOSITS	47,205	10
<b>Total (Acct. 134):</b>	<b>47,205</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	67,148	12
Electric	746,090	13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>813,238</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	85,543	16

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

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work	21,773	17
<b>Other (specify):</b>		
NONE		18
<b>Total (Acct. 143):</b>	<b>107,316</b>	
<b>Receivables from Municipality (145):</b>		
ELECTRIC UTILITY ADVANCE TO MUNICIPAL TIF DISTRICT	474,600	19
ELECTRIC MISCELLANEOUS BILLINGS	6,006	20
WATER MISCELLANEOUS BILLINGS	19,502	21
WATER BILLING TO WASTEWATER PLANT	75,404	22
<b>Total (Acct. 145):</b>	<b>575,512</b>	
<b>Prepayments (165):</b>		
NONE		23
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		24
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
WATER WORK ORDERS CARRIED OVER TO 2000	6,891	25
<b>Total (Acct. 183):</b>	<b>6,891</b>	
<b>Clearing Accounts (184):</b>		
NONE		26
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		27
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
SMART MONEY CONSERVATION PROGRAM	52,710	28
<b>Total (Acct. 186):</b>	<b>52,710</b>	
<b>Payables to Municipality (233):</b>		
ELECTRIC MISCELLANEOUS BILLINGS FROM MUNICIPALITY	10,192	29
WATER MISCELLANEOUS BILLINGS FROM MUNICIPALITY	13,694	30
<b>Total (Acct. 233):</b>	<b>23,886</b>	
<b>Other Deferred Credits (253):</b>		
ELECTRIC WORK ORDER CLOSING	6,738	31
<b>Total (Acct. 253):</b>	<b>6,738</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	9,073,843	18,826,276	0	0	27,900,119	1
Materials and Supplies	46,185	307,681	0	0	353,866	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,209,723	7,742,963	0	0	9,952,686	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,712,390	2,942,853	0	0	6,655,243	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,197,915</b>	<b>8,448,141</b>	<b>0</b>	<b>0</b>	<b>11,646,056</b>	
Net Operating Income	61,555	635,142	0	0	696,697	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>1.92%</b>	<b>7.52%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.98%</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	1,379,528	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	15,060,608	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>16,440,136</b>	
<b>Net Income</b>		
Net Income	884,300	5
<b>Percent Return on Proprietary Capital</b>	<b>5.38%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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

Account #145 - During 1999, the Electric Utility advanced the Municipality's TIF District \$474,600. The advance is to be repaid annually through April 2006 at an annual interest rate of 5.25%.

Account #186 - The commission approved Oconomowoc Utilities DSM conservator program on August 27, 1987. Docket No. 4340-UC-100.

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

December 29, 2000

Mr. Mark Molitor, Office Supervisor  
City of Oconomowoc Utilities  
174 East Wisconsin Avenue  
Oconomowoc, WI 53066-3034

1999 Analytical Review DWCCA-4340-ELE

Dear Mr. Molitor:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob CEM.doc

cc: Mr. John D. Gross, Chairman

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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)	1,126,098	1
<b>Total Sales of Water</b>	<b>1,126,098</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,753	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	9,228	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,117	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>25,098</b>	
<b>Total Operating Revenues</b>	<b>1,151,196</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	4,629	8
Pumping Expenses (620-633)	109,360	9
Water Treatment Expenses (640-652)	58,175	10
Transmission and Distribution Expenses (660-678)	356,188	11
Customer Accounts Expenses (901-905)	37,915	12
Sales Expenses (910)	4,384	13
Administrative and General Expenses (920-932)	186,065	14
<b>Total Operation and Maintenance Expenses</b>	<b>756,716</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	170,277	15
Amortization Expense (404-407)		16
Taxes (408)	162,648	17
<b>Total Other Operating Expenses</b>	<b>332,925</b>	
<b>Total Operating Expenses</b>	<b>1,089,641</b>	
<b>NET OPERATING INCOME</b>	<b>61,555</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	9	1,481	2,128	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>9</b>	<b>1,481</b>	<b>2,128</b>	
Metered Sales to General Customers (461)				
Residential	3,784	265,852	505,669	4
Commercial	454	159,297	221,192	5
Industrial	43	38,951	49,511	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,281</b>	<b>464,100</b>	<b>776,372</b>	
Private Fire Protection Service (462)	59		30,105	7
Public Fire Protection Service (463)	1		297,717	8
Other Sales to Public Authorities (464)	32	12,505	19,776	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	4	123		12
<b>Total Sales of Water</b>	<b>4,386</b>	<b>478,209</b>	<b>1,126,098</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	297,717	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>297,717</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,753	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,753</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTALS	9,228	8
<b>Total Rents from Water Property (472)</b>	<b>9,228</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	13,117	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>13,117</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)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	4,629	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>4,629</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	64,416	17
Pumping Labor and Expenses (624)	35,949	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	163	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	2,515	23
Maintenance of Power Production Equipment (632)	2,921	24
Maintenance of Pumping Equipment (633)	3,396	25
<b>Total Pumping Expenses</b>	<b>109,360</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	24,963	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	30,202	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	3,010	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>58,175</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	9,684	<b>34</b>
Storage Facilities Expenses (661)		<b>35</b>
Transmission and Distribution Lines Expenses (662)	37,604	<b>36</b>
Meter Expenses (663)	1,315	<b>37</b>
Customer Installations Expenses (664)	15,077	<b>38</b>
Miscellaneous Expenses (665)	12,328	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	12,296	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	166,260	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	68,767	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	13,535	<b>46</b>
Maintenance of Meters (676)	8,751	<b>47</b>
Maintenance of Hydrants (677)	10,571	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>356,188</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	8,982	<b>50</b>
Meter Reading Labor (902)	11,993	<b>51</b>
Customer Records and Collection Expenses (903)	15,407	<b>52</b>
Uncollectible Accounts (904)		<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)	1,533	54
<b>Total Customer Accounts Expenses</b>	<b>37,915</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	4,384	55
<b>Total Sales Expenses</b>	<b>4,384</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	45,026	56
Office Supplies and Expenses (921)	13,757	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	36,423	59
Property Insurance (924)	1,916	60
Injuries and Damages (925)	6,717	61
Employee Pensions and Benefits (926)	66,062	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)	657	64
Miscellaneous General Expenses (930)		65
Rents (931)	5,100	66
Maintenance of General Plant (932)	11,721	67
<b>Total Administrative and General Expenses</b>	<b>186,065</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>756,716</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		150,090	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,982	2
<b>Net property tax equivalent</b>		<b>145,108</b>	
Social Security		16,077	3
PSC Remainder Assessment		1,458	4
Other (specify): WIDOR BUSINESS REGISTRATION		5	5
<b>Total tax expense</b>		<b><u>162,648</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			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.224500				3
County tax rate	mills		2.896100				4
Local tax rate	mills		6.510700				5
School tax rate	mills		12.911800				6
Voc. school tax rate	mills		1.606600				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>24.149700</b>				10
Less: state credit	mills		1.966800				11
<b>Net tax rate</b>	mills		<b>22.182900</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.510700</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.518400</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.029100</b>				17
<b>Total Tax Rate</b>	mills		<b>24.149700</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.870781</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.182900</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.316448</b>				21
Utility Plant, Jan. 1	\$	<b>8,758,247</b>	8,758,247				22
Materials & Supplies	\$	<b>44,907</b>	44,907				23
<b>Subtotal</b>	\$	<b>8,803,154</b>	<b>8,803,154</b>				24
Less: Plant Outside Limits	\$	<b>85,401</b>	85,401				25
<b>Taxable Assets</b>	\$	<b>8,717,753</b>	<b>8,717,753</b>				26
Assessment Ratio	dec.		0.891293				27
<b>Assessed Value</b>	\$	<b>7,770,072</b>	<b>7,770,072</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.316448</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>150,090</b>	<b>150,090</b>				30
Tax Equivalent per 1994 PSC Report	\$	137,061					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>150,090</b>					34

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	7,575		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)	417,581		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>425,156</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	296,313	12,037	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	74,022		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	466,646	2,750	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>836,981</b>	<b>14,787</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	79,485		23
<b>Total Water Treatment Plant</b>	<b>79,485</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	31,930		24
Structures and Improvements (341)	290,507		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)			7,575	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)			417,581	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>425,156</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			308,350	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			74,022	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			469,396	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>851,768</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			79,485	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>79,485</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			31,930	24
Structures and Improvements (341)			290,507	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)	769,726	5,650	26
Transmission and Distribution Mains (343)	4,569,669	440,705	27
Fire Mains (344)	0		28
Services (345)	443,245	101,992	29
Meters (346)	578,797	34,244	30
Hydrants (348)	514,776	72,145	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,198,650</b>	<b>654,736</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,588	2,416	35
Computer Equipment (391.1)	36,547	8,234	36
Transportation Equipment (392)	58,000	19,194	37
Stores Equipment (393)	2,302		38
Tools, Shop and Garage Equipment (394)	37,960	1,425	39
Laboratory Equipment (395)	7,919		40
Power Operated Equipment (396)	7,720		41
Communication Equipment (397)	52,221	1,705	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>210,257</b>	<b>32,974</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,750,529</b>	<b>702,497</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,750,529</b>	<b>702,497</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)			775,376 26
Transmission and Distribution Mains (343)	64,000		4,946,374 27
Fire Mains (344)			0 28
Services (345)	100	27,565	572,702 29
Meters (346)	4,224		608,817 30
Hydrants (348)		(300)	586,621 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>68,324</b>	<b>27,265</b>	<b>7,812,327</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			10,004 35
Computer Equipment (391.1)			44,781 36
Transportation Equipment (392)	14,810		62,384 37
Stores Equipment (393)			2,302 38
Tools, Shop and Garage Equipment (394)			39,385 39
Laboratory Equipment (395)			7,919 40
Power Operated Equipment (396)			7,720 41
Communication Equipment (397)			53,926 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>14,810</b>	<b>0</b>	<b>228,421</b>
<b>Total utility plant in service directly assignable</b>	<b>83,134</b>	<b>27,265</b>	<b>9,397,157</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>83,134</b>	<b>27,265</b>	<b>9,397,157</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)	88,842	2.94%	12,277	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>88,842</b>		<b>12,277</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	123,017	2.50%	7,558	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	74,022	4.42%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	216,276	4.42%	20,687	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>413,315</b>		<b>28,245</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	63,304	6.67%	5,302	17
<b>Total Water Treatment Plant</b>	<b>63,304</b>		<b>5,302</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	67,369	2.22%	6,449	18
Distribution Reservoirs and Standpipes (342)	398,128	2.39%	18,464	19
Transmission and Distribution Mains (343)	484,914	0.96%	45,677	20
Fire Mains (344)	0			21
Services (345)	198,078	2.09%	10,617	22
Meters (346)	207,344	5.00%	29,689	23
Hydrants (348)	96,211	1.59%	8,756	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,452,044</b>		<b>119,652</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					101,119	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,119</b>	
321					130,575	8
322					0	9
323					74,022	10
324					0	11
325					236,963	12
326					0	13
327					0	14
328					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>441,560</b>	
331					0	16
332					68,606	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,606</b>	
341					73,818	18
342					416,592	19
343	64,000				466,591	20
344					0	21
345	100				208,595	22
346	4,224		49		232,858	23
348				(300)	104,667	24
349					0	25
	<b>68,324</b>	<b>0</b>	<b>49</b>	<b>(300)</b>	<b>1,503,121</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			<b>26</b>
Office Furniture and Equipment (391)	5,035	7.69%	677	<b>27</b>
Computer Equipment (391.1)	31,559	25.00%	10,166	<b>28</b>
Transportation Equipment (392)	41,410	10.56%	6,356	<b>29</b>
Stores Equipment (393)	2,302	6.67%		<b>30</b>
Tools, Shop and Garage Equipment (394)	25,633	6.67%	2,579	<b>31</b>
Laboratory Equipment (395)	6,582	6.67%	528	<b>32</b>
Power Operated Equipment (396)	2,082	6.67%	515	<b>33</b>
Communication Equipment (397)	23,118	9.09%	4,824	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>137,721</b>		<b>25,645</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,155,226</b>		<b>191,121</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,155,226</b>		 <b>191,121</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					5,712	27
391.1					41,725	28
392	14,810		1,259		34,215	29
393					2,302	30
394					28,212	31
395					7,110	32
396					2,597	33
397					27,942	34
397.1					0	35
398					0	36
399					0	37
	<b>14,810</b>	<b>0</b>	<b>1,259</b>	<b>0</b>	<b>149,815</b>	
	<b>83,134</b>	<b>0</b>	<b>1,308</b>	<b>(300)</b>	<b>2,264,221</b>	
					<b>0</b>	<b>38</b>
	<b>83,134</b>	<b>0</b>	<b>1,308</b>	<b>(300)</b>	<b>2,264,221</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			50,711	50,711	1
February			44,804	44,804	2
March			49,121	49,121	3
April			46,619	46,619	4
May			54,493	54,493	5
June			53,331	53,331	6
July			61,524	61,524	7
August			58,011	58,011	8
September			60,497	60,497	9
October			48,352	48,352	10
November			42,087	42,087	11
December			43,933	43,933	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>613,483</b>	<b>613,483</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				44,589	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				568,894	16
Less: Water sold				478,209	17
Losses and unaccounted for				90,685	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Water system leak sound testing was completed during 1999.					
Maximum gallons pumped by all methods in any one day during reporting year				2,609	21
Date of maximum: 9/6/1999					22
Cause of maximum:					23
Warm, Dry Weather					
Minimum gallons pumped by all methods in any one day during reporting year				1,128	24
Date of minimum: 12/3/1999					25
Total KWH used for pumping for the year				917,800	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>	
611 E WISCONSIN AVE	1	827	10	921,600	Yes	<b>1</b>
748 E WISCONSIN AVE	2	781	12	2,088,000	Yes	<b>2</b>
611 E WISCONSIN AVE	3	735	16	1,929,600	Yes	<b>3</b>
690 LAKE BLUFF DRIVE	4	56	12	1,368,000	Yes	<b>4</b>
690 LAKE BLUFF DRIVE	6	675	16	1,440,000	Yes	<b>5</b>
1765 EXECUTIVE DRIVE	7	1,052	16	2,088,000	Yes	<b>6</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	BP #1	BP #2	BP #3	1
Location	611 E WISCONSIN AVE	611 E WISCONSIN AVE	611 E WISCONSIN AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1975	1975	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	350	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	G.E.	9 10
Year Installed	1975	1975	1974	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SP #1	SP #2	WELL #1	14
Location	1765 EXECUTIVE DRIVE	1765 EXECUTIVE DRIVE	611 E WISCONSIN AVE	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	GOULDS	GOULDS	LAYNE	18
Year Installed	1996	1996	1969	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,400	1,400	640	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	22 23
Year Installed	1996	1996	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	20	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #4	1
Location	748 E WISCONSIN AVE	611 E WISCONSIN AVE	690 LAKE BLUFF DRIVE	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1974	1964	1964	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,450	1,340	950	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9 10
Year Installed	1974	1985	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6	WELL #7		14
Location	690 LAKE BLUFF DRIVE	1765 EXECUTIVE DRIVE		15
Purpose	P	P		16
Destination	D	R		17
Pump Manufacturer	AMERICAN TURBINE	GOULDS		18
Year Installed	1996	1996		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	950	1,450		21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS		22 23
Year Installed	1996	1996		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	125	50		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	EAST STANDPIPE	OLYMPIA TOWER	POWER HSE RESERVIOR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1967	1976	1932	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	153	143	0	6
Total capacity in gallons	500,000	500,000	150,000	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)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL #7 RESERVOIR	WEST STANDPIPE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1996	1976	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	153	6
Total capacity in gallons	133,000	500,000	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)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	38,648	0	0	0	<b>38,648</b>	<b>1</b>
M	D	6.000	70,904	0	0	0	<b>70,904</b>	<b>2</b>
M	D	8.000	120,989	7,237	0	0	<b>128,226</b>	<b>3</b>
M	D	10.000	43,188	0	0	0	<b>43,188</b>	<b>4</b>
M	D	12.000	47,405	4,877	1,600	0	<b>50,682</b>	<b>5</b>
M	D	16.000	4,367	0	0	0	<b>4,367</b>	<b>6</b>
<b>Total Within Municipality</b>			<b>325,501</b>	<b>12,114</b>	<b>1,600</b>	<b>0</b>	<b>336,015</b>	
M	D	6.000	770	0	0	0	<b>770</b>	<b>7</b>
M	D	8.000	1,430	0	0	0	<b>1,430</b>	<b>8</b>
M	D	12.000	2,400	850	0	0	<b>3,250</b>	<b>9</b>
<b>Total Outside of Municipality</b>			<b>4,600</b>	<b>850</b>	<b>0</b>	<b>0</b>	<b>5,450</b>	
<b>Total Utility</b>			<b>330,101</b>	<b>12,964</b>	<b>1,600</b>	<b>0</b>	<b>341,465</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,151	0	2	0	1,149		1
M	0.625	1	0	0	0	1		2
M	0.750	861	0	0	0	861		3
L	0.750	22	0	0	0	22		4
M	1.000	1,510	146	0	0	1,656	180	5
L	1.000	1	0	0	0	1		6
M	1.250	9	3	0	0	12		7
M	1.500	41	0	0	0	41		8
L	1.500	9	0	0	0	9		9
M	2.000	60	7	0	0	67		10
M	3.000	3	0	0	0	3		11
M	4.000	10	0	0	0	10		12
M	6.000	23	0	0	0	23		13
M	8.000	15	1	0	0	16		14
<b>Total Utility</b>		<b>3,716</b>	<b>157</b>	<b>2</b>	<b>0</b>	<b>3,871</b>	<b>180</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 (o).

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,036	60	48	0	<b>2,048</b>	101	<b>1</b>
0.750	2,114	0	41	(2)	<b>2,071</b>	242	<b>2</b>
1.000	140	12	0	0	<b>152</b>	4	<b>3</b>
1.500	85	4	0	0	<b>89</b>	11	<b>4</b>
2.000	59	4	0	0	<b>63</b>	1	<b>5</b>
2.500	1	0	1	0	<b>0</b>	0	<b>6</b>
3.000	19	1	0	0	<b>20</b>	14	<b>7</b>
4.000	8	0	0	0	<b>8</b>	6	<b>8</b>
6.000	7	0	0	0	<b>7</b>	6	<b>9</b>
<b>Total:</b>	<b>4,469</b>	<b>81</b>	<b>90</b>	<b>(2)</b>	<b>4,458</b>	<b>385</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	1,846	148	0	9	0	45	<b>2,048</b>	<b>1</b>
0.750	1,835	128	13	7	0	88	<b>2,071</b>	<b>2</b>
1.000	68	56	6	4	0	18	<b>152</b>	<b>3</b>
1.500	4	66	6	9	0	4	<b>89</b>	<b>4</b>
2.000	0	44	6	7	0	6	<b>63</b>	<b>5</b>
2.500	0	0	0	0	0	0	<b>0</b>	<b>6</b>
3.000	0	14	2	2	2	0	<b>20</b>	<b>7</b>
4.000	0	4	1	2	0	1	<b>8</b>	<b>8</b>
6.000	0	4	1	1	0	1	<b>7</b>	<b>9</b>
<b>Total:</b>	<b>3,753</b>	<b>464</b>	<b>35</b>	<b>41</b>	<b>2</b>	<b>163</b>	<b>4,458</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	10	2			12	1
Within Municipality	507	28			535	2
<b>Total Fire Hydrants</b>	<b>517</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>547</b>	
<b>Flushing Hydrants</b>						
	95				95	3
<b>Total Flushing Hydrants</b>	<b>95</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95</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:	305
Number of distribution system valves end of year:	846
Number of distribution valves operated during year:	60

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## WATER OPERATING SECTION FOOTNOTES

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

Account #672 - Increase due to Olympia Tower painting during the year at a cost of approximately \$159,000.

Account #673 - Decrease due to fewer main breaks during 1999.

Account #923 - Increase due to expenses for study of future expansion for the water system.

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

Account #345 - Adjustment to record services added in 1998 but not reported in the 1998 annual report.

Account #348 - Adjustment to record hydrant retired in 1998 but not reported in the 1998 annual report.

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

Account #348 - Adjustment for hydrant retired in 1998 but not included in the 1998 annual report.

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### Water Mains (Page W-17)

Water main additions contributed by developer.

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### Water Services (Page W-18)

Service additions are financed by customer contributions.

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### Meters (Page W-19)

Adjustment required to agree statistics to actual meters in the system.

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

System valves are operated when flushing the mains twice a year, when isolating a section of main for repairs or whenever there is available time.

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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)	9,683,450	1
<b>Total Sales of Electricity</b>	<b>9,683,450</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	26,752	2
Miscellaneous Service Revenues (451)	882	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	16,800	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,430	7
<b>Total Other Operating Revenues</b>	<b>46,864</b>	
<b>Total Operating Revenues</b>	<b>9,730,314</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	7,088,921	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	391,602	10
Customer Accounts Expenses (901-905)	146,972	11
Sales Expenses (911-916)	29,284	12
Administrative and General Expenses (920-932)	385,779	13
<b>Total Operation and Maintenance Expenses</b>	<b>8,042,558</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	606,823	14
Amortization Expense (404-407)	31,764	15
Taxes (408)	414,027	16
<b>Total Other Expenses</b>	<b>1,052,614</b>	
<b>Total Operating Expenses</b>	<b>9,095,172</b>	
<b>NET OPERATING INCOME</b>	<b>635,142</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	26,752	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>26,752</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTION FEES	882	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>882</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>		
POLE CONTACTS	16,800	5
<b>Total Rent from Electric Property (454)</b>	<b>16,800</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES OF SCRAP	297	7
SALES TAX DISCOUNT	1,783	8
NSF CHECK FEES	350	9
<b>Total Other Electric Revenues (456)</b>	<b>2,430</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	7,088,921	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>7,088,921</b>	
<b>Total Power Production Expenses</b>	<b>7,088,921</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	39,068	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	26,335	52
Overhead Line Expenses (583)	1,175	53
Underground Line Expenses (584)	3,606	54
Street Lighting and Signal System Expenses (585)	4,376	55
Meter Expenses (586)	30,295	56
Customer Installations Expenses (587)	4,134	57
Miscellaneous Distribution Expenses (588)	27,947	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	29,004	60
Maintenance of Structures (591)	81	61
Maintenance of Station Equipment (592)	7,278	62
Maintenance of Overhead Lines (593)	51,991	63
Maintenance of Underground Lines (594)	130,862	64
Maintenance of Line Transformers (595)	7,746	65
Maintenance of Street Lighting and Signal Systems (596)	21,602	66
Maintenance of Meters (597)	4,304	67
Maintenance of Miscellaneous Distribution Plant (598)	1,798	68
<b>Total Distribution Expenses</b>	<b>391,602</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	17,963	69
Meter Reading Expenses (902)	41,925	70
Customer Records and Collection Expenses (903)	73,633	71
Uncollectible Accounts (904)	4,365	72
Miscellaneous Customer Accounts Expenses (905)	9,086	73
<b>Total Customer Accounts Expenses</b>	<b>146,972</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	29,284	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)		77
<b>Total Sales Expenses</b>	<b>29,284</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	117,023	78
Office Supplies and Expenses (921)	39,112	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	25,543	81
Property Insurance (924)	3,590	82
Injuries and Damages (925)	11,285	83
Employee Pensions and Benefits (926)	149,417	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)	7,479	86
Miscellaneous General Expenses (930)		87
Rents (931)	10,200	88
Maintenance of General Plant (932)	37,088	89
<b>Total Administrative and General Expenses</b>	<b>385,779</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>8,042,558</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		320,828	1
Social Security		38,524	2
Wisconsin Gross Receipts Tax		42,699	3
PSC Remainder Assessment		11,971	4
Other (specify): WIDOR BUSINESS REGISTRATION		5	5
<b>Total tax expense</b>		<b><u>414,027</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.224500				3
County tax rate	mills		2.896100				4
Local tax rate	mills		6.510700				5
School tax rate	mills		12.911800				6
Voc. school tax rate	mills		1.606600				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>24.149700</b>				<b>10</b>
Less: state credit	mills		1.966800				11
<b>Net tax rate</b>	mills		<b>22.182900</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.510700</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.518400</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>21.029100</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.149700</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.870781</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.182900</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.316448</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>18,508,320</b>	18,508,320				22
Materials & Supplies	\$	<b>312,848</b>	312,848				23
<b>Subtotal</b>	\$	<b>18,821,168</b>	<b>18,821,168</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>1,027,336</b>	1,027,336				25
<b>Taxable Assets</b>	\$	<b>17,793,832</b>	<b>17,793,832</b>				<b>26</b>
Assessment Ratio	dec.		0.891293				27
<b>Assessed Value</b>	\$	<b>15,859,518</b>	<b>15,859,518</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.316448</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>306,350</b>	<b>306,350</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	320,828					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>320,828</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 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)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		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>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	123,062		34
Structures and Improvements (361)	1,643,638	4,075	35
Station Equipment (362)	3,005,956	615	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	337,356	12,697	38
Overhead Conductors and Devices (365)	738,627	12,704	39
Underground Conduit (366)	647,964	54,956	40
Underground Conductors and Devices (367)	5,951,323	469,189	41
Line Transformers (368)	2,061,869	91,185	42
Services (369)	1,385,156	72,158	43
Meters (370)	634,105	38,827	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	54,469		46
Street Lighting and Signal Systems (373)	683,194	42,098	47
<b>Total Distribution Plant</b>	<b>17,266,719</b>	<b>798,504</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	5,506		49
Office Furniture and Equipment (391)	63,923	4,967	50
Computer Equipment (391.1)	119,100	15,953	51
Transportation Equipment (392)	374,350	155	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	131,305	5,259	54
Laboratory Equipment (395)	41,818	3,011	55
Power Operated Equipment (396)	389,323	29,584	56
Communication Equipment (397)	40,310	531	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)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 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>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			123,062 34
Structures and Improvements (361)			1,647,713 35
Station Equipment (362)			3,006,571 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,582		346,471 38
Overhead Conductors and Devices (365)	8,759		742,572 39
Underground Conduit (366)			702,920 40
Underground Conductors and Devices (367)	21,021		6,399,491 41
Line Transformers (368)	870		2,152,184 42
Services (369)	770		1,456,544 43
Meters (370)	18,688		654,244 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			54,469 46
Street Lighting and Signal Systems (373)	1,146		724,146 47
<b>Total Distribution Plant</b>	<b>54,836</b>	<b>0</b>	<b>18,010,387</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			5,506 49
Office Furniture and Equipment (391)			68,890 50
Computer Equipment (391.1)			135,053 51
Transportation Equipment (392)	501		374,004 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			136,564 54
Laboratory Equipment (395)			44,829 55
Power Operated Equipment (396)	14,782		404,125 56
Communication Equipment (397)			40,841 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)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,165,635</b>	<b>59,460</b>	
<b>Total utility plant in service directly assignable</b>	<b>18,432,354</b>	<b>857,964</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>18,432,354</b>	<b>857,964</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>15,283</b>	<b>0</b>	<b>1,209,812</b>
<b>Total utility plant in service directly assignable</b>	<b>70,119</b>	<b>0</b>	<b>19,220,199</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>70,119</b>	<b>0</b>	<b>19,220,199</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		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
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	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>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	406,137	2.13%	35,053	27
Station Equipment (362)	1,445,822	2.86%	85,979	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	137,871	3.71%	12,685	30
Overhead Conductors and Devices (365)	361,172	3.79%	28,069	31
Underground Conduit (366)	242,849	2.50%	16,886	32
Underground Conductors and Devices (367)	2,193,461	3.33%	205,641	33
Line Transformers (368)	731,716	3.23%	66,034	34
Services (369)	556,157	3.67%	54,371	35
Meters (370)	141,394	3.13%	20,162	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	52,710	14.29%	1,759	38
Street Lighting and Signal Systems (373)	265,328	3.33%	23,433	39
<b>Total Distribution Plant</b>	<b>6,534,617</b>		<b>550,072</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	1,541	8.33%	459	40
Office Furniture and Equipment (391)	61,101	8.33%	5,532	41
Computer Equipment (391.1)	99,813	15.00%	2,100	42
Transportation Equipment (392)	307,815	15.00%	56,126	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	77,980	6.25%	8,371	45
Laboratory Equipment (395)	25,078	6.67%	2,890	46
Power Operated Equipment (396)	324,058	15.00%	13,667	47
Communication Equipment (397)	31,710	6.67%	2,705	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>929,096</b>		<b>91,850</b>	
<b>Total accum. prov. directly assignable</b>	<b>7,463,713</b>		<b>641,922</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>0</b>	<b>0</b>	<b>0</b>	
361					441,190	27
362					1,531,801	28
363					0	29
364	3,582	15,692			131,282	30
365	8,759	921			379,561	31
366					259,735	32
367	21,021				2,378,081	33
368	870		1,583		798,463	34
369	770	2,279			607,479	35
370	18,688				142,868	36
371					0	37
372					54,469	38
373	1,146	93			287,522	39
	<b>54,836</b>	<b>18,985</b>	<b>1,583</b>	<b>0</b>	<b>7,012,451</b>	
390					2,000	40
391					66,633	41
391.1					101,913	42
392	501		4,100		367,540	43
393					0	44
394					86,351	45
395					27,968	46
396	14,782				322,943	47
397					34,415	48
398					0	49
399					0	50
	<b>15,283</b>	<b>0</b>	<b>4,100</b>	<b>0</b>	<b>1,009,763</b>	
	<b>70,119</b>	<b>18,985</b>	<b>5,683</b>	<b>0</b>	<b>8,022,214</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>7,463,713</u></u>		<u><u>641,922</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	<u>70,119</u>	<u>18,985</u>	<u>5,683</u>	<u>0</u>	<u>8,022,214</u>

## 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)	-0.25	25.55	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	2.50	133.50	3
<b>Other:</b>			
NONE			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)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	0 2
Nonfarm Customers	0 3
<b>Total</b>	<b>0 4</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	0 7
Nonfarm	0 8
<b>Total</b>	<b>0 9</b>
Customers served at other than rural rates:	10
Farm	0 11
Nonfarm	0 12
<b>Total</b>	<b>0 13</b>
<b>Total customers on rural lines at end of year</b>	<b>0 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	31,072	Tuesday	01/05/1999	18:00	16,544	<b>1</b>
February	02	27,694	Thursday	02/04/1999	18:00	14,272	<b>2</b>
March	03	28,086	Monday	03/08/1999	19:00	15,449	<b>3</b>
April	04	25,692	Thursday	04/22/1999	11:00	14,214	<b>4</b>
May	05	27,919	Friday	05/28/1999	13:00	15,134	<b>5</b>
June	06	37,714	Thursday	06/10/1999	15:00	17,607	<b>6</b>
July	07	40,796	Friday	07/30/1999	12:00	20,874	<b>7</b>
August	08	34,290	Friday	08/27/1999	15:00	17,788	<b>8</b>
September	09	35,403	Friday	09/03/1999	15:00	15,814	<b>9</b>
October	10	26,064	Monday	10/25/1999	19:00	15,309	<b>10</b>
November	11	28,877	Monday	11/29/1999	19:00	14,916	<b>11</b>
December	12	32,607	Monday	12/20/1999	19:00	16,937	<b>12</b>
<b>Total</b>		<b>376,214</b>				<b>194,858</b>	

**System Name** Oconomowoc Utilities

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

Type of Reading	Supplier
15 minutes integrated	Wisconsin Public Power Inc.

## 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	194,858	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>194,858</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	186,416	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>186,416</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	8,442	27
<b>Total Energy Losses</b>	<b>8,442</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.3324%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>194,858</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)	
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	6,120	54,070	1
TOD RESIDENTIAL SALES	RG-2	6	62	2
<b>Total Sales for Residential Sales</b>		<b>6,126</b>	<b>54,132</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL SALES	CG-1	827	22,195	3
SMALL POWER	CP-1	64	19,181	4
LARGE POWER TIME OF DAY	CP-2	24	50,643	5
INDUSTRIAL POWER TIME OF DAY	CP-3	6	38,861	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>921</b>	<b>130,880</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	5	1,282	7
PRIVATE YARD LIGHTING	MS-2	68	122	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>73</b>	<b>1,404</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>7,120</b>	<b>186,416</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>	
		3,175,203	143,997	<b>3,319,200</b>	<b>1</b>
		2,787	170	<b>2,957</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>3,177,990</b>	<b>144,167</b>	<b>3,322,157</b>	
		1,243,172	55,733	<b>1,298,905</b>	<b>3</b>
65,477	81,811	1,102,038	49,285	<b>1,151,323</b>	<b>4</b>
112,962	132,932	2,024,481	116,900	<b>2,141,381</b>	<b>5</b>
81,085	107,501	1,499,683	95,082	<b>1,594,765</b>	<b>6</b>
<b>259,524</b>	<b>322,244</b>	<b>5,869,374</b>	<b>317,000</b>	<b>6,186,374</b>	
		160,320	2,849	<b>163,169</b>	<b>7</b>
		11,490	260	<b>11,750</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>171,810</b>	<b>3,109</b>	<b>174,919</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>259,524</b>	<b>322,244</b>	<b>9,219,174</b>	<b>464,276</b>	<b>9,683,450</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	WPPI SYSTEM				1
Point of Delivery	COONEY SUB.				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138,000				4
Point of Metering	COONEY SUB.				5
Total of 12 Monthly Maximum Demands -- kW	376,214				6
Average load factor	<b>70.9513%</b>				7
Total Cost of Purchased Power	7,088,921				8
Average cost per kWh	<b>0.0364</b>				9
On-Peak Hours (if applicable)	7:00AM TO 9:00PM				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	7,478	9,066			12
February	7,062	7,210			13
March	7,879	7,570			14
April	7,262	6,952			15
May	6,957	8,177			16
June	8,879	8,728			17
July	9,816	11,058			18
August	8,794	8,994			19
September	7,650	8,164			20
October	7,182	8,127			21
November	7,300	7,616			22
December	8,543	8,394			23
<b>Total kWh (000)</b>	<b>94,802</b>	<b>100,056</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	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>		9
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>		16
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	29
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	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				<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	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		<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	ARMOUR	COONEY7	COONEY8	JEFF/14.4	JEFF/5KV	1
Voltage--High Side	24,900	138,000	138,000	24,900	24,900	2
Voltage--Low Side	4,160	24,900	24,900	24,900	4,160	3
Num. Main Transformers in Operation	1	1	1	3	1	4
Capacity of Transformers in kVA	7,500	75,000	75,000	1,728	3,750	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	LAPHAM	OLYMPIA	PWRHSE	SUMMIT	WEST	10
Voltage--High Side	24,900	24,900	24,900	24,900	24,900	11
Voltage--Low Side	24,900	24,900	4,160	4,160	24,900	12
Num. of Main Transformers in Operation	3	3	1	1	3	13
Capacity of Transformers in kVA	864	864	3,750	3,750	1,728	14
Number of Spare Transformers on Hand	0	0	0	0	0	15
15-Minute Maximum Demand in kW						16
Dt and Hr of Such Maximum Demand						17
Kwh Output						18

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						19
Voltage--High Side						20
Voltage--Low Side						21
Num. of Main Transformers in Operation						22
Capacity of Transformers in kVA						23
Number of Spare Transformers on Hand						24
15-Minute Maximum Demand in kW						25
Dt and Hr of Such Maximum Demand						26
Kwh Output						27

### 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	7,432	1,369	299,834	1
Acquired during year	357	62	5,125	2
<b>Total</b>	<b>7,789</b>	<b>1,431</b>	<b>304,959</b>	<b>3</b>
Retired during year	223	16	573	4
Sales, transfers or adjustments increase (decrease)		(9)		5
<b>Number end of year</b>	<b>7,566</b>	<b>1,406</b>	<b>304,386</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	7,160	1,184	114,900	8
In utility's use	14	20	174,460	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises				11
In stock	392	202	15,026	12
<b>Total end of year</b>	<b>7,566</b>	<b>1,406</b>	<b>304,386</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	150	293	240,846	1
Sodium Vapor	250	19	24,757	2
Sodium Vapor	400	22	48,862	3
<b>Total</b>		<b>334</b>	<b>314,465</b>	
<b>Ornamental</b>				
Sodium Vapor	150	690	567,180	4
Sodium Vapor	250	144	187,632	5
Sodium Vapor	400	23	51,083	6
<b>Total</b>		<b>857</b>	<b>805,895</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 Operation & Maintenance Expenses (Page E-03)

Account #594 - Increase due to increased labor and vehicle expenses for underground lines.

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

Account #367 - The major portion of the increase is due to an underground line costing project started during 1999.

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