



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: SLINGER UTILITIES OF SLINGER WISCONSIN

---

Principal Office: 220 SLINGER RD  
P.O. BOX 227  
SLINGER, WI 53086

---

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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

## TABLE OF CONTENTS

Schedule Name	Page
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24
<b>NON-REGULATED SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service	N-07
Sewer Services	N-09
Sewer Mains	N-10
Sewer Operating Section Footnotes	N-11

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** SLINGER UTILITIES OF SLINGER WISCONSIN

**Utility Address:** 220 SLINGER RD  
P.O. BOX 227  
SLINGER, WI 53086

**When was utility organized?** 1/1/1911

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DEAN AUGUST OTTE

**Title:** VILLAGE CLERK

**Office Address:**

220 SLINGER RD  
P.O. BOX 227  
SLINGER, WI 53086

**Telephone:** (414) 644 - 5265

**Fax Number:** (414) 644 - 6341

**E-mail Address:** dotte@wwpisys.org

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR GERALD KREUSER

**Title:** VILLAGE PRESIDENT

**Office Address:**

231 FAIRVIEW CT  
SLINGER, WI 53086

**Telephone:** (414) 644 - 8933

**Fax Number:**

**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:** MR THOMAS G WIELAND

**Title:** PARTNER

**Office Address:** REILLY, PENNER & BENTON LLP  
611 N. BROADWAY SUITE 300  
MILWAUKEE, WI 53202

**Telephone:** (414) 271 - 7800

**Fax Number:** (414) 271 - 6005

**E-mail Address:**

**Date of most recent audit report:** 12/31/1999

**Period covered by most recent audit:** 1/1/99 TO 12/31/99

---

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

---

**Name:** MR DEAN AUGUST OTTE

**Title:** VILLAGE CLERK

**Office Address:**

220 SLINGER RD  
P.O. BOX 227  
SLINGER, WI 53086

**Telephone:** (414) 644 - 5265

**Fax Number:** (414) 644 - 6341

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

---

**Name of utility commission/committee:** VILLAGE BOARD

---

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

- MR TROY FASSBENDER, TRUSTEE
- MR DENNIS GEBHARD, TRUSTEE
- MS SHARON GRUDZINSKI, TRUSTEE
- MR GERALD KREUSER, PRESIDENT
- MR GILBERT STRUPP, TRUSTEE
- MR ROBERT STUETTGEN, TRUSTEE
- MS JACKIE TOLL, TRUSTEE

---

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

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

**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? 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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,585,906	2,261,137	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,925,466	1,752,155	2
Depreciation Expense (403)	248,089	227,472	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	185,348	163,752	5
<b>Total Operating Expenses</b>	<b>2,358,903</b>	<b>2,143,379</b>	
<b>Net Operating Income</b>	<b>227,003</b>	<b>117,758</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>227,003</b>	<b>117,758</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	720	831	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	27,626	41,229	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>28,346</b>	<b>42,060</b>	
<b>Total Income</b>	<b>255,349</b>	<b>159,818</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>255,349</b>	<b>159,818</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	117,937	135,587	14
Amortization of Debt Discount and Expense (428)	2,670	2,670	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	12,427	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>133,034</b>	<b>138,257</b>	
<b>Net Income</b>	<b>122,315</b>	<b>21,561</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,470,895	1,689,949	20
Balance Transferred from Income (433)	122,315	21,561	21
Miscellaneous Credits to Surplus (434)	0	759,385	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,593,210</b>	<b>2,470,895</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
ELECTRIC	24,221	5
WATER	3,405	6
<b>Total (Acct. 419):</b>	<b>27,626</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	2,501	0	0	2,501	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	1,015	0	0	1,015	3
Materials	0	18	0	0	18	4
Taxes	0	39	0	0	39	5
<b>Other (list by major classes):</b>						
EQUIPMENT	0	709	0	0	709	6
<b>Total costs and expenses</b>	<b>0</b>	<b>1,781</b>	<b>0</b>	<b>0</b>	<b>1,781</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>720</b>	<b>0</b>	<b>0</b>	<b>720</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	364,229	2,221,677	0	0	<b>2,585,906</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>364,229</b>	<b>2,221,677</b>	<b>0</b>	<b>0</b>	<b>2,585,906</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	66,981	(825)	<b>66,156</b>	<b>1</b>
Electric operating expenses	187,299	(98,823)	<b>88,476</b>	<b>2</b>
Gas operating expenses	0	0	<b>0</b>	<b>3</b>
Heating operating expenses	0	0	<b>0</b>	<b>4</b>
Sewer operating expenses	0	0	<b>0</b>	<b>5</b>
Merchandising and jobbing	0	0	<b>0</b>	<b>6</b>
Other nonutility expenses	0	0	<b>0</b>	<b>7</b>
Water utility plant accounts	0	0	<b>0</b>	<b>8</b>
Electric utility plant accounts	0	98,823	<b>98,823</b>	<b>9</b>
Gas utility plant accounts	0	0	<b>0</b>	<b>10</b>
Heating utility plant accounts	0	0	<b>0</b>	<b>11</b>
Sewer utility plant accounts	0	0	<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	<b>17</b>
Clearing accounts	0	0	<b>0</b>	<b>18</b>
All other accounts	0	825	<b>825</b>	<b>19</b>
<b>Total Payroll</b>	<b>254,280</b>	<b>0</b>	<b>254,280</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	10,011,121	9,432,091	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,597,292	1,453,070	2
<b>Net Utility Plant</b>	<b>8,413,829</b>	<b>7,979,021</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	329,947	546,117	7
<b>Total Other Property and Investments</b>	<b>329,947</b>	<b>546,117</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	112,118	(108,349)	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	430,430	382,157	11
Other Accounts Receivable (143)	27,040	9,098	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	247,467	344,361	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	2,363	2,363	17
<b>Total Current and Accrued Assets</b>	<b>819,418</b>	<b>629,630</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	46,721	49,391	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>46,721</b>	<b>49,391</b>	
<b>Total Assets and Other Debits</b>	<b>9,609,915</b>	<b>9,204,159</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,096,298	2,126,177	21
Appropriated Earned Surplus (215)	217,000	217,000	22
Unappropriated Earned Surplus (216)	2,593,210	2,470,895	23
<b>Total Proprietary Capital</b>	<b>4,906,508</b>	<b>4,814,072</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,170,000	2,170,000	24
Advances from Municipality (223)	257,789	310,363	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>2,427,789</b>	<b>2,480,363</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	142,393	141,557	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	168,062	148,412	31
Interest Accrued (237)	9,828	9,828	32
Other Current and Accrued Liabilities (238)	24,092	27,217	33
<b>Total Current and Accrued Liabilities</b>	<b>344,375</b>	<b>327,014</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,931,243	1,582,710	41
<b>Total Liabilities and Other Credits</b>	<b>9,609,915</b>	<b>9,204,159</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	4,906,458	0	0	5,098,778	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	5,885	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
<b>Total Utility Plant</b>	<b>4,912,343</b>	<b>0</b>	<b>0</b>	<b>5,098,778</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	431,643	0	0	1,165,649	10
<b>Total Accumulated Provision</b>	<b>431,643</b>	<b>0</b>	<b>0</b>	<b>1,165,649</b>	
<b>Net Utility Plant</b>	<b>4,480,700</b>	<b>0</b>	<b>0</b>	<b>3,933,129</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	377,193	1,075,877			<b>1,453,070</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	60,424	187,665			<b>248,089</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,819				<b>2,819</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0	0			<b>0</b>	<b>9</b>
Salvage	0	0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0	0			<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>63,243</b>	<b>187,665</b>	<b>0</b>	<b>0</b>	<b>250,908</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	8,793	97,893			<b>106,686</b>	<b>15</b>
Cost of removal	0	0			<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE	0	0			<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>8,793</b>	<b>97,893</b>	<b>0</b>	<b>0</b>	<b>106,686</b>	<b>19</b>
<b>Balance End of Year</b>	<b>431,643</b>	<b>1,165,649</b>	<b>0</b>	<b>0</b>	<b>1,597,292</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	242,115	0	242,115	338,333	2
<b>Total Electric Utility</b>					<b>242,115</b>	<b>338,333</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	242,115	338,333	1
Water utility	5,352	6,028	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>247,467</b>	<b>344,361</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
ELECTRIC	2,056	428	35,975	1
WATER	614	428	10,746	2
<b>Total</b>			<b>46,721</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	2,126,177	1
<b>Changes during year (explain):</b>		
PAYMENT BY VILLAGE RDA FOR PART ENGINEERING NEW TOWER	5,885	2
TRANSFER BACKHOE FROM ELECTRIC TO GENERAL FUND	(35,764)	3
<b>Balance end of year</b>	<b><u>2,096,298</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM REV BONDS	06/01/1997	06/01/2016	5.45%	514,344	<b>1</b>
ELECTRIC SYSTEM REV BONDS	06/01/1997	06/01/2016	5.45%	1,655,656	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,170,000</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM GENERAL TO WATER	01/01/1997	01/01/2002	4.75%	257,789	1
<b>Total for Account 223</b>				<b>257,789</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	148,412	1
<b>Accruals:</b>		
Charged water department expense	84,766	2
Charged electric department expense	100,582	3
Charged sewer department expense	1,163	4
<b>Other (explain):</b>		
CHARGED TO ELECTRIC WORK ORDERS	4,514	5
<b>Total Accruals and other credits</b>	<b>191,025</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	148,412	6
Social Security taxes	19,455	7
PSC Remainder Assessment	2,932	8
<b>Other (explain):</b>		
PSC GROSS REVENUE TAX	576	9
<b>Total payments and other debits</b>	<b>171,375</b>	
<b>Balance end of year</b>	<b>168,062</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER	2,329	27,951	27,951	2,329	1
ELECTRIC	7,499	89,986	89,986	7,499	2
<b>Subtotal</b>	<b>9,828</b>	<b>117,937</b>	<b>117,937</b>	<b>9,828</b>	
<b>Advances from Municipality (223)</b>					
WATER	0	12,427	12,427	0	3
<b>Subtotal</b>	<b>0</b>	<b>12,427</b>	<b>12,427</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>9,828</b>	<b>130,364</b>	<b>130,364</b>	<b>9,828</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	707,541	875,169	0	0	0	<b>1,582,710</b>	1
<b>Add credits during year:</b>							
For Services	34,240	1,790	0	0	0	<b>36,030</b>	2
For Mains	153,860	148,368	0	0	0	<b>302,228</b>	3
<b>Other (specify):</b>							
HYDRANTS	10,275	0	0	0	0	<b>10,275</b>	4
<b>Deduct charges (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	5
<b>Balance End of Year</b>	<b>905,916</b>	<b>1,025,327</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,931,243</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
WATER BOND REDEMPTION FUND	49,840	3
ELECTRIC BOND REDEMPTION FUND	167,160	4
ELECTRIC CONSTRUCTION FUND	112,947	5
<b>Total (Acct. 125):</b>	<b>329,947</b>	
<b>Notes Receivable (141):</b>		
NONE	0	6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	47,156	7
Electric	383,274	8
Sewer (Regulated)	0	9
<b>Other (specify):</b>		
NONE	0	10
<b>Total (Acct. 142):</b>	<b>430,430</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	0	12
<b>Other (specify):</b>		
WATER S/A RECEIVALBE	3,750	13
ELECTRIC MISC A/R	23,290	14
<b>Total (Acct. 143):</b>	<b>27,040</b>	
<b>Receivables from Municipality (145):</b>		
NONE	0	15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE	0	16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance</b>	<b>End of Year (b)</b>
<b>Other Deferred Debits (183):</b>		
NONE	0	18
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
NONE	0	19
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>	0	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	4,788,049	4,930,614	0	0	9,718,663	1
Materials and Supplies	5,690	290,224	0	0	295,914	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation	404,418	1,120,763	0	0	1,525,181	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	806,728	950,248	0	0	1,756,976	6
<b>Other (specify):</b>						
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>3,582,593</b>	<b>3,149,827</b>	<b>0</b>	<b>0</b>	<b>6,732,420</b>	
Net Operating Income	5,508	221,495	0	0	227,003	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>0.15%</b>	<b>7.03%</b>	<b>N/A</b>	<b>N/A</b>	<b>3.37%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,111,237	1
Appropriated Earned Surplus	217,000	2
Unappropriated Earned Surplus	2,532,052	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>4,860,289</b>	
<b>Net Income</b>		
Net Income	122,315	5
 <b>Percent Return on Proprietary Capital</b>	 <b>2.52%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

---

**1. Acquisitions.**

NONE

---

**2. Leaseholder changes.**

NONE

---

**3. Extensions of service.**

WATER

EXTENTION OF SERVICE TO:

1. BONNIE LANE
2. HIDDEN LAKE
3. TIMBERLINE AND ALPS SOUTH ADDITION

ELECTRIC

EXTENTION OF SERVIVE TO:

1. HIDDEN LAKE
2. SCHAEFER HWY 60
3. ALPS SOUTH ADDITION
4. DOVE PLAZA

---

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

WATER ON 12/1/98 RECEIVED A 3% RATE INCREASE THAT AFFECTED ALL OF 1999 WATER SALES APPLIED FOR REGULAR WATER RATE INCREASE IN MAY 1999 NO ACTION AS OF 3/10/00 BY PSC

ELECTRIC ON 11/25/98 RECEIVED A RATE INCREASE THAT CAUSED A 9.75% REVENUE INCREASE

---

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

NO NEW BORROWING IN 1999

## IMPORTANT CHANGES DURING THE YEAR

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

---

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

WATER RATE INCREASE APPLIED FOR IN MAY 1999 NO ACTION TAKEN AS OF 3/10/00

---

**7. Any additional matters.**

IN 1999 VILLAGE/UTILITIES HIRED THE FOLLOWING PERSONNEL: 1. 1ST QTR FULL TIME WATER SYSTEM EMPLOYEE 2. 3RD QTR HIRED ENGINEER/DIRECTOR OF PUBLIC WORKS

SEWER UTILITY BALANCE SHEET 12/31/99 NOT INCLUDED IN F SECTION

**ASSETS**

CASH	27,213
CASH DEBT RETIREMENT	904,778
CASH REPLACEMENT FUND	738,742
A/R CUSTOMERS	121,611
A/R MISC	6,338
ADVANCE TO MUNC	25,000
UTILITY PLANT IN SERVICE	6,514,781
CONST WORK IN PROGRESS	3,089
ACCUMULATED DEP	(2,042,805)
TOTAL ASSETS	6,298,747

**LIABILITIES & EQUITY**

ACCT PAYABLE	2,889	
ACCRUED INTEREST	2,419	
ACCRUED WAGES	8,812	
BONDS	373,353	
CAP PAID IN MUNC	722,057	
APPR EARNED SURPLUS	1,643,521	
EARNED SURPLUS	77,286	
CONTRA IN AID OF CONST	3,189,465	
1999 INCOME	278,945	INC. INTEREST INCOME -74,393
INTEREST EXP - 14,773		
TOTAL LIAB & EQUITY	6,298,747	

**FINANCIAL SECTION FOOTNOTES**

**Distribution of Total Payroll (Page F-05)**

WATER - DIRECT PAYROLL IS UP DUE TO HIRING 75% MAN ASSIGNED TO WATER UTILITY  
 ELECTRIC - DIRECT PAYROLL IS DOWN DUE TO LESS CROSS OVER TIME FROM PUBLIC WORKS BUT UNALLOCATED AMOUNT IS UP DUE TO LESS TIME SPENT ON CAPITAL PROJECTS

**Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-08)**

BOOK COST OF PLANT RETIRED:  
 WATER - IS LOWER BECAUSE IN 1998 MAINS ON PART OF HWY 144/175 WERE RETIRED  
 ELECTRIC - IS HIGHER BECAUSE IN 1999 SCRAPED TWO TRUCKS AND HWY 144 WIRE

**Materials and Supplies (Page F-11)**

ELECTRIC INVENTORY IS DOWN BECAUSE OF SALE OF SOME OF INVENTORY, USE AND SCRAPPING OF BAD WIRE

**Interest Accrued (Acct. 237) (Page F-17)**

BONDS (221) - NO PRINCIPAL PAID ON WATER AND ELECTRIC REVENUE BONDS IN 1999 THEREFORE ACCRUED INTEREST IS THE SAME FOR 12/31/98 AND 12/31/99  
 ADVANCE FROM MUNICIPALITY (223) - INTEREST CALCULATED ANNUALLY ON AVERAGE BALANCE OF ADVANCE FOR YEAR INTEREST RATE IS CALCULATED ANNUALLY TO EQUAL INTEREST RATE EARNED BY VILLAGE ON STATE INVESTMENT TRUST

**Contributions in Aid of Construction (Account 271) (Page F-18)**

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)					
WATER:		MAINS	SERVICES	HYDRANTS	TOTAL
TIMBERLINE	15,245	4,555	2,950	22,749	
HIDDEN LAKE	88,715	10,935	2,900	102,550	
ALPS SOUTH ADD	49,900	18,750	4,425	73,075	
<b>TOTAL</b>	<b>153,860</b>	<b>34,240</b>	<b>10,275</b>	<b>198,374</b>	
ELECTRIC:		DISTRIBUTION	SERVICES		TOTAL
HIDDEN LAKE	33,709		0	33,709	
SHUNK	3,194		0	3,194	
SCHAEFER HWY 60	7,449		0	7,449	
DOVE PLAZA	14,087		0	14,087	
SCHLEISINGER 1	19,702		0	19,702	
ALPS SOUTH ADD	70,227		0	70,227	
MISC SERVICES	0		1,790	1,790	
<b>TOTAL</b>	<b>148,368</b>		<b>1,790</b>	<b>150,158</b>	

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

OTHER ACCOUNTS RECEIVABLE (143) -  
 ELECTRIC MISC A/R -  
 1. POLES RENT - 588.00  
 2. TRENCHING -20,616.00  
 3. SALE OF INV- 1,199.00  
 4. MICS - 887.00  
**TOTAL -23,290.00**

---

## FINANCIAL SECTION FOOTNOTES

---

### Return on Rate Base Computation (Page F-20)

NET OPERATING INCOME  
WATER - DECREASE DUE TO INCREASE IN EXPENSES AND FILING OF RATE INCREASE  
CASE NOT APPROVED AS OF 12/31  
ELECTRIC - INCREASE DUE TO RATE INCREASE 12/1/98

---

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

December 29, 2000

Mr. Dean A. Otte, Village Clerk  
Slinger Utilities  
220 Slinger Road  
P.O. Box 227  
Slinger, WI 53086-0227

1999 Analytical Review DWCCA-5510-ELE

Dear Mr. Otte:

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

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

Sincerely,

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

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

cc: Mr. Gerald Kreuser, President

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	350,122	1
<b>Total Sales of Water</b>	<b>350,122</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,065	2
Miscellaneous Service Revenues (471)	110	3
Rents from Water Property (472)	8,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,932	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>14,107</b>	
<b>Total Operating Revenues</b>	<b>364,229</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	30,513	8
Pumping Expenses (620-625)	46,314	9
Water Treatment Expenses (630-635)	15,622	10
Transmission and Distribution Expenses (640-655)	35,667	11
Customer Accounts Expenses (901-904)	15,963	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	69,452	14
<b>Total Operation and Maintenance Expenses</b>	<b>213,531</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	60,424	15
Amortization Expense (404-407)	0	16
Taxes (408)	84,766	17
<b>Total Other Operating Expenses</b>	<b>145,190</b>	
<b>Total Operating Expenses</b>	<b>358,721</b>	
<b>NET OPERATING INCOME</b>	<b>5,508</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	1	59	500	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>59</b>	<b>500</b>	
Metered Sales to General Customers (461)				
Residential	1,073	61,127	145,578	4
Commercial	151	19,866	38,320	5
Industrial	22	25,382	31,408	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,246</b>	<b>106,375</b>	<b>215,306</b>	
Private Fire Protection Service (462)	7		2,684	7
Public Fire Protection Service (463)	1		121,614	8
Other Sales to Public Authorities (464)	13	6,200	10,018	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>1,268</b>	<b>112,634</b>	<b>350,122</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	0	0	0 1
<b>Total</b>		<b>0</b>	<b>0</b>

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	121,576	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	38	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>121,614</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,065	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>1,065</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION OF METERS	110	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>110</b>	
<b>Rents from Water Property (472):</b>		
RENT OF TOWER TO PRIMCO	8,000	8
<b>Total Rents from Water Property (472)</b>	<b>8,000</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,932	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>4,932</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	30,513	4
<b>Total Source of Supply Expenses</b>	<b>30,513</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	15,357	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	20,057	7
Operation Supplies and Expenses (623)	3,651	8
Maintenance of Pumping Plant (625)	7,249	9
<b>Total Pumping Expenses</b>	<b>46,314</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	0	10
Chemicals (631)	15,622	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	0	13
<b>Total Water Treatment Expenses</b>	<b>15,622</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	28,291	14
Operation Supplies and Expenses (641)	2,476	15
Maintenance of Distribution Reservoirs and Standpipes (650)	186	16
Maintenance of Mains (651)	2,172	17
Maintenance of Services (652)	318	18
Maintenance of Meters (653)	83	19
Maintenance of Hydrants (654)	2,141	20
Maintenance of Other Plant (655)	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>35,667</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	734	<b>22</b>
Accounting and Collecting Labor (902)	11,850	<b>23</b>
Supplies and Expenses (903)	3,379	<b>24</b>
Uncollectible Accounts (904)	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>15,963</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	9,924	<b>27</b>
Office Supplies and Expenses (921)	2,902	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	<b>29</b>
Outside Services Employed (923)	5,263	<b>30</b>
Property Insurance (924)	578	<b>31</b>
Injuries and Damages (925)	2,537	<b>32</b>
Employee Pensions and Benefits (926)	32,013	<b>33</b>
Regulatory Commission Expenses (928)	13,806	<b>34</b>
Miscellaneous General Expenses (930)	1,538	<b>35</b>
Transportation Expenses (933)	891	<b>36</b>
Maintenance of General Plant (935)	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>69,452</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>213,531</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		80,377	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,163	2
<b>Net property tax equivalent</b>		<b>79,214</b>	
Social Security		5,112	3
PSC Remainder Assessment		440	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>84,766</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.204391				3
County tax rate	mills		4.012209				4
Local tax rate	mills		7.410866				5
School tax rate	mills		9.896092				6
Voc. school tax rate	mills		1.464111				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.987669</b>				<b>10</b>
Less: state credit	mills		1.473036				11
<b>Net tax rate</b>	mills		<b>21.514633</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.410866</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.360203</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.771069</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.987669</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.816571</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.514633</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.568230</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>4,669,641</b>	4,669,641				22
Materials & Supplies	\$	<b>6,028</b>	6,028				23
<b>Subtotal</b>	\$	<b>4,675,669</b>	<b>4,675,669</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>4,675,669</b>	<b>4,675,669</b>				<b>26</b>
Assessment Ratio	dec.		0.978500				27
<b>Assessed Value</b>	\$	<b>4,575,142</b>	<b>4,575,142</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.568230</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>80,377</b>	<b>80,377</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	45,246					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>80,377</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	66,001	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	159,472	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>225,473</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,169	0	12
Structures and Improvements (321)	259,268	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	55,389	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>315,826</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	14,046	5,763	23
<b>Total Water Treatment Plant</b>	<b>14,046</b>	<b>5,763</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	66,001	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	159,472	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>225,473</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	1,169	12
Structures and Improvements (321)	0	0	259,268	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	55,389	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>315,826</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	5,763	0	14,046	23
<b>Total Water Treatment Plant</b>	<b>5,763</b>	<b>0</b>	<b>14,046</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	248,246	0	26
Transmission and Distribution Mains (343)	2,994,105	178,330	27
Fire Mains (344)	0	0	28
Services (345)	467,995	34,240	29
Meters (346)	137,415	10,360	30
Hydrants (348)	242,299	15,595	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>4,090,060</b>	<b>238,525</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	1,823	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	13,344	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	9,069	1,634	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>24,236</b>	<b>1,634</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,669,641</b>	<b>245,922</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>4,669,641</b>	<b>245,922</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	0	0	248,246	26
Transmission and Distribution Mains (343)	0	0	3,172,435	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	502,235	29
Meters (346)	3,030	(312)	144,433	30
Hydrants (348)	0	0	257,894	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>3,030</b>	<b>(312)</b>	<b>4,325,243</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	0	34
Office Furniture and Equipment (391)	0	0	1,823	35
Computer Equipment (391.1)	0	0	0	36
Transportation Equipment (392)	0	0	13,344	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	10,703	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>25,870</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,793</b>	<b>(312)</b>	<b>4,906,458</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>8,793</b>	<b>(312)</b>	<b>4,906,458</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	10,391	<b>10,391</b>	1
February	0	0	9,048	<b>9,048</b>	2
March	0	0	10,234	<b>10,234</b>	3
April	0	0	9,884	<b>9,884</b>	4
May	0	0	10,361	<b>10,361</b>	5
June	0	0	10,403	<b>10,403</b>	6
July	0	0	9,689	<b>9,689</b>	7
August	0	0	10,613	<b>10,613</b>	8
September	0	0	11,776	<b>11,776</b>	9
October	0	0	10,312	<b>10,312</b>	10
November	0	0	9,807	<b>9,807</b>	11
December	0	0	10,530	<b>10,530</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>123,048</b>	<b>123,048</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				10,248	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				<b>112,800</b>	16
Less: Water sold				112,634	17
Losses and unaccounted for				<b>166</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>0%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				606	21
Date of maximum: 4/27/1999					22
Cause of maximum:					23
FLUSHING OF HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				145	24
Date of minimum: 7/29/1999					25
Total KWH used for pumping for the year				263,187	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
127 KETTLE MORaine DR N	3	317	6	504,000	Yes	<b>1</b>
105 MAPLE AVE S	4	78	12	288,000	Yes	<b>2</b>
741 INDUSTRIAL DR	5	202	16	864,000	Yes	<b>3</b>

### SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NO SURFACE WATER	0	0	0	0	1

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	3-1	3-2	1
Location	127 KETTLE MORaine DR N127 KETTLE MORaine DR N127 KETTLE MORaine DR N			2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	MUNC	CORNELL	CORNELL	5
Year Installed	1992	1992	1992	6
Type	SUBMERSIBLE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	350	250	250	8
Pump Motor or Standby Engine Mfr	MUNC	BALDER	BALDER	9 10
Year Installed	1992	1992	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	B-1	14
Location	105 MAPLE AVE S	741 INDUSTRIAL DR	1080 HWY 60 E	15
Purpose	P	P	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	AURORA	AURORA	18
Year Installed	1988	1995	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	400	700	100	21
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	MARATHON	22 23
Year Installed	1988	1992	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	60	8	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	B-2	B-3		1
Location	1080 HWY 60 E	1080 HWY 60 E		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	AURORA	AURORA		5
Year Installed	1995	1995		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	100	1,200		8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON		9 10
Year Installed	1995	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	8	40		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	<b>3</b>
Year constructed	1974	1992	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	170	0	<b>6</b>
Total capacity in gallons	250,000	60,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000	0.5000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	<b>13</b>
Is water fluoridated (yes, no)?	N	N	<b>14</b>

### 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)		
P	D	1.000	600	0	0	0	<b>600</b>	<b>1</b>	
M	D	4.000	1,720	0	0	0	<b>1,720</b>	<b>2</b>	
P	D	4.000	34	0	0	0	<b>34</b>	<b>3</b>	
A	D	6.000	2,686	0	0	0	<b>2,686</b>	<b>4</b>	
M	D	6.000	8,675	0	0	0	<b>8,675</b>	<b>5</b>	
P	D	6.000	4,692	170	0	0	<b>4,862</b>	<b>6</b>	
M	D	8.000	11,727	0	0	0	<b>11,727</b>	<b>7</b>	
P	D	8.000	28,232	4,370	0	0	<b>32,602</b>	<b>8</b>	
M	D	12.000	720	0	0	0	<b>720</b>	<b>9</b>	
P	D	12.000	22,910	2,220	0	0	<b>25,130</b>	<b>10</b>	
P	D	16.000	6,525	0	0	0	<b>6,525</b>	<b>11</b>	
<b>Total Within Municipality</b>			<b>88,521</b>	<b>6,760</b>	<b>0</b>	<b>0</b>	<b>95,281</b>		
<b>Total Utility</b>			<b>88,521</b>	<b>6,760</b>	<b>0</b>	<b>0</b>	<b>95,281</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	207	0	0	0	207	0	1
M	1.000	498	49	0	0	547	48	2
M	1.250	21	0	0	0	21	0	3
M	1.500	31	12	0	0	43	16	4
M	2.000	73	0	0	0	73	0	5
M	4.000	3	0	0	0	3	0	6
M	6.000	6	0	0	0	6	0	7
M	8.000	2	0	0	0	2	0	8
<b>Total Utility</b>		<b>841</b>	<b>61</b>	<b>0</b>	<b>0</b>	<b>902</b>	<b>64</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,263	156	101	(5)	1,313	70	1
1.000	36	9	0	0	45	7	2
1.500	25	0	0	1	26	0	3
2.000	17	2	0	0	19	0	4
3.000	4	0	0	0	4	0	5
4.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>1,346</b>	<b>167</b>	<b>101</b>	<b>(4)</b>	<b>1,408</b>	<b>77</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,100	103	10	4	13	83	1,313	1
1.000	0	22	6	0	0	17	45	2
1.500	0	18	5	3	0	0	26	3
2.000	0	11	2	2	0	4	19	4
3.000	0	1	0	3	0	0	4	5
4.000	0	0	0	1	0	0	1	6
<b>Total:</b>	<b>1,100</b>	<b>155</b>	<b>23</b>	<b>13</b>	<b>13</b>	<b>104</b>	<b>1,408</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0	0	0	0	<b>1</b>
Within Municipality	211	10	0	0	221	<b>2</b>
<b>Total Fire Hydrants</b>	<b>211</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>221</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	221
Number of distribution system valves end of year:	469
Number of distribution valves operated during year:	235

### WATER OPERATING SECTION FOOTNOTES

---

#### Water Operating Revenues - Sales of Water (Page W-02)

TOTAL REVENUE INCREASED DUE TO 3% RATE INCREASE 12/1/98 AND INCREASE OF 37 CUSTOMERS

---

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

MAINTENANCE OF WATER SOURCE PLANT (605) CHEMICAL TREATMENT OF WELL #4

OPERATION LABOR (620) ADDITION OF 75% PERSON ASIGNED TO WATER UTILITY

MAINTENANCE OF PUMPING PLANT (625) ADDITIONAL WORK TO REPAIR WELL #4 PUMPE AND WELL #3 CONTROL SYSTEM

OPERATION LABOR (640) SAME AS (620)

MAINTENANCE OF MAINS (651) DECREASE BECAUSE OF NO MAJOR ROAD RECONSTRUCTION PROJECTS IN 1999 (1998 RECONSTRUCTION OF PART OF KETTLE MORAIN DR)

MAINTENCE OF SERVICES (652) SAME AS (651)

OUTSIDE SERVICES EMPLOYED (923) INCREASE DUE TO ENGINEERING FOR CHEMICAL CHANGE AT WELLS - 2100.00 AND SOUTHEASTERN GROUND WATER STUDY COST -937.00

EMPLOYEE PENSIONS AND BENEFITS (926) SAME AS (620)

REGULATORY COMMISSION EXPENSES (928) INCREASE CAUSED BY WATER RATE INCREASE APPLICATION AS OF 12/31 NO ACTION TAKEN BY PSC

---

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

WATER TREATMENT EQUIPMENT PLANT (332) - PURCHASED NEW PUMPS AND TANKS ANI SCRAPPED OLD PUMPS THAT WERE UNUSEABLE.

TRANSMISSION AND DISTRIBUTION MAINS (343) - ADDITIONS 1. BONNIE LN AND HIDDEN LAKE 88,715.00 DEV/10,820.00 UTILITY FOR OVERSIZING 2. ALPS SOUTH ADDITION 65,145.00 DEV/6,145.00 UTILITY FOR OVERSIZING 3. MISC ADDITION 7,505.00 PAID BY UTILITY

SERVICES (345) ADDITIONS 1. BONNIE LN AND HIDDEN LAKE 10,935.00 PAID BY DEV 2. ALPS SOUTH ADDITION 23,305.00 PAID BY DEVELOPER

METERS (346) ADJUSTMENT MADE FOR THE SALE OF 5 METERS TO SANITARY DISI

HYDRANTS (348) ADDITIONS 1. BONNIE LN AND HIDDEN LAKE 2,900.00 DEV/5,320.00 UTILITY FOR ADDITIONAL HYDRANTS 2. ALPS SOUTH ADDITION 7,375.00 DEV

---

#### Pumping and Purchased Water Statistics (Page W-10)

TOTAL KWH USED FOR PUMPING FOR 1999 -  
WELL #5 - 143,720  
WELL #4 - 25,480  
WELL #3 - 42,547  
BOOSTER - 51,440  
TOTAL - 263,187

---

### WATER OPERATING SECTION FOOTNOTES

---

#### Water Mains (Page W-15)

MAIN ADDITIONS

- 12 INCH - 1. BONNIE LN - 1480 FT DEVELOPER/UTILITY PAID FOR OVERSIZING
- 2. ELLY'S WAY - 740 FT DEVELOPER/UTILITY PAID FOR OVERSIZING
- 8 INCH - 1. HIDDEN LAKE - 2830 FT DEVELOPER
- 2. ALPS SOUTH - 1540 FT DEVELOPER
- 6 INCH - 1. HIDDEN LAKE - 110 FT DEVELOPER
- 2. ALPS SOUTH - 60 FT DEVELOPER

---

#### Water Services (Page W-16)

SERVICE ADDITIONS

- 1 INCH - 1. HIDDEN LAKE - 27
  - 2. ALPS SOUTH - 22
  - 1.5 INCH - 1. ALPS SOUTH - 12
- ALL ADDITIONS PAID FOR BY DEVELOPERS

---

#### Meters (Page W-17)

INVENTORY OF METERS IN STOCK WAS TAKEN ON 2/24/00 AND IT WAS DETERMINED THAT THE FOLLOWING METERS NEEDED TO BE SCRAPPED/TRADED-IN

- 0.625-15 METERS @ 30.00
- 1.000-17 METERS @ 90.00
- 2.000- 3 METERS @400.00

JOURNAL ENTRY REFLECTING THIS RECORDED IN 2000

METERS IN UTILITY USE ARE FOR SEWER WITHOUT WATER CUSTOMERS

THE UTILITY HAS A METER REPLACEMENT POLICY RATHER THEN TESTING OF METERS

ADJUSTMENTS

- 1. .0625 METERS SOLD TO OTHERS
- 2. 1.00 METER UNRECORDED IN 1998

---

#### Hydrants and Distribution System Valves (Page W-18)

- HYDRANT ADDITIONS - BONNIE LN/HIDDEN LAKE - 7
- ALPS SOUTH ADDITION - 3

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	2,175,052	1
<b>Total Sales of Electricity</b>	<b>2,175,052</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	8,851	2
Miscellaneous Service Revenues (451)	1,030	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,543	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	35,201	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>46,625</b>	
<b>Total Operating Revenues</b>	<b>2,221,677</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,490,497	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	108,023	11
Customer Accounts Expenses (901-904)	34,585	12
Sales Expenses (910)	1,381	13
Administrative and General Expenses (920-935)	77,449	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,711,935</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	187,665	15
Amortization Expense (404-407)	0	16
Taxes (408)	100,582	17
<b>Total Other Expenses</b>	<b>288,247</b>	
<b>Total Operating Expenses</b>	<b>2,000,182</b>	
<b>NET OPERATING INCOME</b>	<b>221,495</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	8,851	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Forfeited Discounts (450)</b>	<b>8,851</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTS	558	3
NSF FEES	15	4
SALES TAX COLLECTION FEE	457	5
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,030</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	6
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
CABLE TV	1,176	7
TELEPHONE	367	8
<b>Total Rent from Electric Property (454)</b>	<b>1,543</b>	
<b>Interdepartmental Rents (455):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
TRENCHING FOR OTHERS	34,708	10
SALE OF SCRAPE ETC	1,425	11
SALE OF TRUCKS	6,710	12
MISC	554	13
LOSS ON SALE OF INVENTORY	(8,196)	14
<b>Total Other Electric Revenues (456)</b>	<b>35,201</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE	0	15
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)	0	1
Fuel (501)	0	2
Operation Supplies and Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Maintenance of Steam Production Plant (506)	0	6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
 <b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)	0	7
Water for Power (531)	0	8
Operation Supplies and Expenses (532)	0	9
Maintenance of Hydraulic Production Plant (535)	0	10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
 <b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)	0	11
Fuel (539)	0	12
Operation Supplies and Expenses (540)	0	13
Maintenance of Other Power Production Plant (543)	0	14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
 <b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,490,497	15
Other Expenses (546)	0	16
<b>Total Other Power Supply Expenses</b>	<b>1,490,497</b>	
<b>Total Power Production Expenses</b>	<b>1,490,497</b>	
 <b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)	0	17
Operation Supplies and Expenses (551)	0	18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)	0	19
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	0	20
Line and Station Labor (561)	62,972	21
Line and Station Supplies and Expenses (562)	9,806	22
Street Lighting and Signal System Expenses (565)	0	23
Meter Expenses (566)	0	24
Customer Installations Expenses (567)	0	25
Miscellaneous Distribution Expenses (569)	50	26
Maintenance of Structures and Equipment (571)	0	27
Maintenance of Lines (572)	20,772	28
Maintenance of Line Transformers (573)	2,206	29
Maintenance of Street Lighting and Signal Systems (574)	5,837	30
Maintenance of Meters (575)	6,380	31
Maintenance of Miscellaneous Distribution Plant (576)	0	32
<b>Total Distribution Expenses</b>	<b>108,023</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	5,218	33
Accounting and Collecting Labor (902)	20,285	34
Supplies and Expenses (903)	9,082	35
Uncollectible Accounts (904)	0	36
<b>Total Customer Accounts Expenses</b>	<b>34,585</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	1,381	37
<b>Total Sales Expenses</b>	<b>1,381</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
Administrative and General Salaries (920)	0 <b>38</b>
Office Supplies and Expenses (921)	42,936 <b>39</b>
Administrative Expenses Transferred -- Credit (922)	40,067 <b>40</b>
Outside Services Employed (923)	3,085 <b>41</b>
Property Insurance (924)	1,119 <b>42</b>
Injuries and Damages (925)	4,645 <b>43</b>
Employee Pensions and Benefits (926)	54,920 <b>44</b>
Regulatory Commission Expenses (928)	480 <b>45</b>
Miscellaneous General Expenses (930)	9,210 <b>46</b>
Transportation Expenses (933)	1,121 <b>47</b>
Maintenance of General Plant (935)	0 <b>48</b>
<b>Total Administrative and General Expenses</b>	<b>77,449</b>
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,711,935</b>

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		87,685	1
Social Security		14,343	2
Wisconsin Gross Receipts Tax		576	3
PSC Remainder Assessment		2,492	4
Other (specify):			
S/S TAXES CHARGED TO WORK ORDERS	WORK ORDER TIME SHEETS	(4,514)	5
<b>Total tax expense</b>		<b><u>100,582</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.204391				3
County tax rate	mills		4.012209				4
Local tax rate	mills		7.410866				5
School tax rate	mills		9.896092				6
Voc. school tax rate	mills		1.464111				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.987669</b>				10
Less: state credit	mills		1.473036				11
<b>Net tax rate</b>	mills		<b>21.514633</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.410866</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.360203</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.771069</b>				17
<b>Total Tax Rate</b>	mills		<b>22.987669</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.816571</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.514633</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.568230</b>				21
Utility Plant, Jan. 1	\$	<b>4,762,450</b>	4,762,450				22
Materials & Supplies	\$	<b>338,333</b>	338,333				23
<b>Subtotal</b>	\$	<b>5,100,783</b>	<b>5,100,783</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>5,100,783</b>	<b>5,100,783</b>				26
Assessment Ratio	dec.		0.978500				27
<b>Assessed Value</b>	\$	<b>4,991,116</b>	<b>4,991,116</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.568230</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>87,685</b>	<b>87,685</b>				30
Tax Equivalent per 1994 PSC Report	\$	45,246					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>87,685</b>					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	5,954	0	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	257,950	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	126,034	0	38
Overhead Conductors and Devices (365)	309,503	3,262	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	2,458,724	308,441	41
Line Transformers (368)	603,278	63,160	42
Services (369)	348,912	28,264	43
Meters (370)	139,337	20,392	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	252,837	6,123	47
<b>Total Distribution Plant</b>	<b>4,502,529</b>	<b>429,642</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	48
Structures and Improvements (390)	3,613	0	49
Office Furniture and Equipment (391)	32,516	0	50
Computer Equipment (391.1)	0	0	51
Transportation Equipment (392)	173,565	36,576	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	50,227	3,767	54
Laboratory Equipment (395)	0	0	55
Power Operated Equipment (396)	0	0	56
Communication Equipment (397)	0	0	57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0	0	0	26
Station Equipment (353)	0	0	0	27
Towers and Fixtures (354)	0	0	0	28
Poles and Fixtures (355)	0	0	0	29
Overhead Conductors and Devices (356)	0	0	0	30
Underground Conduit (357)	0	0	0	31
Underground Conductors and Devices (358)	0	0	0	32
Roads and Trails (359)	0	0	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)	0	0	5,954	34
Structures and Improvements (361)	0	0	0	35
Station Equipment (362)	0	0	257,950	36
Storage Battery Equipment (363)	0	0	0	37
Poles, Towers and Fixtures (364)	0	0	126,034	38
Overhead Conductors and Devices (365)	5,051	0	307,714	39
Underground Conduit (366)	0	0	0	40
Underground Conductors and Devices (367)	31,191	0	2,735,974	41
Line Transformers (368)	1,763	0	664,675	42
Services (369)	0	0	377,176	43
Meters (370)	1,200	0	158,529	44
Installations on Customers' Premises (371)	0	0	0	45
Leased Property on Customers' Premises (372)	0	0	0	46
Street Lighting and Signal Systems (373)	0	0	258,960	47
<b>Total Distribution Plant</b>	<b>39,205</b>	<b>0</b>	<b>4,892,966</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	0	48
Structures and Improvements (390)	0	0	3,613	49
Office Furniture and Equipment (391)	0	0	32,516	50
Computer Equipment (391.1)	0	0	0	51
Transportation Equipment (392)	58,688	(35,764)	115,689	52
Stores Equipment (393)	0	0	0	53
Tools, Shop and Garage Equipment (394)	0	0	53,994	54
Laboratory Equipment (395)	0	0	0	55
Power Operated Equipment (396)	0	0	0	56
Communication Equipment (397)	0	0	0	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0	0	<b>58</b>
Other Tangible Property (399)	0	0	<b>59</b>
<b>Total General Plant</b>	<b>259,921</b>	<b>40,343</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,762,450</b>	<b>469,985</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		<b>60</b>
 <b>Total utility plant in service</b>	<b>4,762,450</b>	<b>469,985</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0	0	0 58
Other Tangible Property (399)	0	0	0 59
<b>Total General Plant</b>	<b>58,688</b>	<b>(35,764)</b>	<b>205,812</b>
<b>Total utility plant in service directly assignable</b>	<b>97,893</b>	<b>(35,764)</b>	<b>5,098,778</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>97,893</b>	<b>(35,764)</b>	<b>5,098,778</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	2.98	27.32	<b>1</b>
7.2/12.5 kV (12kV)	0.00	0.00	<b>2</b>
14.4/24.9 kV (25kV)	1.56	10.32	<b>3</b>
<b>Other:</b>			
NONE	0.00	0.00	<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	0.00	0.00	<b>5</b>
7.2/12.5 kV (12kV)	0.00	0.00	<b>6</b>
14.4/24.9 kV (25kV)	0.00	0.00	<b>7</b>
<b>Other:</b>			
NONE	0.00	0.00	<b>8</b>
<b>Transmission System</b>			
34.5 kV	0.00	0.00	<b>9</b>
69 kV	0.00	0.00	<b>10</b>
115 kV	0.00	0.00	<b>11</b>
138 kV	0.00	0.00	<b>12</b>
<b>Other:</b>			
NONE	0.00	0.00	<b>13</b>

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	6,608	Wednesday	01/06/1999	20:00	3,430	1
February	02	5,998	Friday	02/05/1999	12:00	2,983	2
March	03	6,172	Monday	03/08/1999	19:00	3,229	3
April	04	5,576	Monday	04/12/1999	09:00	2,766	4
May	05	5,694	Tuesday	05/18/1999	12:00	2,745	5
June	06	6,646	Tuesday	06/08/1999	14:00	2,966	6
July	07	7,130	Friday	07/23/1999	14:00	3,310	7
August	08	6,430	Friday	08/27/1999	14:00	3,049	8
September	09	6,478	Friday	09/03/1999	14:00	2,896	9
October	10	5,582	Monday	10/18/1999	12:00	2,922	10
November	11	6,036	Monday	11/29/1999	19:00	2,924	11
December	12	7,530	Monday	12/20/1999	20:00	3,535	12
<b>Total</b>		<b>75,880</b>				<b>36,755</b>	

**System Name** SLINGER

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

Type of Reading	Supplier
Instantaneous 0	WPPI

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam	0	1
Nuclear Steam	0	2
Hydraulic	0	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	0	5
Non-Conventional (wind, photovoltaic, etc.)	0	6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	36,755	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>36,755</b>	<b>15</b>
		<b>16</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	34,733	18
Sales For Resale	0	19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	0	22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>34,733</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)	0	26
Distribution Losses	2,022	27
<b>Total Energy Losses</b>	<b>2,022</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.5013%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>36,755</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RG-1 RESIDENTIAL	RG-1	1,256	10,688	1
RG-1 RURAL	RG-1	27	302	2
RG-2 RESIDENTIAL TIME OF DAY	RG-2	2	38	3
<b>Total Sales for Residential Sales</b>		<b>1,285</b>	<b>11,028</b>	
<b>Commercial &amp; Industrial</b>				
CP-1 SMALL POWER	CP-1	11	4,178	4
CP-2 LARGE POWER TIME OF DAY	CP-2	6	7,324	5
CP-3 INDUSTRIAL POWER TIME OF DAY	CP-3	1	6,442	6
GS-1 GENERAL SERVICE	GS-1	172	2,724	7
GS-2 GENERAL SERVICE 3 PHASE	GS-2	76	2,792	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>266</b>	<b>23,460</b>	
<b>Public Street &amp; Highway Lighting</b>				
MS-1 STREET AND YARD LIGHTING	MS-1	15	245	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>15</b>	<b>245</b>	
<b>Sales for Resale</b>				
NONE				10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,566</b>	<b>34,733</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0	0	753,475	(3,923)	<b>749,552</b>	<b>1</b>
0	0	20,783	(71)	<b>20,712</b>	<b>2</b>
0	0	2,202	(8)	<b>2,194</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>776,460</b>	<b>(4,002)</b>	<b>772,458</b>	
12,232	0	244,460	(1,418)	<b>243,042</b>	<b>4</b>
26,113	35,466	439,343	(986)	<b>438,357</b>	<b>5</b>
14,533	15,006	286,949	(1,701)	<b>285,248</b>	<b>6</b>
0	0	204,343	(690)	<b>203,653</b>	<b>7</b>
0	0	203,083	(1,105)	<b>201,978</b>	<b>8</b>
<b>52,878</b>	<b>50,472</b>	<b>1,378,178</b>	<b>(5,900)</b>	<b>1,372,278</b>	
0	0	30,480	(164)	<b>30,316</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>30,480</b>	<b>(164)</b>	<b>30,316</b>	
				<b>0</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>52,878</b>	<b>50,472</b>	<b>2,185,118</b>	<b>(10,066)</b>	<b>2,175,052</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI		WPPI		1
Point of Delivery	SUBSTATION #1		SUBSTATION #2		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	24.9		24.9		4
Point of Metering	PRIMARY		PRIMARY		5
Total of 12 Monthly Maximum Demands -- kW	75,880		75,880		6
Average load factor	<b>66.3521%</b>		<b>0.0000%</b>		7
Total Cost of Purchased Power	1,490,497		0		8
Average cost per kWh	<b>0.0406</b>		<b>0.0000</b>		9
On-Peak Hours (if applicable)	7:00 TO 21:00		7:00 TO 21:00		10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,631	1,799			12
February	1,538	1,445			13
March	1,703	1,526			14
April	1,476	1,290			15
May	1,367	1,378			16
June	1,582	1,384			17
July	1,666	1,644			18
August	1,604	1,445			19
September	1,497	1,399			20
October	1,464	1,457			21
November	1,504	1,420			22
December	1,820	1,715			23
<b>Total kWh (000)</b>	<b>18,852</b>	<b>17,902</b>	<b>0</b>	<b>0</b>	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
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	12/31/1999 0	8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	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							
<b>Total</b>							<b>0</b>
							1

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	COMMERCE	BEUAS BAY	BURGER K	HARTFORD	HWY AA	1
Voltage--High Side	25	25	25	25	25	2
Voltage--Low Side	4	4	4	4	4	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	1,000	1,000	1,000	1,500	1,000	5
Number of Spare Transformers on Hand	1	1	1	0	1	6
15-Minute Maximum Demand in kW	7,530	7,530	7,530	7,530	7,530	7
Dt and Hr of Such Maximum Demand	12/20/1999 20:00	12/20/1999 20:00	12/20/1999 20:00	12/20/1999 20:00	12/20/1999 20:00	8 9
Kwh Output						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)		(k)
Name of Substation	LOVERS LN	SLINGER RD	ASHINGTON		13
Voltage--High Side	25	25	25		14
Voltage--Low Side	4	4	4		15
Num. of Main Transformers in Operation	1	1	1		16
Capacity of Transformers in kVA	1,000	2,500	1,000		17
Number of Spare Transformers on Hand	1	0	1		18
15-Minute Maximum Demand in kW	7,530	7,530	7,530		19
Dt and Hr of Such Maximum Demand	12/20/1999 20:00	12/20/1999 20:00	12/20/1999 20:00		20 21
Kwh Output					22

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	
Name of Substation					23
Voltage--High Side					24
Voltage--Low Side					25
Num. of Main Transformers in Operation					26
Capacity of Transformers in kVA					27
Number of Spare Transformers on Hand					28
15-Minute Maximum Demand in kW					29
Dt and Hr of Such Maximum Demand					30
Kwh Output					31

**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	1,591	405	42,791	1
Acquired during year	36	22	1,875	2
<b>Total</b>	<b>1,627</b>	<b>427</b>	<b>44,666</b>	<b>3</b>
Retired during year	36	3	125	4
Sales, transfers or adjustments increase (decrease)	49	16	6,648	5
<b>Number end of year</b>	<b>1,640</b>	<b>440</b>	<b>51,189</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,574	389	36,674	8
In utility's use	2	8	10,000	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	64	43	4,515	12
<b>Total end of year</b>	<b>1,640</b>	<b>440</b>	<b>51,189</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	150	52	69,458	1
Sodium Vapor	151	82	45,760	2
Sodium Vapor	250	57	2,448	3
Sodium Vapor	251	2	69,768	4
<b>Total</b>		<b>193</b>	<b>187,434</b>	
<b>Ornamental</b>				
Sodium Vapor	150	33	29,040	5
<b>Total</b>		<b>33</b>	<b>29,040</b>	
<b>Other</b>				
Mercury Vapor	175	7	6,160	6
Sodium Vapor	150	11	9,680	7
Sodium Vapor	151	8	7,040	8
Sodium Vapor	250	4	4,896	9
Sodium Vapor	251	1	1,224	10
<b>Total</b>		<b>31</b>	<b>29,000</b>	

## ELECTRIC OPERATING SECTION FOOTNOTES

---

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

NET OPERATING INCREASED OVER 1998 DUE TO ELECTRIC RATE INCREASE 12/98

---

### Other Operating Revenues (Electric) (Page E-02)

OTHER ELECTRIC REVENUE (456)

1. TRENCHING FOR OTHERS - REVENUE INCREASED BECAUSE OF HIDDEN LAKE AND PART OF THE ALPS SOUTH ADDITION.
  2. SALE OF SCRAP - SOLD SCRAPPED TRANSFORMERS AND STREET LIGHTS
  3. SALE OF TRUCKS - SOLD 1967 AND 1979 BUCKET TRUCKS
  4. LOSS ON SALE OF INVENTORY - SOLD UNNEEDED INVENTORY TO HARTFORD ELECTRIC AT A LOSS
- 

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

PURCHASED POWER (545) - INCREASE IN KWH PURCHASED AND INCREASE IN COST PER KWH

LINE AND STATION LABOR (561) - ADDITIONAL LABOR DUE TO LESS CAPITAL PROJECTS THEREFORE LESS ACCOUNTED FOR HOURS

MAINTENANCE OF LINE TRANSFORMERS (573) - NO MAJOR TRANSFORMER PROBLEMS OTHER THAN TRANSFORMER ON LOVERS LN HIT BY CAR PROPERTY INSURANCE PAID FOR COST OF REPAIR.

SALES EXPENSES (910) - DECREASE IN COST BECAUSE WPPI PAID FOR CUSTOMER SERVICE REP. IN 1999/IN 1998 SLINGER PAID FOR PRO-RATED SHARE SALARY AND BENEFITS OF 14,000.00.

ADMINISTRATIVE AND GENERAL SALARIES (920) & (922) - IN PREVIOUS YEARS SHOWN AS DIRECT CHARGE TO 920 1999 REPORT REFLECTS USE OF 922

---

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

UNDERGROUND CONDUCTORS AND DEVICES (367) - 1999 MAJOR PROJECTS AND FINANCING

1. HIDDEN LAKE - TOTAL COST 65,781 DEVELOPER 33,709/UTILITY 32,072
2. SCHAEFER HWY 60 - TOTAL COST 21,571 DEVELOPER 7,449/UTILITY 14,122
3. DOVE PLAZA - TOTAL COST 22,875 DEVELOPER 14,087/UTILITY 8,788
4. SCHLEISINGER PHASE 1 - JOB NOT STARTED DEVELOPER PAID 19,702
5. ALPS TIMERBLINE - TOTAL COST 4,741 DEVELOPER 8,873 REFUND TO DEVELOPER AFTER CONNECTIONS OF SERVICES 8,618
6. ALPS SOUTH ADDITION - COST TO 12/31 14,499 DEVELOPER 70,227/PROJECT NOT COMPLETED
7. FIREMANS PARK & R/R XING - BORING OF R/R TRACKS 31,465 PLUS TRENCHING FOR WIRE ALL PAID BY UTILITY
8. STH 144 HWY 60 TO STORCK ST WIRE INSTALLED WAS BAD AND SCRAPPED COST 31,191
9. OTHER COST WERE MISC PROJECTS PAID FOR BY UTILITY

LINE TRANSFORMERS (368) - PURCHASED 22 TRANSFORMERS @ 1,875 FOR SERVICES AND STOCK

TRANSPORTATION EQUIPMENT (392) - IN 1999 SOLD 1967 AND 1979 BUCKET TRUCKS FOR 6,710 BOOK VALUE OF 58,688 PRIOR TO DEPRECIATION AND PURCHASED NEW BUCKET TRUCK FOR 36,576

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

### Transmission and Distribution Lines (Page E-08)

ADDITIONS: 4.160KV

1. HIDDEN LAKE - 7545 FT
2. LOVERS LN - 75 FT
3. GRADE SCHOOL/ELM - 1305 FT
4. ALPS SOUTH LOT LINE - 6000 FT
5. TIMBERLINE - 159 FT
6. NORDIC CT - 664 FT

ADDITIONS: 24.9KV

1. DOVE PLAZA - 200 FT
  2. SCHAFERS HWY 60 - 2682 FT
  3. SOCCER FIELD HIGH SCHOOL - 430 FT
  4. R/R HIGH SCHOOL - 3300 FT
  - 5 WISCONSIN SOUTHERN - 1650 FT
- 

### Electric Energy Account (Page E-11)

ENERGY LOSSES ARE 4% HIGHER THEN 1998 PART OF LOSS CAN BE ACCOUNTED FOR BY DIFFERENCE IN METER READING DATES IF PROBLEM CONTINUES ADDITIONAL INVESTIGATION WILL BE NEEDED

---

### Sales of Electricity by Rate Schedule (Page E-12)

ADDITIONAL SALES DUE TO ADDITIONAL CUSTOMERS AND WARMER WEATHEF

---

### Purchased Power Statistics (Page E-14)

TOTAL MONTHLY PURCHASES ARE UNDER SUBSTATION #1/BILLING IS DONE ON COMBINATION OF THE TWO METERING POINTS

---

### Electric Distribution Meters & Line Transformers (Page E-22)

WATT-HOUR METERS - ADJUSTMENT BASED ON PHYSICAL INVENTORY DONE BY SUPT OF ELECTRIC JANUARY 2000

TRANSFORMERS - ADJUSTMENT BASED ON PHYSICAL INVENTORY DONE BY SUPT OF ELECTRIC AND VARIFIED WITH MAPPING PROJECT

---

### Street Lighting Equipment (Page E-23)

KWH UNDER SODIUM VAPOR ADJUSTED BY 2702 KWH TO REFLECT ADDITIONAL STREET LIGHTS ONLY USED PART OF YEAR

---

**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	604,397	1
<b>Total Sewage Operating Revenues</b>	<b>604,397</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	2,408	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	6,157	6
Amortization of Construction Grants (636)	67,743	7
<b>Total Other Operating Revenues</b>	<b>76,308</b>	
<b>Total Operating Revenues</b>	<b>680,705</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	108,485	8
Maintenance Expenses (831-834)	71,124	9
Customer Accounting & Collection Expenses (840-843)	13,018	10
Administrative and General Expenses (850-857)	79,027	11
<b>Total Operation and Maintenance Expenses</b>	<b>271,654</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	182,427	12
Amortization Expense (404)	0	13
Taxes (408)	8,301	14
<b>Total Other Operating Expenses</b>	<b>190,728</b>	
<b>Total Operating Expenses</b>	<b>462,382</b>	
<b>NET OPERATING INCOME</b>	<b>218,323</b>	

### SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	0	0	0	1
Commercial Revenues	0	0	0	2
Industrial Revenues	0	0	0	3
Revenues from Public Authorities	0	0	0	4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	1,191	63,259	274,887	5
Commercial Revenues	121	18,833	85,701	6
Industrial Revenues	22	25,394	106,296	7
Revenues from Public Authorities	11	4,577	25,902	8
<b>Total Measured Service to General Customers (622)</b>	<b>1,345</b>	<b>112,063</b>	<b>492,786</b>	
Service to Public Authorities (623)	0	0	0	9
Service to Other Systems (624)	172	13,230	52,804	10
Other Sewerage Service (625)	8	12,300	58,807	11
Interdepartmental Service (626)	0	0	0	12
<b>Total Sewage Operating Revenues</b>	<b>1,525</b>	<b>137,593</b>	<b>604,397</b>	

### HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE	0	0	0	0 1

### OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	2,408	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>2,408</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE	0	3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE	0	4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE	0	5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
MAINT & BILLING HILLDALE SANITARY DIST	6,157	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>6,157</b>	
<b>Amortization of Construction Grants (636):</b>		
AMORTIZE DNR CONSTRUCTION GRANT	67,743	7
<b>Total Amortization of Construction Grants (636)</b>	<b>67,743</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	38,571	1
Power and Fuel for Pumping (821)	33,005	2
Power and Fuel for Aeration Equipment (822)	0	3
Chlorine (823)	797	4
Phosphorous Removal Chemicals (824)	0	5
Sludge Conditioning Chemicals (825)	23,493	6
Other Chemicals for Sewage Treatment (826)	3,370	7
Other Operating Supplies and Expenses (827)	7,358	8
Transportation Expenses (828)	1,891	9
Rents (829)	0	10
<b>Total Operation Expenses</b>	<b>108,485</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	17,372	11
Maintenance of Collection System Pumping Equipment (832)	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	41,047	13
Maintenance of General Plant Structures and Equipment (834)	12,705	14
<b>Total Maintenance Expenses</b>	<b>71,124</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	13,018	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	0	17
Uncollectible Accounts (843)	0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>13,018</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	9,924	19
Office Supplies and Expenses (851)	6,427	20
Outside Services Employed (852)	3,187	21
Insurance Expense (853)	4,033	22
Employees Pensions and Benefits (854)	44,693	23

### SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)	4,743	<b>24</b>
Miscellaneous General Expenses (856)	662	<b>25</b>
Rents (857)	5,358	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>79,027</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>271,654</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		7,138	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,163	2
PSC Remainder Assessment		0	3
Other (specify): NONE		0	4
<b>Total tax expense</b>		<b><u>8,301</u></b>	

### SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Service Connections, Traps, and Accessories (312)	339,480	59,237	6
Collecting Mains and Accessories (313)	2,717,291	119,729	7
Interceptor Mains and Accessories (314)	380,321	0	8
Force Mains (315)	0	0	9
Other Collecting System Equipment (316)	25,092	0	10
<b>Total Collection System</b>	<b>3,462,184</b>	<b>178,966</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0	0	11
Structures and Improvements (321)	93,155	0	12
Receiving Wells (322)	0	0	13
Electric Pumping Equipment (323)	35,369	0	14
Other Power Pumping Equipment (324)	0	0	15
Miscellaneous Pumping Equipment (325)	0	0	16
<b>Total Collection System Pumping Installations</b>	<b>128,524</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	8,206	0	17
Structures and Improvements (331)	1,220,739	470	18
Preliminary Treatment Equipment (332)	63,411	4,465	19
Primary Treatment Equipment (333)	0	0	20
Secondary Treatment Equipment (334)	295,728	0	21
Advanced Treatment Equipment (335)	3,552	0	22
Chlorination Equipment (336)	26,816	0	23
Sludge Treatment and Disposal Equipment (337)	640,718	0	24
Plant Site Piping (338)	150,005	0	25
Flow Metering and Monitoring Equipment (339)	135,454	0	26
Outfall Sewer Pipes (340)	17,276	0	27

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Service Connections, Traps, and Accessories (312)	0	0	398,717	6
Collecting Mains and Accessories (313)	0	0	2,837,020	7
Interceptor Mains and Accessories (314)	0	0	380,321	8
Force Mains (315)	0	0	0	9
Other Collecting System Equipment (316)	0	0	25,092	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>3,641,150</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)	0	0	0	11
Structures and Improvements (321)	0	0	93,155	12
Receiving Wells (322)	0	0	0	13
Electric Pumping Equipment (323)	0	0	35,369	14
Other Power Pumping Equipment (324)	0	0	0	15
Miscellaneous Pumping Equipment (325)	0	0	0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>128,524</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)	0	0	8,206	17
Structures and Improvements (331)	0	0	1,221,209	18
Preliminary Treatment Equipment (332)	4,465	0	63,411	19
Primary Treatment Equipment (333)	0	0	0	20
Secondary Treatment Equipment (334)	0	0	295,728	21
Advanced Treatment Equipment (335)	0	0	3,552	22
Chlorination Equipment (336)	0	0	26,816	23
Sludge Treatment and Disposal Equipment (337)	0	0	640,718	24
Plant Site Piping (338)	0	0	150,005	25
Flow Metering and Monitoring Equipment (339)	0	0	135,454	26
Outfall Sewer Pipes (340)	0	0	17,276	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	0	0	28
<b>Total Treatment and Disposal Plant</b>	<b>2,561,905</b>	<b>4,935</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	29
Structures and Improvements (371)	0	0	30
Office Furniture and Equipment (372)	19,648	703	31
Computer Equipment (372.1)	0	0	32
Transportation Equipment (373)	9,319	0	33
Other General Equipment (379)	149,238	3,824	34
Other Tangible Property (390)	0	0	35
<b>Total General Plant</b>	<b>178,205</b>	<b>4,527</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,330,818</b>	<b>188,428</b>	
Common Utility Plant Allocated to Sewer Department	0	0	36
<b>Total utility plant in service</b>	<b>6,330,818</b>	<b>188,428</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	0	0	0 28
<b>Total Treatment and Disposal Plant</b>	<b>4,465</b>	<b>0</b>	<b>2,562,375</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	0 29
Structures and Improvements (371)	0	0	0 30
Office Furniture and Equipment (372)	0	0	20,351 31
Computer Equipment (372.1)	0	0	0 32
Transportation Equipment (373)	0	0	9,319 33
Other General Equipment (379)	0	0	153,062 34
Other Tangible Property (390)	0	0	0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>182,732</b>
<b>Total utility plant in service directly assignable</b>	<b>4,465</b>	<b>0</b>	<b>6,514,781</b>
Common Utility Plant Allocated to Sewer Department	0	0	0 36
<b>Total utility plant in service</b>	<b>4,465</b>	<b>0</b>	<b>6,514,781</b>

### SEWER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
-------------------------	------------------------------	-------------------------	-----------------------------	-----------------------------------------------------------------	-------------------------------------------------	-----------------------	------------------------------------------------------------------

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	2,832	0	0	0	2,832	1
6.000	2,662	0	0	0	2,662	2
8.000	75,741	3,565	0	0	79,306	3
10.000	750	0	0	0	750	4
12.000	9,966	884	0	0	10,850	5
15.000	4,733	0	0	0	4,733	6
18.000	2,850	0	0	0	2,850	7
24.000	350	0	0	0	350	8
30.000	2,100	0	0	0	2,100	9
<b>Total Utility</b>	<b>101,984</b>	<b>4,449</b>	<b>0</b>	<b>0</b>	<b>106,433</b>	

### SEWER OPERATING SECTION FOOTNOTES

---

#### Sewage Operating Revenues (Page N-02)

THE NUMBER OF AVERAGE CUSTOMERS REPORTED IN 1998 WAS IN REC'S IN 1999 THIS WAS CONVERTED BACK TO THE ACTUAL NUMBER BILLING CUSTOMERS

OTHER SEWERAGE SERVICES (625) - REVENUES ARE DOWN BECAUSE NO DUMPING WAS ALLOWED IN 2 MONTHS THIS ACCOUNT ALSO INCLUDES REMEDIATION SITES

---

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

SLUDGE CONDITIONING CHEMICALS (825) - THIS ACCOUNT INCLUDES LABOR, SLUDGE CHEM, SLUDGE TESTING AND SLUDGE HAULING. IN 1999 SLUDGE WAS HAULED 2 TIMES AND IN 1998 SLUDGE WAS HAULED 2 TIMES BUT \$11,288.00 IN COST WERE REPORTED IN (826) IN ERROR.

OTHER CHEMICALS FOR SEWAGE TREATMENT (826) - SEE NOTE FOR (825) AND THE COST FOR FERROUS CHL WAS REDUCED BY A PRICE REDUCTION FOR THE SUPPLIER.

MAINTENANCE OF SEWAGE COLLECTION SYSTEM (831) - IN 1998 COST \$15,467.00 HIGHER BECAUSE OF 1) REPAIR OF LAWNDALE AVE. MAIN (8353.00), 2) MAPPING (3000.00) AND 3) HWY 144 ENGINEERING AND CONTRACTORS (7528.00).

INSURANCE EXPENSE (853) - DECREASE DUE TO LARGER REBATE AND 98 WORKERS COMP REBATE RECEIVED IN 99

---

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

SERVICE CONNECTIONS, TRAPS, AND ACCESSORIES (312) - ADDED PART OF TIMBERLINE, PART OF BONNIE LN AND HIDDEN LAKE AND ALPS 3 ALL CONTRA-IN- AID OF CONSTRUCTION

COLLECTING MAINS AND ACCESSORIES (313) - ADDED 2603 FT OF 8 INCH BONNIE LN AND HIDDEN LAKE (DEV - \$57457), 962 FT OF 8 INCH AND 884 FT OF 12 INCH ALPS 3 (DEV - \$57081/UTILITY - \$4420)

STRUCTURES AND IMPROVEMENTS (331) - ELECTRICAL SERVICE FOR FUEL TANK - \$470

PRELIMINARY TREATMENT EQUIPMENT (332) - NEW SAMPLER AND SCRAPPED OLD SAMPLER

OFFICE FURNITURE AND EQUIPMENT (372) - ADDED FILE CABINET - \$500/DRILL - \$20

OTHER GENERAL EQUIPMENT (379) - ADDED B.O.D. METER - \$1720/PUMP AND HOSES - \$2104.

---

#### Sewer Services (Page N-09)

SEWER SERVICES ARE IN THE PROCESS OF BEING MAPPED AND INVENTORIED THIS WILL BE COMPLETED BY THE END OF 2000

---

#### Sewer Mains (Page N-10)

8 INCH PIPE ADDED - HIDDEN LAKE AND BONNIE LN - 2603 FT - PAID BY DEVELOPER NORDIC CT - 962 FT - PAID BY DEVELOPER

12 INCH PIPE ADDED - ELLY'S WAY - 884 FT - OVER SIZING PAID BY UTILITY BALANCE PAID BY DEVELOPER