



3013 (02-09-04)

ANNUAL REPORT

OF

Name: PLYMOUTH UTILITIES

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

For the Year Ended: DECEMBER 31, 1999

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PLYMOUTH UTILITIES

Utility Address: 12 S. MILWAUKEE ST.

P.O. BOX 277

PLYMOUTH, WI 53073-0277

When was utility organized? 9/24/1901

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: HOWARD R. BUNKERT

Title: OFFICE MANAGER

Office Address:

12 S. MILWAUKEE ST.

P.O. BOX 277

PLYMOUTH, WI 53073-0277

Telephone: (920) 893 - 1471

Fax Number: (920) 892 - 2760

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: WILLIAM B. KILEY

Title: MAYOR

Office Address:

128 SMITH ST.

P.O. BOX 107

PLYMOUTH, WI 53073-0107

Telephone: (920) 893 - 1271

Fax Number: (920) 893 - 0183

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 3/11/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: JOHN T. MACKINNON

Title: MANAGER

Office Address:

12 S. MILWAUKEE ST.

P.O. BOX 277

PLYMOUTH, WI 53073-0277

Telephone: (920) 893 - 1471

Fax Number: (920) 892 - 2760

E-mail Address:

Name of utility commission/committee: Plymouth Common Council

Names of members of utility commission/committee:

CLK CHARLENE AUGUST

ALD DANIEL DIPPLE

ALD DOUGLAS E. DOBRATZ

ALD JAMES FLANAGAN

ALD ROBERT L. HERRMANN

MYR WILLIAM B. KILEY

ALD LILLIAN MEERSTEIN

ALD DIANNE K. OSIUS

ALD JACK E. PFRANG

ALD PETER G. RAMMER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES

Date of Ordinance: 12/29/1995

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	11,022,889	10,680,111	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,104,081	7,885,748	2
Depreciation Expense (403)	1,173,423	1,122,041	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	450,942	443,656	5
Total Operating Expenses	9,728,446	9,451,445	
Net Operating Income	1,294,443	1,228,666	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,294,443	1,228,666	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,670	7,148	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	283,632	296,803	10
Miscellaneous Nonoperating Income (421)	0	(48)	11
Total Other Income	290,302	303,903	
Total Income	1,584,745	1,532,569	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,584,745	1,532,569	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	406,127	422,823	14
Amortization of Debt Discount and Expense (428)	8,690	8,690	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	22,645	25,901	17
Other Interest Expense (431)	726	748	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	438,188	458,162	
Net Income	1,146,557	1,074,407	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,499,669	12,414,243	20
Balance Transferred from Income (433)	1,146,557	1,074,407	21
Miscellaneous Credits to Surplus (434)	27,697	28,181	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	124,577	17,162	25
Total Unappropriated Earned Surplus End of Year (216)	14,549,346	13,499,669	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENT AND SPECIAL FUNDS	283,632	5
Total (Acct. 419):	283,632	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PORTION TAAX EQUIVALENT WAIVED 25% TO WATER PLANT	27,697	9
Total (Acct. 434):	27,697	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
DONATED STREET LT FUNDS AND TIME TO CITY OF PLYMOUTH	124,577	12
Total (Acct. 439)--Debit:	124,577	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	60	13,938			13,998	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		1,276			1,276	3
Materials		5,802			5,802	4
Taxes		250			250	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	7,328	0	0	7,328	
Net income (or loss)	60	6,610	0	0	6,670	

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	864,506	8,780,089	1,378,294	0	11,022,889	1	
Less: interdepartmental sales	4,950		418	0	5,368	2	
Less: interdepartmental rents	0	0		0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	13,160				13,160	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,202	5,184	1,189		7,575	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	845,194	8,774,905	1,376,687	0	10,996,786		

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	159,859	4,230	164,089	1
Electric operating expenses	400,968	10,610	411,578	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	260,607	0	260,607	5
Merchandising and jobbing	1,276	0	1,276	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	21,410	566	21,976	8
Electric utility plant accounts	281,066	7,437	288,503	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	12,393	0	12,393	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	35,666	0	35,666	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	23,537	(23,537)	0	18
All other accounts	26,228	694	26,922	19
Total Payroll	1,223,010	0	1,223,010	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	43,061,597	41,339,664	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	13,546,240	12,673,955	2
Net Utility Plant	29,515,357	28,665,709	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	29,515,357	28,665,709	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,488,208	1,595,300	7
Other Investments (124)	18,684	23,396	8
Special Funds (125-128)	4,660,049	4,415,887	9
Total Other Property and Investments	6,166,941	6,034,583	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	11	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,000	1,000	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	795,384	770,787	15
Other Accounts Receivable (143)	91,140	66,036	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	299,192	234,853	19
Prepayments (165)	23,630	33,232	20
Interest and Dividends Receivable (171)		2,244	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,210,346	1,108,163	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	68,361	77,051	24
Other Deferred Debits (182-186)	(270)	264	25
Total Deferred Debits	68,091	77,315	
Total Assets and Other Debits	36,960,735	35,885,770	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,424,705	2,421,307	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	14,549,346	13,499,669	28
Total Proprietary Capital	16,974,051	15,920,976	
LONG-TERM DEBT			
Bonds (221-222)	7,412,084	7,768,150	29
Advances from Municipality (223)	273,480	321,170	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	7,685,564	8,089,320	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	602,379	650,435	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	16,362	13,198	35
Taxes Accrued (236)	235,225	221,887	36
Interest Accrued (237)	71,662	75,114	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	31,349	24,093	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	956,977	984,727	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	37,174	45,094	43
Other Deferred Credits (253)	152,196	145,156	44
Total Deferred Credits	189,370	190,250	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	11,154,773	10,700,497	49
Total Liabilities and Other Credits	36,960,735	35,885,770	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,059,699	15,327,255	0	20,169,259	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	40,988			18,331	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,337	30,352		414,376	7
Total Utility Plant	7,102,024	15,357,607	0	20,601,966	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,009,657	4,547,340	0	7,989,243	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,009,657	4,547,340	0	7,989,243	
Net Utility Plant	6,092,367	10,810,267	0	12,612,723	

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)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year	892,138	4,241,395	7,540,422		12,673,955	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	137,902	409,516	626,005		1,173,423	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,120				9,120	6
Accruals charged other						7
accounts (specify):						8
Computer alloc/transp clearing	7,080		87,192		94,272	9
Salvage	0		25,933		25,933	10
Other credits (specify):						11
					0	12
Total credits	154,102	409,516	739,130	0	1,302,748	13
Debits during year						14
Book cost of plant retired	26,887	72,673	252,847		352,407	15
Cost of removal	0	12,082	37,462		49,544	16
Other debits (specify):						17
Computer allocation/joint meter	9,696	18,816			28,512	18
Total debits	36,583	103,571	290,309	0	430,463	19
Balance End of Year	1,009,657	4,547,340	7,989,243	0	13,546,240	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<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)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			254,653		254,653	188,658	3
Total Electric Utility					254,653	188,658	

Account	Total End of Year	Amount Prior Year	
Electric utility total	254,653	188,658	1
Water utility (154)	44,539	46,195	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	299,192	234,853	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)		
	Amount (b)	Account Charged or Credited (c)			
Unamortized debt discount & expense (181)					
1992 CURB	\$2,840,000	21,097	2495	18,602	1
1992 GOB	\$2,055,000	5,121	1318	3,803	2
1993 CURB-A	\$2,797,155	2,428	250	2,178	3
1993 CURB-B	\$1,788,345	4,176	427	3,749	4
1996 CURB	\$1,925,000	44,229	4200	40,029	5
Total				68,361	
Unamortized premium on debt (251)					
NONE	0		0	0	6
Total				0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,421,307	1
Changes during year (explain):		
ASSESSMENTS	3,398	2
Balance end of year	<u><u>2,424,705</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)	
1992 CURB \$2,840,000	10/29/1992	11/01/2021	6.00%	2,200,000	1
1993 CURB-B \$1,788,345	01/27/1993	05/01/2012	5.01%	1,256,456	2
1993 CURB-A \$2,797,155	01/27/1993	05/01/2012	5.01%	2,205,628	3
1996 CURB \$1,925,000	04/17/1996	05/01/2016	4.83%	1,750,000	4
Total Bonds (Account 221):				7,412,084	
Total Reacquired Bonds (Account 222)				0	5
Net amount of bonds outstanding December 31:				7,412,084	

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)	
Advances (223)					
1992 GOB \$2,005,000	04/15/1992	11/01/2007	6.03%	273,480	1
Total for Account 223				273,480	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	221,887	1
Accruals:		
Charged water department expense	123,679	2
Charged electric department expense	301,949	3
Charged sewer department expense	25,314	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	450,942	
Taxes paid during year:		
County, state and local taxes	221,884	6
Social Security taxes	62,979	7
PSC Remainder Assessment	12,699	8
Other (explain):		
Gross Receipts Tax	112,345	9
Tax Equivalent Forgiven	27,697	10
Total payments and other debits	437,604	
Balance end of year	235,225	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 CURB \$2,840,000	23,006	134,710	135,541	22,175	1
1993 CURB-A&B \$4,585,000	30,437	176,417	177,969	28,885	2
1996 CURB \$1,925,000	16,147	95,000	95,471	15,676	3
Subtotal	69,590	406,127	408,981	66,736	
Advances from Municipality (223)					
1992 GOB \$2,055,000	3,946	22,645	23,676	2,915	4
Subtotal	3,946	22,645	23,676	2,915	
Other Long-Term Debt (224)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposit	1,578	687	254	2,011	6
Various Accounts	0	39	39	0	7
Subtotal	1,578	726	293	2,011	
Total	75,114	429,498	432,950	71,662	

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	2,115,606	1,763,517	0	6,821,374	0	10,700,497	1
Add credits during year:							
For Services	27,760	68,510				96,270	2
For Mains	169,213			162,043		331,256	3
Other (specify):							
HYDRANT	26,750					26,750	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,339,329	1,832,027	0	6,983,417	0	11,154,773	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	27,600	4,678,086	4,705,686		9,411,372	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
FUNDING THRU 1992 CURB \$2,840,000	1,488,208	1
Total (Acct. 123):	1,488,208	
Other Investments (124):		
ASSESSMENTS	18,684	2
Total (Acct. 124):	18,684	
Sinking Funds (125):		
GENERAL GO FUNDS	969,600	3
Total (Acct. 125):	969,600	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
1992 CURB \$2,840,000	376,425	5
1996 CURB \$1,925,000	330,028	6
WDNR REPLACEMENT FUND	807,640	7
WIS INVESTMENT POOL	2,029,895	8
1996 CURB	146,461	9
Total (Acct. 128):	3,690,449	
Interest Special Deposits (132):		
NONE	0	10
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	11
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	61,568	13
Electric	637,779	14
Sewer (Regulated)	96,037	15
Other (specify):		
NONE		16
Total (Acct. 142):	795,384	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	17

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	91,140	18
Other (specify):		
NONE		19
Total (Acct. 143):	91,140	
Receivables from Municipality (145):		
NONE	0	20
Total (Acct. 145):	0	
Prepayments (165):		
INSURANCE, MAINTENANCE CONTRACTS	23,630	21
Total (Acct. 165):	23,630	
Extraordinary Property Losses (182):		
NONE	0	22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	23
Total (Acct. 183):	0	
Clearing Accounts (184):		
TRANSPORTATION AND TOOLS CLEARING	(270)	24
Total (Acct. 184):	(270)	
Temporary Facilities (185):		
NONE	0	25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	26
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE	0	27
Total (Acct. 233):	0	
Other Deferred Credits (253):		
SICK LEAVE PER GASB16	112,431	28
VACATION ACCRUAL	39,075	29
FLEX PROGRAM	690	30
Total (Acct. 253):	152,196	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,964,508	19,803,995	15,093,442	0	41,861,945	1
Materials and Supplies	45,367	221,655	0	0	267,022	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	950,897	7,764,832	4,394,367	0	13,110,096	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,227,467	1,797,772	6,902,395	0	10,927,634	6
Other (specify):					0	7
Average Net Rate Base	3,831,511	10,463,046	3,796,680	0	18,091,237	
Net Operating Income	151,387	839,306	303,750	0	1,294,443	8
Net Operating Income as a percent of Average Net Rate Base	3.95%	8.02%	8.00%	N/A	7.16%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,423,006	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	14,024,507	3
Other (Specify):		4
Total Average Proprietary Capital	16,447,513	
Net Income		
Net Income	1,146,557	5
Percent Return on Proprietary Capital	6.97%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

No acquisitions.

2. Leaseholder changes.

No changes to leaseholders.

3. Extensions of service.

Electric:

Circuit No. 107; Circuit No. 335; Consumer Care Products; Kettle Moraine Correctional Institution; Lakeland Sports Center; Oak Vista Subd.; Orion Lighting & Energy Services; South River Village Subd.; United Feeds; Westward Ho Camp Resort; Wisconsin Plastic Products

Water:

Plymouth Meadows Subd. - Phase 2; South River Village Subd.; Zilmer Meadows Subd.

Sewage:

Plymouth Meadows Subd. - Phase 2; South River Village Subd.; Zilmer Meadows Subd.

4. Estimated changes in revenues due to rate changes.

No changes in rates.

5. Obligations incurred or assumed, excluding commercial paper.

On Dec. 2, 1999, the combined utility revenue bond, Series 1993B, originally issued by the Wisconsin Clean Water Fund for \$1,788,345 on Jan. 27, 1993, is replaced for \$1,214,091.70 based on final closeout procedure regarding the 1994 wastewater treatment plant upgrade. (Wisconsin Clean Water Fund Loan Project 4157-01)

6. Formal proceedings with the Public Service Commission.

On Jan. 27, 2000, filed a formal proceeding with Public Service Commission of Wisconsin regarding an application to increase water rates. (PSC File No. 4740-WR-102)

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

7. Any additional matters.

Dec. 7, 1998 - Feb. 5, 2000, south water reservoir was out of service for inspection and tank repairs.

Jan. 20, 1999, filed report with Public Service Commission of Wisconsin (PSCW) on 1999 demand side management program.

Jan. 26, 1999, Plymouth Common Council passed Resolution No. 1 of 1999, a resolution on the 1998 Compliance Maintenance Annual Report to Wisconsin Department of Natural Resources (WDNR).

Jan. 29, 1999, filed with WDNR the 1998 Compliance Maintenance Report and resolution.

Feb. 9, 1999, Plymouth Common Council authorized Plymouth Utilities to proceed in the preparation and filing of a water rate application before the PSCW.

Feb. 25, 1999, entered into support agreement with Wisconsin Public Service Corporation (WPS) for 1999 energy conservation program.

Feb. 26, 1999, statement on "Year 2000 Readiness Disclosure" is done and available to the public.

Mar. 2-5, 1999, hearing was conducted on Section 206 complaint against Alliant Energy before the Federal Energy Regulatory Commission (FERC) in Washington, DC. (FERC Docket Nos. EL97-19, et al.)

Mar. 3, 1999, received the latest experience modification factor of 0.74 from Wisconsin Compensation Rating Bureau on worker's compensation premiums effective 07/01/1998 to 07/01/1999.

Mar. 24 - Jul. 18, 1999, contractor performed repairs to south reservoir and installed new ladder.

Mar. 26, 1999, received the proposed experience modification factor of 0.75 from Wisconsin Compensation Rating Bureau on worker's compensation premiums effective 07/01/1999 to 07/01/2000.

Mar. 30, 1999, Plymouth Common Council awarded the 1999 sanitary sewer relay project on N. Milwaukee St. to R.G. Schmitt, Inc., Campbellsport, WI, for the price of \$222,600.

April 7-8, 1999, SCADA system received upgrade to software application, Intouch Wonderware 7.0, for Y2K compliance for a cost of \$3,890.

Apr. 26 - May 28, 1999, the contractor replaced 1,812 linear feet of sanitary sewer in N. Milwaukee St.

May 11, 1999, filed report with PSCW as required under Chapter PSC 110, Distribution of Wholesale Electric Refunds, Wis. Adm. Code, that Plymouth Utilities received a credit of \$47,962.00 from Alliant Energy on its FAC error for February and March 1999. In May, Plymouth Utilities returned the refund to its customers through the purchase power cost adjustment clause (PCAC): \$-0.0033 per KWH.

May 13, 1999, mailed "Y2K & You" brochure to all customers.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

Jun. 8, 1999, Plymouth Common Council passed Resolution No. 8 of 1999, a resolution supporting the Bond Fairness and Protection Act of 1999.

Jun. 8, 1999, Plymouth Common Council passed Resolution No. 9 of 1999, a resolution supporting Thompson's comprehensive energy legislative proposal entitled Reliability 2000.

Jun. 8, 1999, Plymouth Common Council adopted a new harassment/sexual harassment policy.

Jun. 29, 1999, Plymouth Common Council awarded the re-roofing contract on five buildings to Haug Roofing, Inc., West Bend, WI, for the price of \$74,364.

Jul. 6, 1999, work began on converting the electrical distribution system (Circuit No. 111) from 4-kV to 12-kV at a cost of \$375,000.

Jul. 15, 1999, agreed to participate in Phase I of MEUW's Pole Attachment Agreement Negotiations Project.

Jul. 28-29, 1999, issued news releases asking customers to conserve energy due to unexpected outages of about 800 megawatts of generation from two power plants operated by Alliant Energy.

Aug. - Sep., 1999, sent along with utility bills the 1999 Annual Drinking Water Quality Report.

Aug. 12, 1999, link for Plymouth Utilities on city's web site became a reality.

Aug. 31, 1999, Plymouth Common Council passed Resolution No. 11 of 1999, a resolution authorizing investment agreement with Ziegler Asset Management, Inc., and custody agreement with B.C. Ziegler and Company.

Aug. 31, 1999, Plymouth Common Council awarded the purchase of a new 4x2 cargo minivan from Mike Burkart Ford-Mercury, Plymouth, WI, at a cost of \$18,144 to replace Unit No. 11, awarded the purchase of a new 4x2 1/2-ton pic

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 28, 2000

Mr. Howard R. Bunkert, Office Manager
Plymouth Utilities Co.
12 South Milwaukee Street
P.O. Box 277
Plymouth, WI 53073-0277

1999 Analytical Review DWCCA-4740-ELE

Dear Mr. Bunkert:

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. We have no questions, only the following comment.

The schedule note to the Sewer Utility Plant in Service schedule, page S-7, indicates that Account 397 amounts were reclassified to Account 390. Pursuant to a telephone conversation between your utility and Clarence Mougoin of our staff, it was determined that the amount reported in Account 390, Other Tangible Property, would be reclassified to Account 379, Other General Equipment in your 2000 annual report. Thank you for your cooperation with this matter.

You may consider your review closed. 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 or e-mail me at engele@psc.state.wi.us.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4740.doc

cc: Mayor William B. Kiley

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	850,831	1
Total Sales of Water	850,831	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	515	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,160	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,675	
Total Operating Revenues	864,506	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	48,044	8
Pumping Expenses (620-633)	43,829	9
Water Treatment Expenses (640-652)	64,475	10
Transmission and Distribution Expenses (660-678)	141,321	11
Customer Accounts Expenses (901-905)	35,507	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	118,362	14
Total Operation and Maintenance Expenses	451,538	
Other Operating Expenses		
Depreciation Expense (403)	137,902	15
Amortization Expense (404-407)		16
Taxes (408)	123,679	17
Total Other Operating Expenses	261,581	
Total Operating Expenses	713,119	
NET OPERATING INCOME	151,387	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	7	991	1,949	2
Industrial				3
Total Unmetered Sales to General Customers (460)	7	991	1,949	
Metered Sales to General Customers (461)				
Residential	2,504	148,631	369,383	4
Commercial	278	69,611	116,974	5
Industrial	29	105,173	116,964	6
Total Metered Sales to General Customers (461)	2,811	323,415	603,321	
Private Fire Protection Service (462)	1		17,138	7
Public Fire Protection Service (463)			211,842	8
Other Sales to Public Authorities (464)	11	7,223	11,631	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	2,732	4,950	12
Total Sales of Water	2,832	334,361	850,831	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	211,842	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	211,842	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	515	7
Total Miscellaneous Service Revenues (471)	515	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,160	10
Other (specify): NONE		11
Total Other Water Revenues (474)	13,160	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	24,747	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)	23,297	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	48,044	
 PUMPING EXPENSES		
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)	37,747	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	157	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	4,846	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	1,079	25
Total Pumping Expenses	43,829	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	4,769	26
Chemicals (641)	24,494	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	35,212	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	64,475	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	3,077	34
Storage Facilities Expenses (661)	312	35
Transmission and Distribution Lines Expenses (662)	16,159	36
Meter Expenses (663)	3,955	37
Customer Installations Expenses (664)	614	38
Miscellaneous Expenses (665)	18,049	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	7,660	42
Maintenance of Distribution Reservoirs and Standpipes (672)	730	43
Maintenance of Transmission and Distribution Mains (673)	45,246	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	16,047	46
Maintenance of Meters (676)	21,988	47
Maintenance of Hydrants (677)	7,484	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	141,321	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,153	50
Meter Reading Labor (902)	11,243	51
Customer Records and Collection Expenses (903)	19,908	52
Uncollectible Accounts (904)	1,203	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	35,507	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,315	56
Office Supplies and Expenses (921)	6,335	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	20,916	59
Property Insurance (924)		60
Injuries and Damages (925)	14,659	61
Employee Pensions and Benefits (926)	37,753	62
Regulatory Commission Expenses (928)	6,372	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	3,387	65
Rents (931)		66
Maintenance of General Plant (932)	8,625	67
Total Administrative and General Expenses	118,362	
Total Operation and Maintenance Expenses	451,538	

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		110,788	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,280	2
Net property tax equivalent		108,508	
Social Security		13,090	3
PSC Remainder Assessment		1,025	4
Other (specify): COMPUTER ALLOCATION	FROM ELEC DEPT	1,056	5
Total tax expense		123,679	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199100				3
County tax rate	mills		6.139200				4
Local tax rate	mills		7.540500				5
School tax rate	mills		6.690600				6
Voc. school tax rate	mills		1.623100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.192500				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		22.192500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.540500				14
Combined School Tax Rate	mills		8.313700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.854200				17
Total Tax Rate	mills		22.192500				18
Ratio of Local and School Tax to Total	dec.		0.714395				19
Total tax net of state credit	mills		22.192500				20
Net Local and School Tax Rate	mills		15.854200				21
Utility Plant, Jan. 1	\$	1		1			22
Materials & Supplies	\$	0		0			23
Subtotal	\$	1		1			24
Less: Plant Outside Limits	\$	0		0			25
Taxable Assets	\$	1		1			26
Assessment Ratio	dec.		1.004500				27
Assessed Value	\$	1		1			28
Net Local & School Rate	mills		15.854200				29
Tax Equiv. Computed for Current Year	\$	0		0			30
Tax Equivalent per 1994 PSC Report	\$	112,724					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	110,788					32 33
Tax equiv. for current year (see note 6)	\$	110,788					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	40,013		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	454,965		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	494,978	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	135,289	6,680	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	4,317		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	135,761		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	275,367	6,680	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	35,632	6,565	23
Total Water Treatment Plant	35,632	6,565	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			40,013	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(137,808)	317,157	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(137,808)	357,170	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			141,969	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			4,317	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,982	52,056	184,835	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	2,982	52,056	331,121	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	10,211	85,752	117,738	23
Total Water Treatment Plant	10,211	85,752	117,738	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	102,664	16,896	26
Transmission and Distribution Mains (343)	4,379,171	108,359	27
Fire Mains (344)	0		28
Services (345)	435,491	29,921	29
Meters (346)	297,739	19,548	30
Hydrants (348)	530,967	26,750	31
Other Transmission and Distribution Plant (349)	230		32
Total Transmission and Distribution Plant	5,746,262	201,474	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	12,354		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0	2,549	36
Transportation Equipment (392)	58,871		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,733		39
Laboratory Equipment (395)	5,411		40
Power Operated Equipment (396)	8,361		41
Communication Equipment (397)	4,741		42
SCADA Equipment (397.1)	211,608		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	317,079	2,549	
Total utility plant in service directly assignable	6,869,318	217,268	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,869,318	217,268	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			119,560 26
Transmission and Distribution Mains (343)			4,487,530 27
Fire Mains (344)			0 28
Services (345)			465,412 29
Meters (346)	13,694		303,593 30
Hydrants (348)			557,717 31
Other Transmission and Distribution Plant (349)			230 32
Total Transmission and Distribution Plant	13,694	0	5,934,042
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			12,354 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			2,549 36
Transportation Equipment (392)			58,871 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,733 39
Laboratory Equipment (395)			5,411 40
Power Operated Equipment (396)			8,361 41
Communication Equipment (397)			4,741 42
SCADA Equipment (397.1)			211,608 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	319,628
Total utility plant in service directly assignable	26,887	0	7,059,699
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	26,887	0	7,059,699

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	90,243	2.94%	11,350	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	90,243		11,350	
PUMPING PLANT				
Structures and Improvements (321)	49,592	2.43%	3,369	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	4,317	4.40%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	89,384	5.00%	8,015	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	143,293		11,384	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	26,862	6.00%	4,601	17
Total Water Treatment Plant	26,862		4,601	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	27,560	2.22%	2,467	19
Transmission and Distribution Mains (343)	325,095	1.10%	48,767	20
Fire Mains (344)	0			21
Services (345)	112,772	2.20%	9,910	22
Meters (346)	(10,744)	6.00%	18,040	23
Hydrants (348)	89,967	1.83%	9,961	24
Other Transmission and Distribution Plant (349)	230	5.00%		25
Total Transmission and Distribution Plant	544,880		89,145	

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					101,593	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	101,593	
321					52,961	8
322					0	9
323					4,317	10
324					0	11
325	2,982				94,417	12
326					0	13
327					0	14
328					0	15
	2,982	0	0	0	151,695	
331					0	16
332	10,211				21,252	17
	10,211	0	0	0	21,252	
341					0	18
342					30,027	19
343					373,862	20
344					0	21
345					122,682	22
346	13,694				(6,398)	23
348					99,928	24
349					230	25
	13,694	0	0	0	620,331	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	(1,446)	5.00%	618	26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0	0.50%	182	28
Transportation Equipment (392)	54,119	10.56%	6,217	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	11,109	5.88%	925	31
Laboratory Equipment (395)	3,022	5.88%	318	32
Power Operated Equipment (396)	8,361	10.00%		33
Communication Equipment (397)	2,077	9.09%	431	34
SCADA Equipment (397.1)	9,618	9.09%	19,235	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	86,860		27,926	
Total accum. prov. directly assignable	892,138		144,406	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 892,138		 144,406	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					(828)	26
391					0	27
391.1					182	28
392					60,336	29
393					0	30
394					12,034	31
395					3,340	32
396					8,361	33
397					2,508	34
397.1					28,853	35
398					0	36
399					0	37
	0	0	0	0	114,786	
	26,887	0	0	0	1,009,657	
					0	38
	26,887	0	0	0	1,009,657	

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			31,634	31,634	1
February			28,927	28,927	2
March			33,145	33,145	3
April			32,394	32,394	4
May			37,835	37,835	5
June			37,678	37,678	6
July			41,270	41,270	7
August			41,177	41,177	8
September			39,695	39,695	9
October			36,360	36,360	10
November			34,206	34,206	11
December			36,236	36,236	12
Total for year	0	0	430,557	430,557	
Less: Measured or estimated water used in main flushing and water treatment during year				4,051	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				426,506	16
Less: Water sold				334,361	17
Losses and unaccounted for				92,145	18
Percent unaccounted for to the nearest whole percent (%)				22%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Dec. 7, 1998 - Feb. 2, 2000, removed from service (for over one year) south water reservoir for repairs and leak inspections.					
Mar. 6, 2000, removed from service south water reservoir after major leak in 8-inch supply line surfaced.					
Maximum gallons pumped by all methods in any one day during reporting year				1,754	21
Date of maximum: 9/3/1999					22
Cause of maximum:					23
Lost an estimated 375,000 gallons during the replacement of three valves in intersection of Main St. and Pleasant St. (Valves 218, 219 and 222).					
Minimum gallons pumped by all methods in any one day during reporting year				848	24
Date of minimum: 4/4/1999					25
Total KWH used for pumping for the year				662,578	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 8	WELL NO. 9	WELL NO. 10	1
Location	900 S. MILWAUKEE ST.	900 S. MILWAUKEE ST.	900 S. MILWAUKEE ST.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1997	1997	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	369	0	411	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9 10
Year Installed	1997	1997	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 11	WELL NO. 12	WELL NO. 13	14
Location	2109 SUNSET DR.	2303 CTH C	423 HIGHLAND AVE.	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1972	1964	1988	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	160	514	290	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	22 23
Year Installed	1972	1964	1965	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	60	40	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	WELL NO. 15			1
Location	900 S. MILWAUKEE ST.			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1986			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	430			8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS			9 10
Year Installed	1986			11
Type	ELECTRIC			12
Horsepower	50			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1 (SOUTH UNIT)	NO. 2 (NORTH UNIT)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1901	1941	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	215	215	6
Total capacity in gallons	500,000	600,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	600	0	0	0	600	1
M	D	4.000	51,954	0	0	0	51,954	2
M	D	6.000	47,947	0	0	0	47,947	3
M	T	6.000	2,669	0	0	0	2,669	4
P	D	6.000	2,894	0	0	0	2,894	5
A	T	8.000	2,797	0	0	0	2,797	6
M	D	8.000	29,552	0	0	0	29,552	7
M	T	8.000	3,560	0	0	0	3,560	8
P	D	8.000	32,541	3,455	0	0	35,996	9
M	D	10.000	10,876	0	0	0	10,876	10
M	T	10.000	9,350	0	0	0	9,350	11
P	D	10.000	843	0	0	0	843	12
M	D	12.000	12,616	0	0	0	12,616	13
M	T	12.000	8,236	0	0	0	8,236	14
P	D	12.000	34,673	1,442	0	0	36,115	15
M	D	16.000	2,369	0	0	0	2,369	16
P	D	16.000	358	0	0	0	358	17
Total Within Municipality			253,835	4,897	0	0	258,732	
Total Utility			253,835	4,897	0	0	258,732	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	821	0	0	0	821		1
M	0.750	762	2	0	0	764		2
L	0.750	109	0	0	0	109		3
M	1.000	807	29	0	0	836		4
M	1.250	19	14	0	0	33		5
M	1.500	37	10	0	0	47		6
L	1.500	2	0	0	0	2		7
M	2.000	31	0	0	0	31		8
M	3.000	18	0	0	0	18		9
P	4.000	10	0	0	0	10		10
M	4.000	14	0	0	0	14		11
P	6.000	5	0	0	0	5		12
M	6.000	2	0	0	0	2		13
P	8.000	4	0	0	0	4		14
M	12.000	1	0	0	0	1		15
P	12.000	1	0	0	0	1		16
Total Utility		2,643	55	0	0	2,698	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,262	217	199	0	2,280	199	1
0.750	717	3	2	0	718	4	2
1.000	66	0	0	0	66	0	3
1.500	46	0	0	0	46	12	4
2.000	15	0	0	0	15	2	5
3.000	7	0	0	0	7	0	6
4.000	2	0	0	0	2	2	7
6.000	1	0	0	0	1	1	8
Total:	3,116	220	201	0	3,135	220	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,010	102	5	6	2	155	2,280	1
0.750	528	106	9	7	0	68	718	2
1.000		41	7	4	2	12	66	3
1.500	0	26	7	3	2	8	46	4
2.000	0	7	3	2	0	3	15	5
3.000	0	1	1	2	0	3	7	6
4.000	0	1	1	0	0	0	2	7
6.000	0		1	0	0	0	1	8
Total:	2,538	284	34	24	6	249	3,135	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	24	0			24	1
Within Municipality	413	10			423	2
Total Fire Hydrants	437	10	0	0	447	
Flushing Hydrants						
	1			30	31	3
Total Flushing Hydrants	1	0	0	30	31	

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: 61
 Number of distribution system valves end of year: 698
 Number of distribution valves operated during year: 1,047

WATER OPERATING SECTION FOOTNOTES

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

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

Water Utility Plant in Service (Page W-08)

Correction of prior years charges corrected to accounts 314,332,325.

(Appears to be reclassification requested in Jim Luckow's December 10, 1998 letter, see 1997 annual report. ele)

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

Account # 390, Structures and Improvements, end-of-year value to be reviewed with our auditors.

Account # 392, Transportation Equipment, end-of-year value compared to Plant in Service will be review with our auditors.

Account # 346, Meters, end-of-year value was carryover from 1998 extraordinary number of meters being retired in one year.

Water Mains (Page W-17)

Water mains were financed by developers per Schedule No. X-3.

Water Services (Page W-18)

Water services were financed by the utility and by developers per Schedule No. X-3.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	8,756,286	1
Total Sales of Electricity	8,756,286	
Other Operating Revenues		
Forfeited Discounts (450)	0	2
Miscellaneous Service Revenues (451)	2,779	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	18,941	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,083	7
Total Other Operating Revenues	23,803	
Total Operating Revenues	8,780,089	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	6,162,892	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	387,635	10
Customer Accounts Expenses (901-905)	102,787	11
Sales Expenses (911-916)	8,498	12
Administrative and General Expenses (920-932)	351,017	13
Total Operation and Maintenance Expenses	7,012,829	
Other Expenses		
Depreciation Expense (403)	626,005	14
Amortization Expense (404-407)		15
Taxes (408)	301,949	16
Total Other Expenses	927,954	
Total Operating Expenses	7,940,783	
NET OPERATING INCOME	839,306	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	1	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	0	
Miscellaneous Service Revenues (451):		
TEMPORARY SERVICE, RECONNECTION	2,779	3
Total Miscellaneous Service Revenues (451)	2,779	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS, COMPUTER AND OTHER RENTALS	18,941	5
Total Rent from Electric Property (454)	18,941	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NFS CHARGES, SALES TAX REVENUE	2,083	7
Total Other Electric Revenues (456)	2,083	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	6,162,892	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	6,162,892	
Total Power Production Expenses	6,162,892	
TRANSMISSION EXPENSES		
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
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	23,653	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	12,030	52
Overhead Line Expenses (583)	20,235	53
Underground Line Expenses (584)	39,783	54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)	38,153	56
Customer Installations Expenses (587)	1,834	57
Miscellaneous Distribution Expenses (588)	36,401	58
Rents (589)	6,600	59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	14,394	62
Maintenance of Overhead Lines (593)	123,223	63
Maintenance of Underground Lines (594)	26,315	64
Maintenance of Line Transformers (595)	11,490	65
Maintenance of Street Lighting and Signal Systems (596)	16,199	66
Maintenance of Meters (597)	13,829	67
Maintenance of Miscellaneous Distribution Plant (598)	3,496	68
Total Distribution Expenses	387,635	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,004	69
Meter Reading Expenses (902)	52,030	70
Customer Records and Collection Expenses (903)	42,569	71
Uncollectible Accounts (904)	5,184	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	102,787	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	8,498	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	8,498	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	61,802	78
Office Supplies and Expenses (921)	13,466	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	20,552	81
Property Insurance (924)	2,289	82
Injuries and Damages (925)	30,136	83
Employee Pensions and Benefits (926)	151,314	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	57,040	87
Rents (931)		88
Maintenance of General Plant (932)	14,418	89
Total Administrative and General Expenses	351,017	
Total Operation and Maintenance Expenses	7,012,829	

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		152,134	1
Social Security		29,618	2
Wisconsin Gross Receipts Tax		112,345	3
PSC Remainder Assessment		9,964	4
Other (specify): COMPUTER ALLOCATION	ALLOC 1/2 TO WATER & SEWER	(2,112)	5
Total tax expense		<u>301,949</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199100				3
County tax rate	mills		6.139200				4
Local tax rate	mills		7.540500				5
School tax rate	mills		6.690600				6
Voc. school tax rate	mills		1.623100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.192500				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		22.192500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.540500				14
Combined School Tax Rate	mills		8.313700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.854200				17
Total Tax Rate	mills		22.192500				18
Ratio of Local and School Tax to Total	dec.		0.714395				19
Total tax net of state credit	mills		22.192500				20
Net Local and School Tax Rate	mills		15.854200				21
Utility Plant, Jan. 1	\$	19,559,946	19,559,946				22
Materials & Supplies	\$	188,659	188,659				23
Subtotal	\$	19,748,605	19,748,605				24
Less: Plant Outside Limits	\$	10,195,773	10,195,773				25
Taxable Assets	\$	9,552,832	9,552,832				26
Assessment Ratio	dec.		1.004500				27
Assessed Value	\$	9,595,820	9,595,820				28
Net Local & School Rate	mills		15.854200				29
Tax Equiv. Computed for Current Year	\$	152,134	152,134				30
Tax Equivalent per 1994 PSC Report	\$	137,341					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	152,134					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	13,299		26
Station Equipment (353)	97,760	24,312	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	253,128		29
Overhead Conductors and Devices (356)	95,062		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	518,732	24,312	
DISTRIBUTION PLANT			
Land and Land Rights (360)	80,171	429	34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,429,574		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	4,028,245	198,707	38
Overhead Conductors and Devices (365)	3,222,704	164,544	39
Underground Conduit (366)	43,637		40
Underground Conductors and Devices (367)	3,151,048	194,229	41
Line Transformers (368)	2,908,500	149,961	42
Services (369)	1,132,295	85,630	43
Meters (370)	621,085	37,038	44
Installations on Customers' Premises (371)	110,505	6,021	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	650,391	24,645	47
Total Distribution Plant	17,378,155	861,204	
GENERAL PLANT			
Land and Land Rights (389)	7,320		48
Structures and Improvements (390)	179,980		49
Office Furniture and Equipment (391)	58,013	2,499	50
Computer Equipment (391.1)	298,083	39,081	51
Transportation Equipment (392)	603,025	34,621	52
Stores Equipment (393)	14,421		53
Tools, Shop and Garage Equipment (394)	103,327		54
Laboratory Equipment (395)	15,711		55
Power Operated Equipment (396)	191,342	21,657	56
Communication Equipment (397)	70,623		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			13,299 26
Station Equipment (353)			122,072 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			253,128 29
Overhead Conductors and Devices (356)			95,062 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	543,044
DISTRIBUTION PLANT			
Land and Land Rights (360)			80,600 34
Structures and Improvements (361)			0 35
Station Equipment (362)	69,244		1,360,330 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	44,418		4,182,534 38
Overhead Conductors and Devices (365)	37,284		3,349,964 39
Underground Conduit (366)			43,637 40
Underground Conductors and Devices (367)	11,097		3,334,180 41
Line Transformers (368)	27,315		3,031,146 42
Services (369)	8,222		1,209,703 43
Meters (370)	23,319		634,804 44
Installations on Customers' Premises (371)	3,990		112,536 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,869		672,167 47
Total Distribution Plant	227,758	0	18,011,601
GENERAL PLANT			
Land and Land Rights (389)			7,320 48
Structures and Improvements (390)			179,980 49
Office Furniture and Equipment (391)			60,512 50
Computer Equipment (391.1)			337,164 51
Transportation Equipment (392)	25,089		612,557 52
Stores Equipment (393)			14,421 53
Tools, Shop and Garage Equipment (394)			103,327 54
Laboratory Equipment (395)			15,711 55
Power Operated Equipment (396)			212,999 56
Communication Equipment (397)			70,623 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,541,845	97,858	
Total utility plant in service directly assignable	19,438,732	983,374	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	19,438,732	983,374	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	25,089	0	1,614,614
Total utility plant in service directly assignable	252,847	0	20,169,259
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	252,847	0	20,169,259

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	9,278	3.13%	416	19
Station Equipment (353)	68,643	3.13%	3,440	20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	39,744	2.27%	5,746	22
Overhead Conductors and Devices (356)	22,984	2.27%	2,158	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
352					9,694	19
353					72,083	20
354					0	21
355					45,490	22
356					25,142	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)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	140,649		11,760	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	554,707	2.70%	37,664	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	1,673,503	2.78%	114,130	30
Overhead Conductors and Devices (365)	1,241,269	3.60%	118,308	31
Underground Conduit (366)	8,362	2.00%	873	32
Underground Conductors and Devices (367)	610,679	3.33%	107,979	33
Line Transformers (368)	1,209,399	3.13%	92,956	34
Services (369)	501,476	4.55%	53,281	35
Meters (370)	194,612	2.86%	17,959	36
Installations on Customers' Premises (371)	47,430	6.67%	7,438	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	364,798	3.33%	22,020	39
Total Distribution Plant	6,406,235		572,608	
GENERAL PLANT				
Structures and Improvements (390)	162,856	3.33%	5,993	40
Office Furniture and Equipment (391)	24,620	6.67%	3,953	41
Computer Equipment (391.1)	107,130	14.29%	45,388	42
Transportation Equipment (392)	394,284	10.00%	60,779	43
Stores Equipment (393)	5,460	4.35%	627	44
Tools, Shop and Garage Equipment (394)	72,553	7.14%	7,378	45
Laboratory Equipment (395)	15,711	5.00%	0	46
Power Operated Equipment (396)	191,341	5.00%	0	47
Communication Equipment (397)	19,583	6.67%	4,711	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	993,538		128,829	
Total accum. prov. directly assignable	7,540,422		713,197	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	152,409	
361					0	27
362	69,244				523,127	28
363					0	29
364	44,418	12,978	5,785		1,736,022	30
365	37,284	17,311	8,712		1,313,694	31
366					9,235	32
367	11,097	196	1,755		709,120	33
368	27,315	2,837	481		1,272,684	34
369	8,222	3,466	1,009		544,078	35
370	23,319				189,252	36
371	3,990		319		51,197	37
372					0	38
373	2,869	674	5,872		389,147	39
	227,758	37,462	23,933	0	6,737,556	
390					168,849	40
391					28,573	41
391.1					152,518	42
392	25,089		2,000		431,974	43
393					6,087	44
394					79,931	45
395					15,711	46
396					191,341	47
397					24,294	48
398					0	49
399					0	50
	25,089	0	2,000	0	1,099,278	
	252,847	37,462	25,933	0	7,989,243	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>7,540,422</u></u>		<u><u>713,197</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>252,847</u>	<u>37,462</u>	<u>25,933</u>	<u>0</u>	<u>7,989,243</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	0.16	50.63	2
14.4/24.9 kV (25kV)			3
Other:			
SECONDARY 120/240W	0.11	5.78	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	3.18	309.23	6
14.4/24.9 kV (25kV)			7
Other:			
SECONDARY 120/240W	0.07	3.26	8
Transmission System			
34.5 kV			9
69 kV	0.00	7.31	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	5	2
Nonfarm Customers	21	3
Total	26	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	86	7
Nonfarm	2,742	8
Total	2,828	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	27	12
Total	27	13
Total customers on rural lines at end of year	2,855	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	30,564	Tuesday	12/22/1998	18:00	17,962	1
February	02	27,985	Thursday	02/04/1999	19:00	14,264	2
March	03	27,860	Monday	03/08/1999	19:00	14,690	3
April	04	25,935	Thursday	03/25/1999	20:00	15,557	4
May	05	26,203	Monday	05/17/1999	11:00	13,661	5
June	06	32,642	Friday	06/11/1999	16:00	15,360	6
July	07	35,448	Thursday	07/15/1999	17:00	18,082	7
August	08	36,564	Friday	07/30/1999	17:00	17,530	8
September	09	32,458	Friday	08/27/1999	16:00	16,694	9
October	10	26,139	Tuesday	09/28/1999	20:00	15,173	10
November	11	26,983	Tuesday	11/16/1999	18:00	13,094	11
December	12	30,397	Thursday	12/16/1999	18:00	15,216	12
Total		359,178				187,283	

System Name Plymouth Utilities

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

Type of Reading	Supplier
60 minutes integrated	Alliant Energy

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	187,283	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	187,283	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	178,248	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	98	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	98	23
Total Sold and Used	178,346	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	8,937	27
Total Energy Losses	8,937	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.7719%	29
Total Disposition of Energy	187,283	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
440 441	RG-1	5,961	58,365	1
Total Sales for Residential Sales		5,961	58,365	
Commercial & Industrial				
44301	CP-1	42	14,029	2
44302	CP-2	28	48,969	3
44303	CP-3	3	36,364	4
44201-203 445	GS-1	716	17,677	5
448	MP-1	2	1,926	6
44204	MS-2		161	7
44205	MS-3		4	8
Total Sales for Commercial & Industrial		791	119,130	
Public Street & Highway Lighting				
444	MS-1		753	9
Total Sales for Public Street & Highway Lighting		0	753	
Sales for Resale				
NONE				
Total Sales for Sales for Resale		0	0	10
TOTAL SALES FOR ELECTRICITY		6,752	178,248	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		3,446,534	(22,539)	3,423,995	1
0	0	3,446,534	(22,539)	3,423,995	
		687,079	(5,980)	681,099	2
		2,050,842	(21,575)	2,029,267	3
		1,317,282	(14,824)	1,302,458	4
		1,078,334	(6,996)	1,071,338	5
		111,367	(918)	110,449	6
		15,449		15,449	7
		375	(2)	373	8
0	0	5,260,728	(50,295)	5,210,433	
		122,328	(470)	121,858	9
0	0	122,328	(470)	121,858	
				0	10
0	0	0	0	0	
0	0	8,829,590	(73,304)	8,756,286	

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	ALLIANT ENERGY				1
Point of Delivery	Mullet River				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Two metering points				5
Total of 12 Monthly Maximum Demands -- kW	359,178				6
Average load factor	71.4268%				7
Total Cost of Purchased Power	6,162,892				8
Average cost per kWh	0.0329				9
On-Peak Hours (if applicable)	08:00 - 22:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	8,012	9,949			12
February	6,976	7,288			13
March	7,188	7,501			14
April	7,448	8,109			15
May	6,846	6,815			16
June	7,462	7,898			17
July	8,344	9,737			18
August	8,948	8,582			19
September	7,733	8,962			20
October	7,740	7,432			21
November	6,404	6,691			22
December	7,437	7,779			23
Total kWh (000)	90,538	96,743			24

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

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
Load Factor		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
Cost per kWh of Net Generation (\$)		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
Total kWh (000)	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

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							
Total							0
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						
Total						0
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.

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
Total		0	0	0	0	0	1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

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

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,953	3,073	118,307	1
Acquired during year	315	97	5,501	2
Total	7,268	3,170	123,808	3
Retired during year	180	76	2,082	4
Sales, transfers or adjustments increase (decrease)	(122)	0	0	5
Number end of year	6,966	3,094	121,726	6
Number end of year accounted for as follows:				7
In customers' use	6,824	2,916	105,497	8
In utility's use	20	43	4,073	9
Inactive transformers on system		21	3,785	10
Locked meters on customers' premises				11
In stock	122	114	8,371	12
Total end of year	6,966	3,094	121,726	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	141	103,056	1
Sodium Vapor	150	113	123,886	2
Sodium Vapor	250	22	40,199	3
Total		276	267,141	
Ornamental				
Mercury Vapor	175	2	2,558	4
Sodium Vapor	100	333	210,497	5
Sodium Vapor	150	192	243,387	6
Sodium Vapor	250	92	168,105	7
Sodium Vapor	400	9	26,312	8
Total		628	650,859	
Other				
NONE				9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

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

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	1,374,094	1
Total Sewage Operating Revenues	1,374,094	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	4,200	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	4,200	
Total Operating Revenues	1,378,294	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	263,022	8
Maintenance Expenses (831-834)	151,037	9
Customer Accounting & Collection Expenses (840-843)	30,164	10
Administrative and General Expenses (850-857)	195,491	11
Total Operation and Maintenance Expenses	639,714	
Other Operating Expenses		
Depreciation Expense (403)	409,516	12
Amortization Expense (404)		13
Taxes (408)	25,314	14
Total Other Operating Expenses	434,830	
Total Operating Expenses	1,074,544	
NET OPERATING INCOME	303,750	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	2,529	150,107	567,680	5
Commercial Revenues	281	66,964	206,119	6
Industrial Revenues	28	56,307	522,480	7
Revenues from Public Authorities	13	20,325	77,397	8
Total Measured Service to General Customers (622)	2,851	293,703	1,373,676	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)	2	100	418	12
Total Sewage Operating Revenues	2,853	293,803	1,374,094	

HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
AMERICAN DAIRY BRANDS	15,820	175	200	7	1
GREAT LAKES CHEESE OF WISCONSIN	3,657	175	200	7	2
MASTERS GALLERY FOODS	4,247	175	200	7	3
ROCKY KNOLL HEALTH CARE FACILITY	7,686	175	200	7	4
SARGENTO FOODS	16,298	175	200	7	5
SARTORI FOODS	11,517	175	200	7	6

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
LAB REVENUES FROM INDUSTRIAL TESTING	4,200	6
Total Miscellaneous Operating Revenues (635)	4,200	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	180,321	1
Power and Fuel for Pumping (821)	76,968	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)	745	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	4,988	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	263,022	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	60,011	11
Maintenance of Collection System Pumping Equipment (832)	39,592	12
Maintenance of Treatment and Disposal Plant Equipment (833)	30,260	13
Maintenance of General Plant Structures and Equipment (834)	21,174	14
Total Maintenance Expenses	151,037	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	21,748	15
Flat Rate Inspections (841)		16
Meter Reading (842)	7,227	17
Uncollectible Accounts (843)	1,189	18
Total Customer Accounting & Collection Expenses	30,164	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	26,930	19
Office Supplies and Expenses (851)	8,213	20
Outside Services Employed (852)	3,323	21
Insurance Expense (853)	26,522	22
Employees Pensions and Benefits (854)	86,394	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	44,109
Rents (857)	26
Total Administrative and General Expenses	195,491
 Total Operation and Maintenance Expenses	 639,714

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		20,267	1
Local and School Tax Equivalent on Meters Charged by Water Department		2,280	2
PSC Remainder Assessment		1,711	3
Other (specify): COMPUTER ALLOCATION		1,056	4
Total tax expense		<u>25,314</u>	

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	3,795,675	421,439	7
Interceptor Mains and Accessories (314)	1,492,042		8
Force Mains (315)	73,444		9
Other Collecting System Equipment (316)	0		10
Total Collection System	5,361,161	421,439	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	32,945		13
Electric Pumping Equipment (323)	198,819		14
Other Power Pumping Equipment (324)	57,654		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	289,418	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	88,551		17
Structures and Improvements (331)	993,333	79,541	18
Preliminary Treatment Equipment (332)	814,774	12,500	19
Primary Treatment Equipment (333)	498,384		20
Secondary Treatment Equipment (334)	3,022,625	17,791	21
Advanced Treatment Equipment (335)	1,062,185		22
Chlorination Equipment (336)	258,675		23
Sludge Treatment and Disposal Equipment (337)	1,739,177		24
Plant Site Piping (338)	456,893		25
Flow Metering and Monitoring Equipment (339)	112,048	2,729	26
Outfall Sewer Pipes (340)	11,211		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	2,265		4,214,849	7
Interceptor Mains and Accessories (314)			1,492,042	8
Force Mains (315)			73,444	9
Other Collecting System Equipment (316)			0	10
Total Collection System	2,265	0	5,780,335	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			32,945	13
Electric Pumping Equipment (323)			198,819	14
Other Power Pumping Equipment (324)			57,654	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	289,418	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			88,551	17
Structures and Improvements (331)	28,651		1,044,223	18
Preliminary Treatment Equipment (332)			827,274	19
Primary Treatment Equipment (333)			498,384	20
Secondary Treatment Equipment (334)	39,863		3,000,553	21
Advanced Treatment Equipment (335)			1,062,185	22
Chlorination Equipment (336)			258,675	23
Sludge Treatment and Disposal Equipment (337)			1,739,177	24
Plant Site Piping (338)			456,893	25
Flow Metering and Monitoring Equipment (339)			114,777	26
Outfall Sewer Pipes (340)			11,211	27

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	7,838		28
Total Treatment and Disposal Plant	9,065,694	112,561	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	4,601		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	16,870		33
Other General Equipment (379)	121,885		34
Other Tangible Property (390)	0	2,248	35
Total General Plant	143,356	2,248	
Total utility plant in service directly assignable	14,859,629	536,248	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	14,859,629	536,248	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			7,838 28
Total Treatment and Disposal Plant	68,514	0	9,109,741
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			4,601 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			16,870 33
Other General Equipment (379)			121,885 34
Other Tangible Property (390)	1,894	4,051	4,405 35
Total General Plant	1,894	4,051	147,761
Total utility plant in service directly assignable	72,673	4,051	15,327,255
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	72,673	4,051	15,327,255

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	1,270	0	0	0	1,270	1
6.000	17,924	0	1,812	0	16,112	2
8.000	145,355	5,932	0	0	151,287	3
10.000	16,262	78	0	0	16,340	4
12.000	4,136	1,812	0	0	5,948	5
15.000	7,681	0	0	0	7,681	6
16.000	980	0	0	0	980	7
18.000	1,327	0	0	0	1,327	8
20.000	886	0	0	0	886	9
24.000	1,985	0	0	0	1,985	10
30.000	7,463	0	0	0	7,463	11
36.000	2,209	0	0	0	2,209	12
Total Utility	207,478	7,822	1,812	0	213,488	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service (Page S-07)

Plant in service worksheet is missing Other Utility Plant section,
had to move account #397 data to #390 to balance data.

Sewer Mains (Page S-10)

Sanitary sewers were financed by the utility and by developers per Schedule
No. X-3.
