



3013 (02-09-04)

ANNUAL REPORT

OF

Name: PLATTEVILLE WATER & SEWER UTILITY

Principal Office: 75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780

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: PLATTEVILLE WATER & SEWER UTILITY

Utility Address: 75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

When was utility organized? 12/31/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS CYNTHIA J. MARTENS

Title: UTILITY OFFICE MANAGER

Office Address:

75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

Telephone: (608) 348 - 9741 EXT 204

Fax Number: (608) 348 - 7812

E-mail Address: martens@mwci.net

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: MRS. EILEEN NICKELS

Title: PRESIDENT

Office Address:

1115 PERRY DRIVE

PLATTEVILLE, WI 53818

Telephone: (608) 348 - 6035

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: JOHNSON, BLOCK & CO.

Title:

Office Address: JOHNSON, BLOCK & CO.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address:

Date of most recent audit report: 5/5/1999

Period covered by most recent audit: 1/1/98 - 12/31/98

Names and titles of utility management including manager or superintendent:

Name: MR ERIC BERLIN

Title: CITY MANAGER

Office Address:

75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

Telephone: (608) 348 - 9741 EXT 201

Fax Number: (608) 348 - 7812

E-mail Address: berline@mwci.net

Name: MR HOWARD B. CROFOOT

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818

Telephone: (608) 348 - 9741 EXT 219

Fax Number: (608) 348 - 4154

E-mail Address: crofooth@mwci.net

Name: MR MICHAEL W. WILLIS

Title: UTILITY SUPERINTENDENT

Office Address:

75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818

Telephone: (608) 348 - 9741 EXT 222

Fax Number: (608) 348 - 7812

E-mail Address: willis@mwci.net

Name of utility commission/committee: Platteville Water & Sewer Commission

Names of members of utility commission/committee:

MR GEORGE HARTLEY

MR KEN KILIAN, SECRETARY

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR BOB LEUTH
MR FRANK LOFY
MRS EILEEN NICKELS, PRESIDENT

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: 9/27/1983

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,177,444	2,141,017	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,229,945	1,043,403	2
Depreciation Expense (403)	477,884	468,764	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	195,896	191,737	5
Total Operating Expenses	1,903,725	1,703,904	
Net Operating Income	273,719	437,113	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	273,719	437,113	
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)	121,399	129,780	10
Miscellaneous Nonoperating Income (421)	13,193	0	11
Total Other Income	134,592	129,780	
Total Income	408,311	566,893	
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	408,311	566,893	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	146,848	160,716	14
Amortization of Debt Discount and Expense (428)	14,537	12,557	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	71,262	60,552	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	232,647	233,825	
Net Income	175,664	333,068	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	872,090	539,022	20
Balance Transferred from Income (433)	175,664	333,068	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)	1,047,754	872,090	

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):		
EARNED FROM WATER OPERATING ACCOUNT	9,630	5
EARNED FROM SEWER OPERATING & REPLACEMENT FUND ACCOUNTS	111,769	6
Total (Acct. 419):	121,399	
Miscellaneous Nonoperating Income (421):		
INTEREST SUBSIDY (WWTP PHOSPHOROUS REMOVAL PROJECT)	13,193	7
Total (Acct. 421):	13,193	
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		0	1
Costs and 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	1,073,248	0	1,104,196	0	2,177,444	1
Less: interdepartmental sales	435		1,978	0	2,413	2
Less: interdepartmental rents	3,600	0		0	3,600	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	12,277				12,277	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,056,936	0	1,102,218	0	2,159,154	

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	289,495		289,495	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	309,229		309,229	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	827		827	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	2,310		2,310	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	601,861	0	601,861	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	19,089,847	19,023,543	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,119,025	5,773,856	2
Net Utility Plant	12,970,822	13,249,687	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	12,970,822	13,249,687	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	9,431	13,161	8
Special Funds (125-128)	2,539,390	922,671	9
Total Other Property and Investments	2,548,821	935,832	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,722	6,200	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	325	325	12
Temporary Cash Investments (136)	196,741	1,535,044	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	375,432	362,952	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	17,537	21,343	18
Materials and Supplies (151-163)	32,779	31,512	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	628,536	1,957,376	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	96,186	57,961	24
Other Deferred Debits (182-186)	250,072	0	25
Total Deferred Debits	346,258	57,961	
Total Assets and Other Debits	16,494,437	16,200,856	

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)	1,850,592	1,850,592	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	1,047,754	872,090	28
Total Proprietary Capital	2,898,346	2,722,682	
LONG-TERM DEBT			
Bonds (221-222)	2,950,000	3,300,000	29
Advances from Municipality (223)	1,697,524	1,218,024	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,647,524	4,518,024	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	80,520	108,997	33
Payables to Municipality (233)	58,685	51,487	34
Customer Deposits (235)			35
Taxes Accrued (236)	148,018	145,190	36
Interest Accrued (237)	77,791	86,119	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	560	227	41
Total Current and Accrued Liabilities	365,574	392,020	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	187,219	176,194	44
Total Deferred Credits	187,219	176,194	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,395,774	8,391,936	49
Total Liabilities and Other Credits	16,494,437	16,200,856	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,361,095	11,712,816	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)	7,968	7,968			7
Total Utility Plant	7,369,063	11,720,784	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,693,661	4,425,364	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,693,661	4,425,364	0	0	
Net Utility Plant	5,675,402	7,295,420	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	1,582,259	4,191,597			5,773,856	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	147,907	329,977			477,884	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,609	(11,609)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,059				1,059	10
Other credits (specify):						11
Allowance for Trade-in	2,840				2,840	12
Total credits	163,415	318,368	0	0	481,783	13
Debits during year						14
Book cost of plant retired	52,013	84,601			136,614	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	52,013	84,601	0	0	136,614	19
Balance End of Year	1,693,661	4,425,364	0	0	6,119,025	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0		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	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	22,390	22,021	2
Sewer utility (154)	10,389	9,491	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	32,779	31,512	

**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)				
1993 BOND ISSUE	10,532	181	39,126	1
1999 GENERAL OBLIGATION PROMISSORY NOTE	4,004	181	57,060	2
Total			96,186	
Unamortized premium on debt (251)				
NONE	0	251	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	1,850,592	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,850,592</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MUNICIPAL REVENUE BONDS	08/01/1993	08/01/2005	4.30%	2,950,000	1
Total Bonds (Account 221):				2,950,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u>2,950,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1998 PUBLIC LANDS LOAN	03/15/1998	03/15/2008	5.75%	130,681	1
1999 GENERAL OBLIGATION NOTE - NEW	04/01/1999	12/01/2008	4.10%	356,604	2
1999 GENERAL OBLIGATION NOTE - REFINANCE	04/01/1999	12/01/2014	4.50%	657,400	3
1999 PUBLIC LANDS LOAN	03/15/1999	03/15/2009	5.75%	202,915	4
1996 GENERAL OBLIGATION NOTE	06/13/1996	12/01/2006	5.25%	349,924	5
Total for Account 223				1,697,524	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	145,190	1
Accruals:		
Charged water department expense	166,590	2
Charged electric department expense		3
Charged sewer department expense	29,306	4
Other (explain):		
NONE		5
Total Accruals and other credits	195,896	
Taxes paid during year:		
County, state and local taxes	145,190	6
Social Security taxes	45,206	7
PSC Remainder Assessment	2,672	8
Other (explain):		
NONE		9
Total payments and other debits	193,068	
Balance end of year	148,018	

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)					
1993 Municipal Revenue Bond	63,708	146,848	152,900	57,656	1
Subtotal	63,708	146,848	152,900	57,656	
Advances from Municipality (223)					
1988 Public Lands Loan	0			0	2
1996 General Obligation Note	2,872	17,668	19,115	1,425	3
1997 General Obligation Note - 1	12,983	3,389	16,372	0	4
1998 Public Lands Loan	3,462	7,693	5,190	5,965	5
1997 General Obligation - 2	3,094	1,534	4,628	0	6
1999 GENERAL OBLIGATION NOTE - NEW		10,676	9,490	1,186	7
1999 PUBLIC LANDS LOAN		9,237	0	9,237	8
1999 GENERAL OBLIGATION NOTE - REFINANCE		21,065	18,743	2,322	9
Subtotal	22,411	71,262	73,538	20,135	
Other Long-Term Debt (224)					
NONE	0			0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	86,119	218,110	226,438	77,791	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,243,308	0	0	6,148,628	0	8,391,936	1
Add credits during year:							
For Services	2,437			1,401		3,838	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,245,745	0	0	6,150,029	0	8,395,774	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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):		
WATER - SPECIAL ASSESSMENTS	3,726	2
SEWER - SPECIAL ASSESSMENTS	5,705	3
Total (Acct. 124):	9,431	
Sinking Funds (125):		
REDEMPTION FUND INVESTMENT	216,590	4
Total (Acct. 125):	216,590	
Depreciation Fund (126):		
DEPRECIATION FUND	104,722	5
Total (Acct. 126):	104,722	
Other Special Funds (128):		
DEBT RESERVE FUND	631,006	6
SEWER REPLACEMENT FUND	1,587,072	7
Total (Acct. 128):	2,218,078	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	149,972	11
Electric		12
Sewer (Regulated)	225,460	13
Other (specify):		
NONE		14
Total (Acct. 142):	375,432	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
NONE		17
Total (Acct. 143):		0
Receivables from Municipality (145):		
BALANCE OF 1999 FIRE PROTECTION	9,074	18
TAX ROLL	1,661	19
LOAN PAYMENT ADJUSTMENT	6,802	20
Total (Acct. 145):		17,537
Prepayments (165):		
NONE		21
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
PAINTING FURNACE STREET WATER TOWER	250,072	26
Total (Acct. 186):		250,072
Payables to Municipality (233):		
BALANCE OF SHARED ADMINISTRATIVE COSTS FOR 1999	51,848	27
BALANCE OF INTEREST FOR 1999 LOANS - REFINANCING	6,837	28
Total (Acct. 233):		58,685
Other Deferred Credits (253):		
WATER ACCRUED VACATION AND SICK LEAVE - VESTED PORTION	80,088	29
SEWER ACCRUED VACATION AND SICK LEAVE - VESTED PORTION	107,131	30
Total (Acct. 253):		187,219

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	7,321,176	0	11,554,597	0	18,875,773	1
Materials and Supplies	22,205	0	9,940	0	32,145	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,637,960	0	4,308,480	0	5,946,440	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,244,526	0	6,149,328	0	8,393,854	6
Other (specify):					0	7
Average Net Rate Base	3,460,895	0	1,106,729	0	4,567,624	
Net Operating Income	144,063	0	129,656	0	273,719	8
Net Operating Income as a percent of Average Net Rate Base	4.16%	N/A	11.72%	N/A	5.99%	

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	1,850,592	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	959,922	3
Other (Specify):		4
Total Average Proprietary Capital	2,810,514	
Net Income		
Net Income	175,664	5
Percent Return on Proprietary Capital	6.25%	

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.

Utility incurred additional debt in the amount of approximately \$560,000 in 1999. A portion of this (\$130,681) was for the Phosphorous Removal Equipment at the Wastewater Treatment Plant and the balance was for painting the Furnace Street water tower and water and sewer main construction. In conjunction with this, the outstanding loans were refinanced resulting in debt savings to the Utility.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

April, 1999 - Entered into an agreement with CenturyTel for placement of wireless communication antennas on the Furnace Street water tower.

Utility employees and Water & Sewer Commission ratified/approved a collective bargaining agreement on September 13, 1999 with Wisconsin Council of County and Municipal Employees (AFSCME). Contract effective January 1, 1999 - December 31, 2001.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Special Funds (125 - 128) - Now includes our Sewer Replacement Fund Investment. This had previously recorded with Temporary Cash Investments - 136.

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

Account 186 - Miscellaneous Deferred Debt - PCS Authorization Letter dated July 28, 1999 - File DWCCA-4700-BJM

Identification and Ownership - Contacts (Page iv)

original file had export errors. resubmitted after fix 3/31/00 ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,039,305	1
Total Sales of Water	1,039,305	
Other Operating Revenues		
Forfeited Discounts (470)	2,623	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	8,400	4
Interdepartmental Rents (473)	3,600	5
Other Water Revenues (474)	19,320	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	33,943	
Total Operating Revenues	1,073,248	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	171,746	9
Water Treatment Expenses (640-652)	61,746	10
Transmission and Distribution Expenses (660-678)	149,437	11
Customer Accounts Expenses (901-905)	44,891	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	186,868	14
Total Operation and Maintenance Expenses	614,688	
Other Operating Expenses		
Depreciation Expense (403)	147,907	15
Amortization Expense (404-407)		16
Taxes (408)	166,590	17
Total Other Operating Expenses	314,497	
Total Operating Expenses	929,185	
NET OPERATING INCOME	144,063	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,039	129,778	410,363	4
Commercial	364	68,622	165,553	5
Industrial	7	8,732	17,712	6
Total Metered Sales to General Customers (461)	3,410	207,132	593,628	
Private Fire Protection Service (462)	44		24,121	7
Public Fire Protection Service (463)	1		311,703	8
Other Sales to Public Authorities (464)	77	48,966	109,418	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	47	435	12
Total Sales of Water	3,533	256,145	1,039,305	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	311,574	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)	129	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	311,703	
Forfeited Discounts (470):		
Customer late payment charges	2,623	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,623	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT FOR PLACEMENT OF ANTENNA ON WATER TOWER	8,400	8
Total Rents from Water Property (472)	8,400	
Interdepartmental Rents (473):		
RENT FOR SEWER PORTION OF MAINTENANCE SHOP	3,600	9
Total Interdepartmental Rents (473)	3,600	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,277	10
Other (specify):		
SERVICES FEES FOR WATER USED FROM HYDRANTS, MISC. FEES, ETC.	4,428	11
LAWN METER FEES	340	12
NON-SUFFICIENT FUND CHECK SERVICE CHARGES	65	13
INSURANCE REFUND	2,210	14
Total Other Water Revenues (474)	19,320	
Amortization of Construction Grants (475):		
NONE		15
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	7,280	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	56,814	17
Pumping Labor and Expenses (624)	67,153	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	19,557	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	5,950	22
Maintenance of Structures and Improvements (631)	13,536	23
Maintenance of Power Production Equipment (632)	37	24
Maintenance of Pumping Equipment (633)	1,419	25
Total Pumping Expenses	171,746	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	5,908	26
Chemicals (641)	21,088	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	26,919	28
Miscellaneous Expenses (643)	561	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	5,908	31
Maintenance of Structures and Improvements (651)	1,306	32
Maintenance of Water Treatment Equipment (652)	56	33
Total Water Treatment Expenses	61,746	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	5,908	34
Storage Facilities Expenses (661)	192	35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	8,300	37
Customer Installations Expenses (664)	142	38
Miscellaneous Expenses (665)	10,324	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	6,734	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	61,659	43
Maintenance of Transmission and Distribution Mains (673)	43,433	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	6,607	46
Maintenance of Meters (676)	1,828	47
Maintenance of Hydrants (677)	4,310	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	149,437	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	5,927	50
Meter Reading Labor (902)	7,909	51
Customer Records and Collection Expenses (903)	31,055	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	44,891	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	63,053	56
Office Supplies and Expenses (921)	6,314	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	7,423	59
Property Insurance (924)	6,482	60
Injuries and Damages (925)	6,172	61
Employee Pensions and Benefits (926)	91,668	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	2,365	65
Rents (931)	1,080	66
Maintenance of General Plant (932)	2,311	67
Total Administrative and General Expenses	186,868	
 Total Operation and Maintenance Expenses	 614,688	

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		148,018	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,917	2
Net property tax equivalent		142,101	
Social Security		23,153	3
PSC Remainder Assessment		1,336	4
Other (specify): NONE			5
Total tax expense		166,590	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241786				3
County tax rate	mills		5.578621				4
Local tax rate	mills		10.300606				5
School tax rate	mills		14.050506				6
Voc. school tax rate	mills		2.051614				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.223133				10
Less: state credit	mills		2.320040				11
Net tax rate	mills		29.903093				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.300606				14
Combined School Tax Rate	mills		16.102120				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.402726				17
Total Tax Rate	mills		32.223133				18
Ratio of Local and School Tax to Total	dec.		0.819372				19
Total tax net of state credit	mills		29.903093				20
Net Local and School Tax Rate	mills		24.501751				21
Utility Plant, Jan. 1	\$	7,281,258	7,281,258				22
Materials & Supplies	\$	22,021	22,021				23
Subtotal	\$	7,303,279	7,303,279				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,303,279	7,303,279				26
Assessment Ratio	dec.		0.827178				27
Assessed Value	\$	6,041,112	6,041,112				28
Net Local & School Rate	mills		24.501751				29
Tax Equiv. Computed for Current Year	\$	148,018	148,018				30
Tax Equivalent per 1994 PSC Report	\$	144,545					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	148,018					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	583		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	8,395		3
Total Intangible Plant	8,978	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	875		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)	83,096		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	21,595	5,200	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	105,566	5,200	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	266,197		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	411,034	34,381	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,005		20
Total Pumping Plant	690,236	34,381	
WATER TREATMENT PLANT			
Land and Land Rights (330)	2,085		21
Structures and Improvements (331)	95,326		22
Water Treatment Equipment (332)	23,922		23
Total Water Treatment Plant	121,333	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,660		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)			583	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			8,395	3
Total Intangible Plant	0	0	8,978	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			875	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)			83,096	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			26,795	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	110,766	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			266,197	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	3,258		442,157	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,005	20
Total Pumping Plant	3,258	0	721,359	
WATER TREATMENT PLANT				
Land and Land Rights (330)			2,085	21
Structures and Improvements (331)			95,326	22
Water Treatment Equipment (332)			23,922	23
Total Water Treatment Plant	0	0	121,333	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,660	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	809,703		26
Transmission and Distribution Mains (343)	3,869,563	14,558	27
Fire Mains (344)	0		28
Services (345)	540,218	4,370	29
Meters (346)	463,181	2,386	30
Hydrants (348)	301,163	4,720	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,989,488	26,034	
GENERAL PLANT			
Land and Land Rights (389)	150		33
Structures and Improvements (390)	25,205	8,772	34
Office Furniture and Equipment (391)	4,524		35
Computer Equipment (391.1)	21,543	3,452	36
Transportation Equipment (392)	64,718	17,890	37
Stores Equipment (393)	32		38
Tools, Shop and Garage Equipment (394)	7,134		39
Laboratory Equipment (395)	2,395		40
Power Operated Equipment (396)	56,933		41
Communication Equipment (397)	4,828		42
SCADA Equipment (397.1)	156,477	28,981	43
Miscellaneous Equipment (398)	21,718	7,140	44
Other Tangible Property (399)	0		45
Total General Plant	365,657	66,235	
Total utility plant in service directly assignable	7,281,258	131,850	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,281,258	131,850	

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)			809,703 26
Transmission and Distribution Mains (343)	590		3,883,531 27
Fire Mains (344)			0 28
Services (345)	25		544,563 29
Meters (346)			465,567 30
Hydrants (348)	112		305,771 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	727	0	6,014,795
GENERAL PLANT			
Land and Land Rights (389)			150 33
Structures and Improvements (390)			33,977 34
Office Furniture and Equipment (391)			4,524 35
Computer Equipment (391.1)			24,995 36
Transportation Equipment (392)			82,608 37
Stores Equipment (393)			32 38
Tools, Shop and Garage Equipment (394)			7,134 39
Laboratory Equipment (395)			2,395 40
Power Operated Equipment (396)			56,933 41
Communication Equipment (397)			4,828 42
SCADA Equipment (397.1)	46,478		138,980 43
Miscellaneous Equipment (398)	1,550		27,308 44
Other Tangible Property (399)			0 45
Total General Plant	48,028	0	383,864
Total utility plant in service directly assignable	52,013	0	7,361,095
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	52,013	0	7,361,095

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	67,667	2.75%	5,285	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	2,743	0.80%	194	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	70,410		5,479	
PUMPING PLANT				
Structures and Improvements (321)	110,877	3.13%	8,332	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	218,377	5.00%	21,330	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	13,004	4.00%		15
Total Pumping Plant	342,258		29,662	
WATER TREATMENT PLANT				
Structures and Improvements (331)	81,748	3.57%	3,403	16
Water Treatment Equipment (332)	3,675	6.67%	1,596	17
Total Water Treatment Plant	85,423		4,999	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	202,882	2.00%	16,194	19
Transmission and Distribution Mains (343)	416,944	0.80%	31,012	20
Fire Mains (344)	0			21
Services (345)	121,556	2.00%	10,848	22
Meters (346)	113,568	5.00%	23,219	23
Hydrants (348)	57,517	1.67%	5,068	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	912,467		86,341	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					72,952	4
315					0	5
316					2,937	6
317					0	7
	0	0	0	0	75,889	
321					119,209	8
322					0	9
323					0	10
324					0	11
325	3,258				236,449	12
326					0	13
327					0	14
328					13,004	15
	3,258	0	0	0	368,662	
331					85,151	16
332					5,271	17
	0	0	0	0	90,422	
341					0	18
342					219,076	19
343	590				447,366	20
344					0	21
345	25				132,379	22
346			1,044		137,831	23
348	112		15		62,488	24
349					0	25
	727	0	1,059	0	999,140	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	6,374	3.33%	985	26
Office Furniture and Equipment (391)	3,379	10.00%	452	27
Computer Equipment (391.1)	4,043	14.29%	3,325	28
Transportation Equipment (392)	46,922	10.00%	7,366	29
Stores Equipment (393)	32	4.00%		30
Tools, Shop and Garage Equipment (394)	7,134	6.25%		31
Laboratory Equipment (395)	1,369	6.25%	150	32
Power Operated Equipment (396)	49,744	10.00%	5,693	33
Communication Equipment (397)	4,828	9.09%		34
SCADA Equipment (397.1)	36,436	9.09%	13,429	35
Miscellaneous Equipment (398)	11,440	6.67%	1,635	36
Other Tangible Property (399)	0			37
Total General Plant	171,701		33,035	
Total accum. prov. directly assignable	1,582,259		159,516	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,582,259		 159,516	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					7,359	26
391					3,831	27
391.1					7,368	28
392					54,288	29
393					32	30
394					7,134	31
395					1,519	32
396					55,437	33
397					4,828	34
397.1	46,478				3,387	35
398	1,550			2,840	14,365	36
399					0	37
	48,028	0	0	2,840	159,548	
	52,013	0	1,059	2,840	1,693,661	
					0	38
	52,013	0	1,059	2,840	1,693,661	

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			25,168	25,168	1
February			25,381	25,381	2
March			26,822	26,822	3
April			26,256	26,256	4
May			28,028	28,028	5
June			28,544	28,544	6
July			27,157	27,157	7
August			26,369	26,369	8
September			27,799	27,799	9
October			27,186	27,186	10
November			26,365	26,365	11
December			26,344	26,344	12
Total for year	0	0	321,419	321,419	
Less: Measured or estimated water used in main flushing and water treatment during year				40,000	13
Less: Other utility use				1,000	14
Other utility use explanation:					15
Water Tower on Furnace Street was painted. Tower was filled, emptied and filled again after painting was completed.					
Water pumped into distribution system				280,419	16
Less: Water sold				256,145	17
Losses and unaccounted for				24,274	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,602	21
Date of maximum: 6/22/1999					22
Cause of maximum:					23
Date the Furnace Street water tower was being filled to be put back on line.					
Minimum gallons pumped by all methods in any one day during reporting year				267	24
Date of minimum: 4/27/1999					25
Total KWH used for pumping for the year				1,044,673	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)	
WELL - 1909 - VALLEY ROAD	No. 2	1,000	9	800	Yes	1
WELL - 1932 - VALLEY ROAD	No. 3	927	12	1,520	Yes	2
WELL - 1968 - CAMP STREET	No. 4	966	12	1,200	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 2	WELL # 4-A	WELL # 4-B	1
Location	VALLEY ROAD	CAMP STREET	CAMP STREET	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	FRANKLIN	FAIRBANKS	FAIRBANKS	5
Year Installed	1999	1968	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	825	950	950	8
Pump Motor or Standby Engine Mfr	J-LINE	G.E.	WAUKESHA	9 10
Year Installed	1999	1968	1968	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	100	200	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3			14
Location	VALLEY ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	WORTHINGTON			18
Year Installed	1936			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	900			21
Pump Motor or Standby Engine Mfr	G.E.			22 23
Year Installed	1936			24
Type	ELECTRIC			25
Horsepower	125			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	FURNACE STREET	INDUSTRY PARK	VALLEY ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1950	1993	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	208	183	50	6
Total capacity in gallons	500,000	400,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000	2.0000	2.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	38,596	0	0	0	38,596	1	
P	D	4.000	24	0	0	0	24	2	
M	D	6.000	66,487	0	476	0	66,011	3	
P	D	6.000	10,409	479	0	0	10,888	4	
M	D	8.000	37,954	0	0	0	37,954	5	
P	D	8.000	17,712	0	0	0	17,712	6	
M	D	10.000	22,568	0	0	0	22,568	7	
M	S	10.000	690	0	0	0	690	8	
M	T	10.000	4,380	0	0	0	4,380	9	
P	D	10.000	4,493	0	0	0	4,493	10	
M	D	12.000	25,151	0	0	0	25,151	11	
P	D	12.000	16,802	0	0	0	16,802	12	
P	T	12.000	2,280	0	0	0	2,280	13	
P	S	16.000	36	0	0	0	36	14	
Total Within Municipality			247,582	479	476	0	247,585		
Total Utility			247,582	479	476	0	247,585		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	923	0	9	0	914		1
M	0.750	1,626	20	0	0	1,646		2
M	1.000	159	1	0	0	160		3
M	1.250	20	0	0	0	20		4
M	1.500	14	0	0	0	14		5
M	2.000	14	1	0	0	15		6
M	4.000	19	1	0	0	20		7
M	6.000	2	0	0	0	2		8
M	8.000	18	0	0	0	18		9
Total Utility		2,795	23	9	0	2,809	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	3,328	0	0	0	3,328	78	1
0.750	37	6	0	0	43	8	2
1.000	67	0	0	0	67	0	3
1.250	0	0	0	0	0	0	4
1.500	36	0	0	0	36	1	5
2.000	48	0	0	0	48	0	6
3.000	34	1	0	0	35	1	7
4.000	7	0	0	0	7	0	8
Total:	3,557	7	0	0	3,564	88	

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	3,018	240	1	13	0	56	3,328	1
0.750	13	17	0	13	0	0	43	2
1.000	13	37	0	13	0	4	67	3
1.250	0	0	0	0	0	0	0	4
1.500	0	27	2	7	0	0	36	5
2.000	0	33	3	10	0	2	48	6
3.000	0	8	1	25	0	1	35	7
4.000	0	1	0	6	0	0	7	8
Total:	3,044	363	7	87	0	63	3,564	

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	396	2	2	38	434	2
Total Fire Hydrants	396	2	2	38	434	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	434
Number of distribution system valves end of year:	860
Number of distribution valves operated during year:	310

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Per conversation between Cindy at utility & Kathy Butzlaff on 6/7/00, the \$8,400 for rent re: antenna on water tower was moved from a/c 471 to a/c 472
PJL

Water Operation & Maintenance Expenses (Page W-05)

Accounts 624 and 642 - Pumping/Operation Labor and Expense - Furnace Street Tower was being painted. Water Plant operators were pumping 24 hours per day while the tower was down.

Account 672 - Maintenance of Distribution Reservoirs and Standpipes - Painting expense for Furnace Street Tower. Per July 28, 1999 letter from PSC (File DWCCA-4700-BJM) this was approved to be amortized over five years.

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

depreciation rates changed to correct %'s 10/11/00 ele

Water Mains (Page W-17)

Addition of 6 inch PVC was part of the 1999 Construction Projects and was financed by the Utility.

Water Services (Page W-18)

11 - 3/4" services were financed by application of schedule Cz-1; 9 - 3/4" services were part of the 1999 construction and were installed at Utility cost.

1 - 1" service was financed by application of schedule Cz-1

1 - 2" service was financed by application of schedule Cz-1

1 - 4" service was financed by application of schedule Cz-1

Hydrants and Distribution System Valves (Page W-20)

Fire Hydrants - Line 2, column (e) Adjustments - The maintenance crew numbered and inspected all of the hydrants to correspond to the hydrant map. This gave us an accurate count of hydrants in our system.

Number of distribution valves operated during the year: 310

This is less than 50% of the valves. In 1998, 550 valves were operated (more than 50%) and the maintenance crew operated the balance of the valves in 1999. The superintendent will advise the crew to do a more even split over a two year period.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	1,087,233	1
Total Sewage Operating Revenues	1,087,233	
Other Operating Revenues		
Forfeited Discounts (631)	3,965	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)	12,998	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	16,963	
Total Operating Revenues	1,104,196	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	271,948	8
Maintenance Expenses (831-834)	79,853	9
Customer Accounting & Collection Expenses (840-843)	34,922	10
Administrative and General Expenses (850-857)	228,534	11
Total Operation and Maintenance Expenses	615,257	
Other Operating Expenses		
Depreciation Expense (403)	329,977	12
Amortization Expense (404)		13
Taxes (408)	29,306	14
Total Other Operating Expenses	359,283	
Total Operating Expenses	974,540	
NET OPERATING INCOME	129,656	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	2,631	127,040	648,571	5
Commercial Revenues	326	66,209	252,784	6
Industrial Revenues	6	7,787	38,841	7
Revenues from Public Authorities	68	41,025	145,059	8
Total Measured Service to General Customers (622)	3,031	242,061	1,085,255	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)	1	593	1,978	12
Total Sewage Operating Revenues	3,032	242,654	1,087,233	

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)	1
DAIRY (SWISS VALLEY FARMS)	6,744	1,139	552		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.
 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	3,965	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	<u>3,965</u>	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	<u>0</u>	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	<u>0</u>	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	<u>0</u>	
Miscellaneous Operating Revenues (635):		
MISCELLANEOUS SEWER CHARGES	10,722	6
NON-SUFFICIENT FUND CHECK CHARGES	65	7
INSURANCE REFUND	2,211	8
Total Miscellaneous Operating Revenues (635)	<u>12,998</u>	
Amortization of Construction Grants (636):		
NONE		9
Total Amortization of Construction Grants (636)	<u>0</u>	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	175,003	1
Power and Fuel for Pumping (821)	29,487	2
Power and Fuel for Aeration Equipment (822)	12,218	3
Chlorine (823)	2,900	4
Phosphorous Removal Chemicals (824)	23,392	5
Sludge Conditioning Chemicals (825)	5,900	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	6,406	8
Transportation Expenses (828)	16,642	9
Rents (829)		10
Total Operation Expenses	271,948	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	27,382	11
Maintenance of Collection System Pumping Equipment (832)	8,003	12
Maintenance of Treatment and Disposal Plant Equipment (833)	31,006	13
Maintenance of General Plant Structures and Equipment (834)	13,462	14
Total Maintenance Expenses	79,853	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	27,660	15
Flat Rate Inspections (841)		16
Meter Reading (842)	7,262	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	34,922	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	62,733	19
Office Supplies and Expenses (851)	5,698	20
Outside Services Employed (852)	7,535	21
Insurance Expense (853)	18,438	22
Employees Pensions and Benefits (854)	103,151	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	26,299	25
Rents (857)	4,680	26
Total Administrative and General Expenses	228,534	
 Total Operation and Maintenance Expenses	615,257	

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		22,053	1
Local and School Tax Equivalent on Meters Charged by Water Department		5,917	2
PSC Remainder Assessment		1,336	3
Other (specify): NONE			4
Total tax expense		<u>29,306</u>	

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	7,574	465	4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	146,068	6,161	6
Collecting Mains and Accessories (313)	3,049,734	24,049	7
Interceptor Mains and Accessories (314)	251,983		8
Force Mains (315)	62,792		9
Other Collecting System Equipment (316)	0		10
Total Collection System	3,518,151	30,675	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	6,985	1,920	12
Receiving Wells (322)	57,537		13
Electric Pumping Equipment (323)	69,975	5,604	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	134,497	7,524	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	11,671		17
Structures and Improvements (331)	1,873,887		18
Preliminary Treatment Equipment (332)	111,206		19
Primary Treatment Equipment (333)	482,228		20
Secondary Treatment Equipment (334)	1,728,268	10,679	21
Advanced Treatment Equipment (335)	1,241,508	318,642	22
Chlorination Equipment (336)	196,978	1,802	23
Sludge Treatment and Disposal Equipment (337)	924,704		24
Plant Site Piping (338)	784,904	27,265	25
Flow Metering and Monitoring Equipment (339)	29,604		26
Outfall Sewer Pipes (340)	15,865		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)			8,039	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			152,229	6
Collecting Mains and Accessories (313)	1,655		3,072,128	7
Interceptor Mains and Accessories (314)			251,983	8
Force Mains (315)			62,792	9
Other Collecting System Equipment (316)			0	10
Total Collection System	1,655	0	3,547,171	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)	1,654	(2,400)	4,851	12
Receiving Wells (322)			57,537	13
Electric Pumping Equipment (323)	614		74,965	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	2,268	(2,400)	137,353	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			11,671	17
Structures and Improvements (331)			1,873,887	18
Preliminary Treatment Equipment (332)			111,206	19
Primary Treatment Equipment (333)			482,228	20
Secondary Treatment Equipment (334)	10,678		1,728,269	21
Advanced Treatment Equipment (335)	70,000		1,490,150	22
Chlorination Equipment (336)			198,780	23
Sludge Treatment and Disposal Equipment (337)			924,704	24
Plant Site Piping (338)			812,169	25
Flow Metering and Monitoring Equipment (339)		2,400	32,004	26
Outfall Sewer Pipes (340)			15,865	27

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	22,024		28
Total Treatment and Disposal Plant	7,422,847	358,388	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	13,096		30
Office Furniture and Equipment (372)	38,712		31
Computer Equipment (372.1)	24,411	3,452	32
Transportation Equipment (373)	53,286		33
Other General Equipment (379)	191,378	1,000	34
Other Tangible Property (390)	0		35
Total General Plant	320,883	4,452	
Total utility plant in service directly assignable	11,396,378	401,039	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	11,396,378	401,039	

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)			22,024 28
Total Treatment and Disposal Plant	80,678	2,400	7,702,957
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			13,096 30
Office Furniture and Equipment (372)			38,712 31
Computer Equipment (372.1)			27,863 32
Transportation Equipment (373)			53,286 33
Other General Equipment (379)			192,378 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	325,335
Total utility plant in service directly assignable	84,601	0	11,712,816
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	84,601	0	11,712,816

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	2,587	6	0	0	2,593	0	1
Sewer	6.000	120	2	0	0	122	0	2
Total Utility		2,707	8	0	0	2,715	0	

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	710	0	0	0	710	1
6.000	76,639	0	0	0	76,639	2
8.000	128,454	315	315	0	128,454	3
10.000	9,160	170	170	0	9,160	4
12.000	6,539	0	0	0	6,539	5
15.000	9,315	0	0	0	9,315	6
18.000	220	0	0	0	220	7
Total Utility	231,037	485	485	0	231,037	

SEWER OPERATING SECTION FOOTNOTES

Sewage Operating Revenues (Page S-02)

Per conversation between KAB & Cindy at utility on 6/14/00, gallons for industrial revenues under Account 622 changed from 11,287 to 7,787. (PJL)

Sewer Operation & Maintenance Expenses (Page S-05)

Account 824 - Phosphorous Removal Chemical - Reflects a full year's useage of the chemicals.

Account 852 - Outside Services Employed - An audit adjustment was made in 1998 to record Consultant fees for the Phosphorous Removal Project to Construction Work in Progress.

Sewer Utility Plant in Service (Page S-07)

Account 335 (column c) - Advanced Treatment Equipment - Installation of phosphorous removal equipment at the Wastewater Treatment Plant.

Accounts 321 and 339 (column f) - recording meter was transferred from account 321 to account 339.

Sewer Services (Page S-09)

6 - 4" services were financed by application of schedule Cz-1

1 - 6" service was financed by application of schedule Cz-1

1 - 6" service was part of 1999 construction and was installed at Utility cost.

Sewer Mains (Page S-10)

The main additions listed on Schedule S-10 were part of the 1999 construction and were financed by the Utility.
