



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WHITING MUNICIPAL WATER & SEWER UTILITY

Principal Office: 3600 WATER STREET
STEVENS POINT, WI 54481-5866

For the Year Ended: DECEMBER 31, 1999

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WHITING MUNICIPAL WATER & SEWER UTILITY

Utility Address: 3600 WATER STREET
STEVENS POINT, WI 54481-5866

When was utility organized? 1/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DEBI A LUTZ
Title: VILLAGE CLERK-TREASURER

Office Address:
3600 WATER STREET
STEVENS POINT, WI 54481-5866

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

E-mail Address:

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

Name: MR CLIFFORD A WIERNIK CPA
Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address:

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

Name: MR JERRY WALTERS
Title: CHAIRMAN

Office Address:
3600 WATER STREEET
STEVENS POINT, WI 54481

Telephone:

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 CLIFFORD A WIERNIK CPA

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

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 JEFF SCHLEGEL

Title: SUPERINTENDENT

Office Address:
3600 WATER STREET
STEVENS POINT, WI 54481-5866

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MS RALPH BRILLOWSKI, MEMBER
- MR JERRY COURTNEY, MEMBER
- MR KIM HOPPENRATH, MEMBER
- MR FRANK KRUSH, MEMBER
- MR JERRY WALTERS, CHAIRMAN

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	550,745	543,327	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	281,677	247,846	2
Depreciation Expense (403)	149,899	138,812	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	52,027	50,752	5
Total Operating Expenses	483,603	437,410	
Net Operating Income	67,142	105,917	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	67,142	105,917	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	33,629	38,227	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	33,629	38,227	
Total Income	100,771	144,144	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	100,771	144,144	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,580	21,385	14
Amortization of Debt Discount and Expense (428)	2,417	2,417	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	62,991	38,141	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	68,988	61,943	
Net Income	31,783	82,201	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	326,661	244,460	20
Balance Transferred from Income (433)	31,783	82,201	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	358,444	326,661	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INCOME FROM INVESTMENTS	31,061	5
INCOME FROM SPECIAL ASSESSMENTS	2,568	6
Total (Acct. 419):	33,629	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	333,948	0	216,797	0	550,745	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,564				1,564	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	332,384	0	216,797	0	549,181	

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	50,483		50,483	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	50,483		50,483	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	100,966	0	100,966	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,608,620	5,562,301	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,935,590	1,801,506	2
Net Utility Plant	3,673,030	3,760,795	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	36,120	51,859	6
Special Funds (125)	314,756	238,089	7
Total Other Property and Investments	350,876	289,948	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	49,797	73,766	8
Temporary Cash Investments (132)	422,414	381,954	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	108,173	97,928	11
Other Accounts Receivable (143)	0	277	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,075	0	14
Materials and Supplies (150)	15,008	14,566	15
Prepayments (165)	1,056	1,056	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	609,523	569,547	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,192	3,941	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	18,962	9,227	20
Total Deferred Debits	40,154	13,168	
Total Assets and Other Debits	4,673,583	4,633,458	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	651,306	651,306	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	358,444	326,661	23
Total Proprietary Capital	1,009,750	977,967	
LONG-TERM DEBT			
Bonds (221)	0	35,000	24
Advances from Municipality (223)	1,410,175	1,329,567	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,410,175	1,364,567	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,322	37,430	28
Payables to Municipality (233)	0	11,299	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	43,698	43,698	31
Interest Accrued (237)	37,145	44,868	32
Other Current and Accrued Liabilities (238)	3,920	2,456	33
Total Current and Accrued Liabilities	98,085	139,751	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,155,573	2,151,173	41
Total Liabilities and Other Credits	4,673,583	4,633,458	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,771,071	2,824,435	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	7,606	5,508			7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,778,677	2,829,943	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	615,215	1,320,375	0	0	10
Total Accumulated Provision	615,215	1,320,375	0	0	
Net Utility Plant	2,163,462	1,509,568	0	0	

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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	559,100	1,242,406			1,801,506	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	65,722	84,177			149,899	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,274	(1,274)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	66,996	82,903	0	0	149,899	13
Debits during year						14
Book cost of plant retired	8,350	4,934			13,284	15
Cost of removal	2,531				2,531	16
Other debits (specify):						17
					0	18
Total debits	10,881	4,934	0	0	15,815	19
Balance End of Year	615,215	1,320,375	0	0	1,935,590	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.43%	2.94%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	11,256	10,925
Sewer utility	3,752	3,641
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	15,008	14,566

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Debt discount-bond anticipation notes	1,524	428	1,524	1
Unamortized debt discount	893	428	19,668	2
Total			21,192	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	651,306	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>651,306</u></u>	

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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN	03/15/1995	03/15/2009	6.25%	521,361	1
STATE TRUST FUND LOAN	01/10/1999	03/15/2008	5.25%	81,300	2
STATE TRUST FUND LOAN	11/10/1999	03/15/2008	5.25%	78,149	3
GO REFUNDING BONDS	03/01/1999	03/01/2019	3.90%	729,365	4
Total for Account 223				1,410,175	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,698	1
Accruals:		
Charged water department expense	47,641	2
Charged electric department expense		3
Charged sewer department expense	4,386	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>52,027</u>	
Taxes paid during year:		
County, state and local taxes	43,698	6
Social Security taxes	7,652	7
PSC Remainder Assessment	677	8
Other (explain):		
NONE		9
Total payments and other debits	<u>52,027</u>	
Balance end of year	<u><u>43,698</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
BONDS	1,020	510	1,530	0	1
Subtotal	1,020	510	1,530	0	
Advances from Municipality (223)					
ADVANCES	37,709	62,991	63,555	37,145	2
Subtotal	37,709	62,991	63,555	37,145	
Other Long-Term Debt (224)					
Anticipation notes	6,139	3,070	9,209	0	3
Subtotal	6,139	3,070	9,209	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	44,868	66,571	74,294	37,145	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,073,699	0	0	1,077,474	0	2,151,173	1
Add credits during year:							
For Services	4,400					4,400	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,078,099	0	0	1,077,474	0	2,155,573	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	579,015					579,015	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	36,120	2
Total (Acct. 124):	36,120	
Special Funds (125):		
BOND ANTICIPATION NOTE INVESTMENTS	149,503	3
REPLACEMENT FUND INVESTMENTS	37,880	4
STATE TRUST FUND PROCEEDS	127,373	5
Total (Acct. 125):	314,756	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,026	7
Electric	0	8
Sewer (Regulated)	68,147	9
Other (specify):		
NONE		10
Total (Acct. 142):	108,173	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE TO GENERAL FUND:	13,075	14
DEBT INTEREST -\$ 19,383		15
4TH QUARTER WAGES & RETIREMENT-\$ (6,352)		16
ADDITIONAL HYDRANT RENT-\$ 44		17
Total (Acct. 145):	13,075	
Prepayments (165):		
PREPAID INSURANCE	1,056	18
Total (Acct. 165):	1,056	

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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
LIFT STATION PRELIMINARY EVALUATION	18,962	20
Total (Acct. 183):	18,962	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	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)	
Add Average:						
Utility Plant in Service	2,758,625	0	2,820,278	0	5,578,903	1
Materials and Supplies	11,090	0	3,696	0	14,786	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	587,157	0	1,281,390	0	1,868,547	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,075,899	0	1,077,474	0	2,153,373	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,106,659	0	465,110	0	1,571,769	
Net Operating Income	76,977	0	(9,835)	0	67,142	8
Net Operating Income as a percent of Average Net Rate Base						
	6.96%	N/A	-2.11%	N/A	4.27%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	651,306	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	342,552	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	993,858	
Net Income		
Net Income	31,783	5
Percent Return on Proprietary Capital	3.20%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 13, 2000

Ms. Debi A. Lutz, Village Clerk Treasurer
Whiting Municipal Water and Sewer Utility
3600 Water Street
Stevens Point, WI 54481-5866

1999 Analytical Review DWCCA-6530-PJL

Dear Ms. Lutz:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1½ to 2 inches every 4 years, meters 3-4 inches every 2 years, and meters over 4 inches every year. Your water meters over 1 inch have not been tested at the appropriate frequency for several years. If these meters are inaccurate, considerable revenue is lost. Please submit a plan within 60 days describing your efforts to bring your utility in compliance with the Wisconsin Administrative Code or reasons why your testing periods should be extended. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 60 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\6530.doc
cc: Mr. Jerry Walters, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	323,975	1
Total Sales of Water	323,975	
Other Operating Revenues		
Forfeited Discounts (470)	891	2
Miscellaneous Service Revenues (471)	30	3
Rents from Water Property (472)	7,488	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,564	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	9,973	
Total Operating Revenues	333,948	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	21,010	8
Pumping Expenses (620-625)	24,371	9
Water Treatment Expenses (630-635)	13,058	10
Transmission and Distribution Expenses (640-655)	28,192	11
Customer Accounts Expenses (901-904)	7,952	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	49,025	14
Total Operation and Maintenance Expenses	143,608	
Other Operating Expenses		
Depreciation Expense (403)	65,722	15
Amortization Expense (404-407)		16
Taxes (408)	47,641	17
Total Other Operating Expenses	113,363	
Total Operating Expenses	256,971	
NET OPERATING INCOME	76,977	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	585	34,329	74,766	4
Commercial	48	16,874	8,304	5
Industrial	7	334,776	180,171	6
Total Metered Sales to General Customers (461)	640	385,979	263,241	
Private Fire Protection Service (462)	1		216	7
Public Fire Protection Service (463)	1		55,744	8
Other Sales to Public Authorities (464)	4	3,219	4,774	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	646	389,198	323,975	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	55,744	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	55,744	
Forfeited Discounts (470):		
Customer late payment charges	891	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	891	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	30	7
Total Miscellaneous Service Revenues (471)	30	
Rents from Water Property (472):		
RENTAL OF TOWER	7,488	8
Total Rents from Water Property (472)	7,488	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,564	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,564	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	9,287	1
Purchased Water (601)	2,600	2
Operation Supplies and Expenses (602)	9,123	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	21,010	
 PUMPING EXPENSES		
Operation Labor (620)	32	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	16,752	7
Operation Supplies and Expenses (623)	430	8
Maintenance of Pumping Plant (625)	7,157	9
Total Pumping Expenses	24,371	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	6,022	10
Chemicals (631)		11
Operation Supplies and Expenses (632)	7,036	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	13,058	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	11,199	14
Operation Supplies and Expenses (641)	11,873	15
Maintenance of Distribution Reservoirs and Standpipes (650)	440	16
Maintenance of Mains (651)	712	17
Maintenance of Services (652)	2,313	18
Maintenance of Meters (653)	593	19
Maintenance of Hydrants (654)	1,062	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	28,192	

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)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	551	22
Accounting and Collecting Labor (902)	7,401	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	7,952	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,419	27
Office Supplies and Expenses (921)	2,721	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	8,076	30
Property Insurance (924)	892	31
Injuries and Damages (925)	1,853	32
Employee Pensions and Benefits (926)	17,612	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	2,327	35
Transportation Expenses (933)	3,125	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	49,025	
 Total Operation and Maintenance Expenses	 143,608	

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		43,698	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METER COST	291	2
Net property tax equivalent		43,407	
Social Security	50/50	3,826	3
PSC Remainder Assessment	BASES ON REVENUE-WATER 60.2% - SEWER 39.8%	408	4
Other (specify): NONE			5
Total tax expense		47,641	

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			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193790				3
County tax rate	mills		5.056799				4
Local tax rate	mills		1.995489				5
School tax rate	mills		8.693010				6
Voc. school tax rate	mills		1.549424				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.488512				10
Less: state credit	mills		1.610445				11
Net tax rate	mills		15.878067				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.995489				14
Combined School Tax Rate	mills		10.242434				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.237923				17
Total Tax Rate	mills		17.488512				18
Ratio of Local and School Tax to Total	dec.		0.699769				19
Total tax net of state credit	mills		15.878067				20
Net Local and School Tax Rate	mills		11.110983				21
Utility Plant, Jan. 1	\$	2,746,181	2,746,181				22
Materials & Supplies	\$	14,566	14,566				23
Subtotal	\$	2,760,747	2,760,747				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,760,747	2,760,747				26
Assessment Ratio	dec.		1.032092				27
Assessed Value	\$	2,849,345	2,849,345				28
Net Local & School Rate	mills		11.110983				29
Tax Equiv. Computed for Current Year	\$	31,659	31,659				30
Tax Equivalent per 1994 PSC Report	\$	43,698					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	43,698					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	227,360		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	16,780		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	244,140	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	314,846	17,043	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	165,682		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,810		20
Total Pumping Plant	483,338	17,043	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	186,622		22
Water Treatment Equipment (332)	554,160		23
Total Water Treatment Plant	740,782	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,388		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			227,360 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			16,780 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	244,140
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)	4,261		327,628 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			165,682 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,810 20
Total Pumping Plant	4,261	0	496,120
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			186,622 22
Water Treatment Equipment (332)			554,160 23
Total Water Treatment Plant	0	0	740,782
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,388 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	68,760		26
Transmission and Distribution Mains (343)	851,122		27
Fire Mains (344)	0		28
Services (345)	114,825	5,756	29
Meters (346)	50,698		30
Hydrants (348)	102,924	7,040	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,189,717	12,796	
GENERAL PLANT			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	46,364		34
Office Furniture and Equipment (391)	2,241		35
Computer Equipment (391.1)	11,305	1,491	36
Transportation Equipment (392)	19,157		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,062		39
Laboratory Equipment (395)	1,194	1,912	40
Power Operated Equipment (396)	132		41
Communication Equipment (397)	261		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,465		44
Other Tangible Property (399)	1,821		45
Total General Plant	88,202	3,403	
Total utility plant in service directly assignable	2,746,179	33,242	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,746,179	33,242	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			68,760 26
Transmission and Distribution Mains (343)			851,122 27
Fire Mains (344)			0 28
Services (345)	179		120,402 29
Meters (346)	53		50,645 30
Hydrants (348)	3,857		106,107 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,089	0	1,198,424
GENERAL PLANT			
Land and Land Rights (389)			200 33
Structures and Improvements (390)			46,364 34
Office Furniture and Equipment (391)			2,241 35
Computer Equipment (391.1)			12,796 36
Transportation Equipment (392)			19,157 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			3,062 39
Laboratory Equipment (395)			3,106 40
Power Operated Equipment (396)			132 41
Communication Equipment (397)			261 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,465 44
Other Tangible Property (399)			1,821 45
Total General Plant	0	0	91,605
Total utility plant in service directly assignable	8,350	0	2,771,071
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	8,350	0	2,771,071

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			29,711	29,711	1
February			27,105	27,105	2
March			29,730	29,730	3
April			34,312	34,312	4
May			46,859	46,859	5
June			37,333	37,333	6
July			44,634	44,634	7
August			34,189	34,189	8
September			33,094	33,094	9
October			30,465	30,465	10
November			29,750	29,750	11
December			26,822	26,822	12
Total for year	0	0	404,004	404,004	
Less: Measured or estimated water used in main flushing and water treatment during year				175	13
Less: Other utility use				1,839	14
Other utility use explanation:					15
Regenerations; Treatment plant					
Water pumped into distribution system				401,990	16
Less: Water sold				389,198	17
Losses and unaccounted for				12,792	18
Percent unaccounted for to the nearest whole percent (%)				3%	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				487	21
Date of maximum: 6/21/1999					22
Cause of maximum:					23
high water day					
Minimum gallons pumped by all methods in any one day during reporting year				34	24
Date of minimum: 3/26/1999					25
Total KWH used for pumping for the year				295,104	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WHITING	1	95	16	864,000	Yes	1
WHITING-KIMBERLY CLARK	5	99	16	780,000	Yes	2
WHITING-KIMBERLY CLARK	6	99	16	780,000	Yes	3
WHITING	7	90	16	864,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	5	7	1
Location	ELM STREET	1ST STREET	ELM STREET	2
Purpose	P	P	P	3
Destination	T	D	T	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1964	1990	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	600	600	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1964	1994	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	50	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GRAVELWELL			14
Location	1STSTREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	600			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	60			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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1965		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	98		6
Total capacity in gallons	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	935	0	0	0	935	1	
A	D	6.000	43,954	0	0	0	43,954	2	
M	D	6.000	2,313	0	0	0	2,313	3	
P	D	6.000	1,264	0	0	0	1,264	4	
A	D	8.000	6,767	0	0	0	6,767	5	
M	D	8.000	1,329	0	0	0	1,329	6	
P	S	8.000	485	0	0	0	485	7	
A	D	10.000	919	0	0	0	919	8	
M	S	10.000	478	0	0	0	478	9	
A	D	12.000	18,207	0	0	0	18,207	10	
A	S	12.000	243	0	0	0	243	11	
A	T	12.000	40	0	0	0	40	12	
M	D	12.000	10,648	0	0	0	10,648	13	
Total Within Municipality			87,582	0	0	0	87,582		
Total Utility			87,582	0	0	0	87,582		

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)	
P	0.750	544	1	1	0	544		1
M	1.000	78	0	0	0	78		2
M	1.500	7	0	0	0	7		3
M	2.000	3	1	0	0	4		4
M	3.000	1	0	0	0	1		5
M	4.000	4	0	0	0	4		6
M	6.000	4	0	0	0	4		7
M	8.000	1	0	0	0	1		8
Total Utility		642	2	1	0	643	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	634	0	1	0	633	0	1
1.000	18	0	0	0	18	0	2
1.250	2	0	0	0	2	0	3
1.500	7	0	0	0	7	0	4
2.000	6	0	0	0	6	0	5
4.000	5	0	0	0	5	0	6
6.000	1	0	0	0	1	0	7
Total:	673	0	1	0	672	0	

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	580	33	0	0	0	20	633	1
1.000	2	8	1	0	0	7	18	2
1.250	0	2	0	0	0	0	2	3
1.500	1	1	2	1	0	2	7	4
2.000	0	2	2	2	0	0	6	5
4.000	0	0	2	1	0	2	5	6
6.000	0	0	0	0	0	1	1	7
Total:	583	46	7	4	0	32	672	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	149	2	3		148	2
Total Fire Hydrants	149	2	3	0	148	
Flushing Hydrants						
	4	3	3		4	3
Total Flushing Hydrants	4	3	3	0	4	

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:	148
Number of distribution system valves end of year:	316
Number of distribution valves operated during year:	107

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #641: Includes increased costs for testing, treating and hauling sludge.

Account #651: Less main repair work required in 1999.

Account #923: Includes contracted testing fees (unusual) and final costs for phosphorous removal project that was capitalized in 1998 (costs not known at the time project was closed out-expensed in 1999).

Water Services (Page W-16)

Services are financed by the customers. There is a credit to the contributions in aid.

Meters (Page W-17)

Utility did not test any meters.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	214,551	1
Total Sewage Operating Revenues	214,551	
Other Operating Revenues		
Forfeited Discounts (631)	2,246	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	2,246	
Total Operating Revenues	216,797	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	79,980	8
Maintenance Expenses (831-834)	17,727	9
Customer Accounting & Collection Expenses (840-843)	8,899	10
Administrative and General Expenses (850-857)	31,463	11
Total Operation and Maintenance Expenses	138,069	
Other Operating Expenses		
Depreciation Expense (403)	84,177	12
Amortization Expense (404)		13
Taxes (408)	4,386	14
Total Other Operating Expenses	88,563	
Total Operating Expenses	226,632	
NET OPERATING INCOME	(9,835)	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	585	34,143	124,875	5
Commercial Revenues	48	15,796	48,563	6
Industrial Revenues	7	11,878	32,945	7
Revenues from Public Authorities	4	3,219	8,168	8
Total Measured Service to General Customers (622)	644	65,036	214,551	
Service to Public Authorities (623)	0			9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	644	65,036	214,551	

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)
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NONE

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,246	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,246	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	36,725	1
Power and Fuel for Pumping (821)	3,844	2
Power and Fuel for Aeration Equipment (822)	8,983	3
Chlorine (823)	4,554	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)	4,389	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	18,267	8
Transportation Expenses (828)	3,218	9
Rents (829)		10
Total Operation Expenses	79,980	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	4,993	11
Maintenance of Collection System Pumping Equipment (832)	2,548	12
Maintenance of Treatment and Disposal Plant Equipment (833)	5,580	13
Maintenance of General Plant Structures and Equipment (834)	4,606	14
Total Maintenance Expenses	17,727	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	7,394	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,505	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	8,899	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	1,018	19
Office Supplies and Expenses (851)	2,734	20
Outside Services Employed (852)	5,665	21
Insurance Expense (853)	2,745	22
Employees Pensions and Benefits (854)	17,693	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)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	1,608	25
Rents (857)		26
Total Administrative and General Expenses	31,463	
Total Operation and Maintenance Expenses	138,069	

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	50/50	3,826	1
Local and School Tax Equivalent on Meters Charged by Water Department		291	2
PSC Remainder Assessment	BASED ON REVENUES-WATER	269	3
Other (specify):	60.2%-SEWER 39.8%		
NONE			4
Total tax expense		<u><u>4,386</u></u>	

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	124,744		6
Collecting Mains and Accessories (313)	730,129		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	854,873	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	25,525	11,925	12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	34,946		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	60,471	11,925	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	1,438		17
Structures and Improvements (331)	661,446		18
Preliminary Treatment Equipment (332)	4,356		19
Primary Treatment Equipment (333)	129,302		20
Secondary Treatment Equipment (334)	92,299		21
Advanced Treatment Equipment (335)	114,923		22
Chlorination Equipment (336)	35,109		23
Sludge Treatment and Disposal Equipment (337)	448,368		24
Plant Site Piping (338)	165,217		25
Flow Metering and Monitoring Equipment (339)	20,187		26
Outfall Sewer Pipes (340)	30,515		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	164		124,580	6
Collecting Mains and Accessories (313)			730,129	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	164	0	854,709	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)	4,770		32,680	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			34,946	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	4,770	0	67,626	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			1,438	17
Structures and Improvements (331)			661,446	18
Preliminary Treatment Equipment (332)			4,356	19
Primary Treatment Equipment (333)			129,302	20
Secondary Treatment Equipment (334)			92,299	21
Advanced Treatment Equipment (335)			114,923	22
Chlorination Equipment (336)			35,109	23
Sludge Treatment and Disposal Equipment (337)			448,368	24
Plant Site Piping (338)			165,217	25
Flow Metering and Monitoring Equipment (339)			20,187	26
Outfall Sewer Pipes (340)			30,515	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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	125,914		28
Total Treatment and Disposal Plant	1,829,074	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	4,747		31
Computer Equipment (372.1)	1,056	1,322	32
Transportation Equipment (373)	17,105		33
Other General Equipment (379)	48,796		34
Other Tangible Property (390)	0		35
Total General Plant	71,704	1,322	
Total utility plant in service directly assignable	2,816,122	13,247	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,816,122	13,247	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			125,914 28
Total Treatment and Disposal Plant	0	0	1,829,074
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			4,747 31
Computer Equipment (372.1)			2,378 32
Transportation Equipment (373)			17,105 33
Other General Equipment (379)			48,796 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	73,026
Total utility plant in service directly assignable	4,934	0	2,824,435
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	4,934	0	2,824,435

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)	
Sewer	4.000	755	0	1	0	754	3	1
Sewer	8.000	5	0	0	0	5		2
Total Utility		760	0	1	0	759	3	

SEWER MAINS

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

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	6,299	0	0	0	6,299	1
8.000	51,434	0	0	0	51,434	2
10.000	10,824	0	0	0	10,824	3
12.000	7,348	0	0	0	7,348	4
18.000	5,605	0	0	0	5,605	5
Total Utility	81,510	0	0	0	81,510	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Account #827: Increase in laboratory supplies, testing expenses, and environmental fee.

Sewer Utility Plant in Service (Page S-07)

The \$11,925 was used to replace the roof of the pumphouse.
