



3013 (02-09-04)

ANNUAL REPORT

OF

Name: SHEBOYGAN FALLS UTILITY

Principal Office: 375 BUFFALO ST
P.O. BOX 210
SHEBOYGAN FALLS, WI 53085

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: SHEBOYGAN FALLS UTILITY

Utility Address: 375 BUFFALO ST
P.O. BOX 210
SHEBOYGAN FALLS, WI 53085

When was utility organized? 1/1/1916

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOEL J TAUSCHEK
Title: DIRECTOR OF CITY SERVICES

Office Address:
375 BUFFALO ST
SHEBOYGAN FALLS, WI 53085

Telephone: (920) 467 - 7900

Fax Number: (920) 467 - 2847

E-mail Address:

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

Name: MR GREG A PETERSON CPA
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & ASSOCIATES, S.C.
2203 S MEMORIAL PL
P.O. BOX 1002
SHEBOYGAN, WI 53082-1002

Telephone: (920) 457 - 3641 EXT 224

Fax Number: (920) 457 - 8148

E-mail Address: greg@webercorson.com

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

Name: NONE

Title:

Office Address:

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 PAUL D CORSON CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & ASSOCIATES, S.C.

2203 S MEMORIAL PL

P.O. BOX 1002

SHEBOYGAN, WI 53082-1002

Telephone: (920) 457 - 3641 EXT 223

Fax Number: (920) 457 - 8148

E-mail Address: paul@webercorson.com

Date of most recent audit report: 4/21/2000

Period covered by most recent audit: DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR JOEL J TAUSCHEK

Title: DIRECTOR OF CITY SERVICES

Office Address:

375 BUFFALO ST

SHEBOYGAN FALLS, WI 53085

Telephone: (920) 467 - 7900

Fax Number: (920) 467 - 2847

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR DAVID SPECHT, MAYOR

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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)	9,076,445	9,030,297	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,016,959	7,839,729	2
Depreciation Expense (403)	460,332	431,174	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	264,530	260,491	5
Total Operating Expenses	8,741,821	8,531,394	
Net Operating Income	334,624	498,903	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	334,624	498,903	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	309	2,913	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	72,061	64,891	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	72,370	67,804	
Total Income	406,994	566,707	
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	406,994	566,707	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	2,758	2,758	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	43,382	51,401	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	46,140	54,159	
Net Income	360,854	512,548	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,230,798	7,715,955	20
Balance Transferred from Income (433)	360,854	512,548	21
Miscellaneous Credits to Surplus (434)	0	2,295	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)	8,591,652	8,230,798	

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):		
INTEREST ON INVESTMENTS	72,061	5
Total (Acct. 419):	72,061	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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)		33,230			33,230	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		24,291			24,291	2
Payroll		995			995	3
Materials		7,635			7,635	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	32,921	0	0	32,921	
Net income (or loss)	0	309	0	0	309	

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	820,046	8,256,399	0	0	9,076,445	1
Less: interdepartmental sales	0	24,953	0	0	24,953	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.)	0				0	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		107			107	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	820,046	8,231,339	0	0	9,051,385	

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	62,088	4,068	66,156	1
Electric operating expenses	178,250	11,074	189,324	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	995		995	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	95,716	7,459	103,175	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	22,601	(22,601)	0	18
All other accounts			0	19
Total Payroll	359,650	0	359,650	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	17,838,611	17,235,760	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,045,650	5,687,836	2
Net Utility Plant	11,792,961	11,547,924	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,792,961	11,547,924	
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)	43,500	43,500	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	43,500	43,500	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	465,442	169,303	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,401,714	954,868	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,068,654	1,080,856	15
Other Accounts Receivable (143)	100,678	99,687	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	17,396	12,066	18
Materials and Supplies (151-163)	292,244	304,604	19
Prepayments (165)	0	7,000	20
Interest and Dividends Receivable (171)	0	4,219	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,346,128	2,632,603	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	19,304	22,062	24
Other Deferred Debits (182-186)	56,969	84,953	25
Total Deferred Debits	76,273	107,015	
Total Assets and Other Debits	15,258,862	14,331,042	

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)	1,469,351	1,469,351	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	8,591,652	8,230,798	28
Total Proprietary Capital	10,061,003	9,700,149	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	850,000	1,065,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	850,000	1,065,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	673,344	60,358	33
Payables to Municipality (233)	191,563	202,340	34
Customer Deposits (235)	2,993	2,993	35
Taxes Accrued (236)	232,125	226,308	36
Interest Accrued (237)	9,159	14,018	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	76,820	78,765	41
Total Current and Accrued Liabilities	1,186,004	584,782	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	19,540	5,087	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	19,540	5,087	
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)	3,142,315	2,976,024	49
Total Liabilities and Other Credits	15,258,862	14,331,042	

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)	6,972,734	0	0	10,812,855	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)				53,022	7
Total Utility Plant	6,972,734	0	0	10,865,877	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,411,607	0	0	4,634,043	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	1,411,607	0	0	4,634,043	
Net Utility Plant	5,561,127	0	0	6,231,834	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,333,840	4,353,996			5,687,836	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	123,802	336,530			460,332	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,972				5,972	6
Accruals charged other						7
accounts (specify):						8
Charged to Clearing	3,588	39,684			43,272	9
Salvage	5,963	7,530			13,493	10
Other credits (specify):						11
					0	12
Total credits	139,325	383,744	0	0	523,069	13
Debits during year						14
Book cost of plant retired	61,558	98,015			159,573	15
Cost of removal	0	5,682			5,682	16
Other debits (specify):						17
					0	18
Total debits	61,558	103,697	0	0	165,255	19
Balance End of Year	1,411,607	4,634,043	0	0	6,045,650	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			268,479		268,479	269,911	3
Total Electric Utility					268,479	269,911	

Account	Total End of Year	Amount Prior Year	
Electric utility total	268,479	269,911	1
Water utility (154)	23,765	34,693	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	292,244	304,604	

**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)				
1996 ADVANCE	2,758	428	19,304	1
Total			19,304	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	1,469,351	1
Changes during year (explain):		2
Balance end of year	<u><u>1,469,351</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)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				<u><u>0</u></u>

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
SUBSTATION ADVANCE	04/01/1996	04/01/2006	4.70%	785,000	1
G O BOND - 1992	01/01/1992	01/01/2002	5.28%	65,000	2
Total for Account 223				850,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	226,308	1
Accruals:		
Charged water department expense	91,079	2
Charged electric department expense	173,451	3
Charged sewer department expense	2,063	4
Other (explain):		
Charged to Clearing	2,136	5
FICA Tax Capitalized	6,082	6
Total Accruals and other credits	274,811	
Taxes paid during year:		
County, state and local taxes	226,308	7
Social Security taxes	25,852	8
PSC Remainder Assessment	10,735	9
Other (explain):		
Gross Receipts Tax	6,099	10
Total payments and other debits	268,994	
Balance end of year	232,125	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1992 G O DEBT	3,139	5,027	8,166	0	2
1996 SUBSTATION ADVANCE	10,879	38,355	40,075	9,159	3
Subtotal	14,018	43,382	48,241	9,159	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	14,018	43,382	48,241	9,159	

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	2,111,455	864,569	0	0	0	2,976,024	1
Add credits during year:							
For Services	14,445	75,750				90,195	2
For Mains	67,271					67,271	3
Other (specify):							
HYDRANTS	8,825					8,825	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,201,996	940,319	0	0	0	3,142,315	
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):		
COST SHARING AGREEMENT REAC, INC	43,500	1
Total (Acct. 123):	43,500	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	141,663	9
Electric	926,991	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,068,654	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	64,600	13
Merchandising, jobbing and contract work	22,070	14
Other (specify):		
JOINT POLE USE RENT	13,637	15

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):		
MISCELLANEOUS WATER RECEIVABLES	371	16
Total (Acct. 143):	100,678	
Receivables from Municipality (145):		
DELINQUENT UTILITY CHARGES ON TAX ROLL	5,515	17
JOINT OPERATING COSTS	8,830	18
MISCELLANEOUS	3,051	19
Total (Acct. 145):	17,396	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PAINTING OF WATER TOWER - DEFERRED	56,969	25
Total (Acct. 186):	56,969	
Payables to Municipality (233):		
DECEMBER WAGES, BENEFITS, AND OTHER EXPENSES	113,781	26
BILLINGS DUE SEWER DEPARTMENT	77,782	27
Total (Acct. 233):	191,563	
Other Deferred Credits (253):		
NONE		28
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	6,801,840	10,688,082	0	0	17,489,922	1
Materials and Supplies	29,229	269,195	0	0	298,424	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,372,723	4,494,019	0	0	5,866,742	4
Customer Advances for Construction		12,313			12,313	5
Contributions in Aid of Construction	2,156,725	902,444	0	0	3,059,169	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,301,621	5,548,501	0	0	8,850,122	
Net Operating Income	65,308	269,316	0	0	334,624	8
Net Operating Income as a percent of Average Net Rate Base						
	1.98%	4.85%	N/A	N/A	3.78%	

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	1,469,351	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,411,225	3
Other (Specify):		4
Total Average Proprietary Capital	9,880,576	
Net Income		
Net Income	360,854	5
Percent Return on Proprietary Capital	3.65%	

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

Balance Sheet (Page F-06)

Accounts Payable #232 - In prior years the cost of purchased power from Alliant Energy was subtracted from money collected from our customers and we received the net amount. Starting in 1999, we receive all of the money collected immediately and we are billed at the end of the month for purchased power.

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

Per PSC authorization in 1992, we are amortizing the cost of painting the water tower over 10 years.

Identification and Ownership - Contacts (Page iv)

December 29, 2000

Mr. Joel J. Tauschek, Director of City Services
Sheboygan Falls Utilities
375 Buffalo Street
Sheboygan Falls, WI 53085-1321

1999 Analytical Review DWCCA-5380-ELE

Dear Mr. Tauschek:

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

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

Sincerely,

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

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

cc: Mayor David Specht

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	814,543	1
Total Sales of Water	814,543	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,503	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,503	
Total Operating Revenues	820,046	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	283,911	8
Pumping Expenses (620-633)	50,838	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	135,130	11
Customer Accounts Expenses (901-905)	23,064	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	46,914	14
Total Operation and Maintenance Expenses	539,857	
Other Operating Expenses		
Depreciation Expense (403)	123,802	15
Amortization Expense (404-407)		16
Taxes (408)	91,079	17
Total Other Operating Expenses	214,881	
Total Operating Expenses	754,738	
NET OPERATING INCOME	65,308	

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	2,424	139,251	231,299	4
Commercial	176	23,156	37,061	5
Industrial	54	396,131	292,431	6
Total Metered Sales to General Customers (461)	2,654	558,538	560,791	
Private Fire Protection Service (462)	28		16,977	7
Public Fire Protection Service (463)	2,722		227,968	8
Other Sales to Public Authorities (464)	16	5,083	8,807	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,420	563,621	814,543	

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)	227,968	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)	227,968	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,055	10
Other (specify): MISCELLANEOUS	1,448	11
Total Other Water Revenues (474)	5,503	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	283,911	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	283,911	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	28,071	17
Pumping Labor and Expenses (624)	207	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	3,779	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	18,781	25
Total Pumping Expenses	50,838	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)		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)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses		0
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	12,598	34
Storage Facilities Expenses (661)	260	35
Transmission and Distribution Lines Expenses (662)	18,825	36
Meter Expenses (663)	12,703	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	10,865	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	3,102	42
Maintenance of Distribution Reservoirs and Standpipes (672)	29,305	43
Maintenance of Transmission and Distribution Mains (673)	32,437	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	6,666	46
Maintenance of Meters (676)	200	47
Maintenance of Hydrants (677)	8,169	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses		135,130
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	9,645	51
Customer Records and Collection Expenses (903)	13,419	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	23,064	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,732	56
Office Supplies and Expenses (921)	3,285	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	3,911	59
Property Insurance (924)	5,251	60
Injuries and Damages (925)	9,747	61
Employee Pensions and Benefits (926)	16,928	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	944	65
Rents (931)		66
Maintenance of General Plant (932)	2,116	67
Total Administrative and General Expenses	46,914	
 Total Operation and Maintenance Expenses	 539,857	

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		86,169	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF TAX ON METERS	2,063	2
Net property tax equivalent		84,106	
Social Security		6,463	3
PSC Remainder Assessment		966	4
Other (specify): NONE			5
CHARGED TO CLEARING		(456)	6
Total tax expense		91,079	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205791				3
County tax rate	mills		6.345252				4
Local tax rate	mills		4.546916				5
School tax rate	mills		9.862080				6
Voc. school tax rate	mills		1.677583				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.637622				10
Less: state credit	mills		1.412728				11
Net tax rate	mills		21.224894				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.546916				14
Combined School Tax Rate	mills		11.539663				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.086579				17
Total Tax Rate	mills		22.637622				18
Ratio of Local and School Tax to Total	dec.		0.710613				19
Total tax net of state credit	mills		21.224894				20
Net Local and School Tax Rate	mills		15.082677				21
Utility Plant, Jan. 1	\$	6,631,787	6,631,787				22
Materials & Supplies	\$	34,693	34,693				23
Subtotal	\$	6,666,480	6,666,480				24
Less: Plant Outside Limits	\$	787,333	787,333				25
Taxable Assets	\$	5,879,147	5,879,147				26
Assessment Ratio	dec.		0.971759				27
Assessed Value	\$	5,713,114	5,713,114				28
Net Local & School Rate	mills		15.082677				29
Tax Equiv. Computed for Current Year	\$	86,169	86,169				30
Tax Equivalent per 1994 PSC Report	\$	83,559					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	86,169					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	1,700		12
Structures and Improvements (321)	87,008	12,285	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	590,872	3,068	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,529		20
Total Pumping Plant	684,109	15,353	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	24,348		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)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			1,700 12
Structures and Improvements (321)			99,293 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	2,000		591,940 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			4,529 20
Total Pumping Plant	2,000	0	697,462
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24,348 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)	1,037,264		26
Transmission and Distribution Mains (343)	3,754,869	229,618	27
Fire Mains (344)	0		28
Services (345)	330,913	73,220	29
Meters (346)	233,765	17,864	30
Hydrants (348)	290,908	28,849	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,672,067	349,551	
GENERAL PLANT			
Land and Land Rights (389)	402		33
Structures and Improvements (390)	71,009		34
Office Furniture and Equipment (391)	7,324		35
Computer Equipment (391.1)	44,054	11,577	36
Transportation Equipment (392)	44,390	22,765	37
Stores Equipment (393)	343		38
Tools, Shop and Garage Equipment (394)	22,511		39
Laboratory Equipment (395)	487		40
Power Operated Equipment (396)	13,717	4,100	41
Communication Equipment (397)	8,204		42
SCADA Equipment (397.1)	62,183		43
Miscellaneous Equipment (398)	146		44
Other Tangible Property (399)	0		45
Total General Plant	274,770	38,442	
Total utility plant in service directly assignable	6,630,946	403,346	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,630,946	403,346	

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)			1,037,264 26
Transmission and Distribution Mains (343)	11,936		3,972,551 27
Fire Mains (344)			0 28
Services (345)	1,500		402,633 29
Meters (346)	7,653		243,976 30
Hydrants (348)	2,536		317,221 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	23,625	0	5,997,993
GENERAL PLANT			
Land and Land Rights (389)			402 33
Structures and Improvements (390)			71,009 34
Office Furniture and Equipment (391)			7,324 35
Computer Equipment (391.1)	28,313		27,318 36
Transportation Equipment (392)	7,170		59,985 37
Stores Equipment (393)			343 38
Tools, Shop and Garage Equipment (394)			22,511 39
Laboratory Equipment (395)			487 40
Power Operated Equipment (396)	450		17,367 41
Communication Equipment (397)			8,204 42
SCADA Equipment (397.1)			62,183 43
Miscellaneous Equipment (398)			146 44
Other Tangible Property (399)			0 45
Total General Plant	35,933	0	277,279
Total utility plant in service directly assignable	61,558	0	6,972,734
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	61,558	0	6,972,734

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)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	37,631	2.50%	2,329	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	193,654	4.35%	25,726	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	4,529	4.00%		15
Total Pumping Plant	235,814		28,055	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	304,949	2.00%	20,745	19
Transmission and Distribution Mains (343)	357,192	0.96%	37,092	20
Fire Mains (344)	0			21
Services (345)	68,215	2.09%	7,666	22
Meters (346)	119,951	5.00%	11,943	23
Hydrants (348)	49,402	1.59%	4,835	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	899,709		82,281	

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					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					39,960	8
322					0	9
323					0	10
324					0	11
325	2,000				217,380	12
326					0	13
327					0	14
328					4,529	15
	2,000	0	0	0	261,869	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					325,694	19
343	11,936		447		382,795	20
344					0	21
345	1,500				74,381	22
346	7,653		1,806		126,047	23
348	2,536				51,701	24
349					0	25
	23,625	0	2,253	0	960,618	

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)	56,971	2.70%	1,917	26
Office Furniture and Equipment (391)	7,324	9.09%		27
Computer Equipment (391.1)	44,054	25.00%	8,921	28
Transportation Equipment (392)	16,014	12.50%	4,134	29
Stores Equipment (393)	316	6.67%	23	30
Tools, Shop and Garage Equipment (394)	14,071	6.67%	1,501	31
Laboratory Equipment (395)	327	5.88%	29	32
Power Operated Equipment (396)	13,717	10.00%	103	33
Communication Equipment (397)	4,393	9.09%	746	34
SCADA Equipment (397.1)	40,984	9.09%	5,652	35
Miscellaneous Equipment (398)	146	10.00%		36
Other Tangible Property (399)	0			37
Total General Plant	198,317		23,026	
Total accum. prov. directly assignable	1,333,840		133,362	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,333,840		 133,362	

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					58,888	26
391					7,324	27
391.1	28,313				24,662	28
392	7,170		3,710		16,688	29
393					339	30
394					15,572	31
395					356	32
396	450				13,370	33
397					5,139	34
397.1					46,636	35
398					146	36
399					0	37
	35,933	0	3,710	0	189,120	
	61,558	0	5,963	0	1,411,607	
					0	38
	61,558	0	5,963	0	1,411,607	

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	38,261			38,261	1
February	47,016			47,016	2
March	31,526			31,526	3
April	45,155			45,155	4
May	40,447			40,447	5
June	55,195			55,195	6
July	55,024			55,024	7
August	67,838			67,838	8
September	69,229			69,229	9
October	53,749			53,749	10
November	44,036			44,036	11
December	54,694			54,694	12
Total for year	602,170	0	0	602,170	
Less: Measured or estimated water used in main flushing and water treatment during year				73	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				602,097	16
Less: Water sold				563,621	17
Losses and unaccounted for				38,476	18
Percent unaccounted for to the nearest whole percent (%)				6%	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				2,971	21
Date of maximum: 9/2/1999					22
Cause of maximum:					23
Water Main Break					
Minimum gallons pumped by all methods in any one day during reporting year				617	24
Date of minimum: 12/2/1999					25
Total KWH used for pumping for the year				527,270	26
If water is purchased: Vendor Name: SHEBOYGAN WATER UTILITY					27
Point of Delivery: TAYLOR DRIVE PUMP STATION					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)
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NONE

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	#7 WESTERN AVE (1)	#7 WESTERN AVE (2)	#7 WESTERN AVE (3)	1
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN FALLS	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	A/C	A/C	A/C	5
Year Installed	1996	1996	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,100	1,100	1,100	8
Pump Motor or Standby Engine Mfr	TOSHIBA	TOSHIBA	TOSHIBA	9 10
Year Installed	1996	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WY PP BOOSTER PUMP (1)	WY PP BOOSTER PUMP (2)	TAYLOR BOOSTER (1)	14
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PALO	PALO	A/C	18
Year Installed	1990	1990	1987	19
Type	OTHER	OTHER	CENTRIFUGAL	20
Actual Capacity (gpm)	120	120	1,740	21
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	U S ELECTRIC	22 23
Year Installed	1990	1990	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	5	125	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	TAYLOR BOOSTER (2)			1
Location	SHEBOYGAN			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	A/C			5
Year Installed	1987			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,740			8
Pump Motor or Standby Engine Mfr	U S ELECTRIC			9 10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	125			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #3	TOWER #4	TOWER #5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	ET	3
Year constructed	1969	1976	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	83	101	105	6
Total capacity in gallons	2,000,000	2,000,000	2,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.250	148	0	0	0	148	1
M	D	2.000	167	0	0	0	167	2
M	D	3.000	480	0	0	0	480	3
M	D	4.000	3,808	0	2,740	0	1,068	4
P	D	4.000	21	0	0	0	21	5
M	D	6.000	81,585	0	0	0	81,585	6
P	D	6.000	1,245	785	0	0	2,030	7
M	D	8.000	45,629	0	0	0	45,629	8
P	D	8.000	1,232	4,870	0	0	6,102	9
M	D	10.000	20,632	0	0	0	20,632	10
P	D	10.000	9	0	0	0	9	11
M	D	12.000	40,404	0	0	0	40,404	12
P	D	12.000	983	0	0	0	983	13
M	T	16.000	6,304	0	0	0	6,304	14
P	T	16.000	9,798	0	0	0	9,798	15
M	T	24.000	5,407	0	0	0	5,407	16
Total Within Municipality			217,852	5,655	2,740	0	220,767	
Total Utility			217,852	5,655	2,740	0	220,767	

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	870	0	4	0	866		1
M	0.750	553	0	0	0	553		2
L	1.000	8	0	0	0	8		3
M	1.000	1,378	40	0	0	1,418		4
M	1.250	3	0	0	0	3		5
M	1.500	28	0	0	0	28		6
M	2.000	19	0	1	0	18		7
M	3.000	2	0	0	0	2		8
M	4.000	3	0	0	0	3		9
M	6.000	6	0	0	0	6		10
M	8.000	2	0	0	0	2		11
M	12.000	1	0	0	0	1		12
Total Utility		2,873	40	5	0	2,908	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	1,977	176	213	50	1,990	405	1
0.750	756	86	2	3	843	91	2
1.000	50	0	0	1	51	3	3
1.500	37	1	1	1	38	14	4
2.000	26	2	1	1	28	6	5
2.500	1	0	0	0	1	0	6
3.000	10	0	0	0	10	6	7
4.000	6	0	0	0	6	2	8
6.000	2	0	0	0	2	2	9
Total:	2,865	265	217	56	2,969	529	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,752	81	6	1	1	149	1,990	1
0.750	747	51	7	1	1	36	843	2
1.000	8	23	11	3	1	5	51	3
1.500	0	22	4	4	0	8	38	4
2.000	1	4	13	4	0	6	28	5
2.500	0	0	0	0	0	1	1	6
3.000	0	1	4	1	2	2	10	7
4.000	0	0	3	1	0	2	6	8
6.000	0	0	2	0	0	0	2	9
Total:	2,508	182	50	15	5	209	2,969	

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	316	14	7		323	2
Total Fire Hydrants	316	14	7	0	323	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	174
Number of distribution system valves end of year:	520
Number of distribution valves operated during year:	321

WATER OPERATING SECTION FOOTNOTES

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

Total gallons sold to customers is down because our large customers are starting to recycle more water to save the environment.

Water Operation & Maintenance Expenses (Page W-05)

Acct #673 - Maintenance of Transmission and Distribution Mains
Street Dept: replaced curb and gutter (concrete) and replaced concrete road to repair damages from last years water main project - \$17,567.

Water Mains (Page W-17)

Additions to water mains were developer added - 2915 ft and the balance was added by the Utility and paid for with working cash.

Water Services (Page W-18)

Water services were added by developers and totaled \$14,445. Remaining services installed by Utility and paid with working cash.

Meters (Page W-19)

Meters were adjusted to reflect actual count at the end of the year. Still working out problems with our new inventory program.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	8,223,932	1
Total Sales of Electricity	8,223,932	
Other Operating Revenues		
Forfeited Discounts (450)	10,197	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	20,188	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,082	7
Total Other Operating Revenues	32,467	
Total Operating Revenues	8,256,399	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	6,979,296	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	288,876	10
Customer Accounts Expenses (901-905)	63,529	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	145,401	13
Total Operation and Maintenance Expenses	7,477,102	
Other Expenses		
Depreciation Expense (403)	336,530	14
Amortization Expense (404-407)		15
Taxes (408)	173,451	16
Total Other Expenses	509,981	
Total Operating Expenses	7,987,083	
NET OPERATING INCOME	269,316	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	10,197	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,197	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTRACT RENTAL	20,188	5
Total Rent from Electric Property (454)	20,188	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS AND MISCELLANEOUS	2,082	7
Total Other Electric Revenues (456)	2,082	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	6,979,296	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	6,979,296	
Total Power Production Expenses	6,979,296	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	3,684	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	7,966	52
Overhead Line Expenses (583)	29,650	53
Underground Line Expenses (584)	5,596	54
Street Lighting and Signal System Expenses (585)	2,505	55
Meter Expenses (586)	16,276	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	53,714	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	31,843	62
Maintenance of Overhead Lines (593)	52,962	63
Maintenance of Underground Lines (594)	28,121	64
Maintenance of Line Transformers (595)	9,293	65
Maintenance of Street Lighting and Signal Systems (596)	47,266	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	288,876	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	28,084	70
Customer Records and Collection Expenses (903)	35,338	71
Uncollectible Accounts (904)	107	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	63,529	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	21,198	78
Office Supplies and Expenses (921)	4,778	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	18,011	81
Property Insurance (924)	7,252	82
Injuries and Damages (925)	13,460	83
Employee Pensions and Benefits (926)	38,653	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)	6,542	86
Miscellaneous General Expenses (930)	45,319	87
Rents (931)		88
Maintenance of General Plant (932)	3,272	89
Total Administrative and General Expenses	145,401	
Total Operation and Maintenance Expenses	7,477,102	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		145,956	1
Social Security		19,389	2
Wisconsin Gross Receipts Tax		6,099	3
PSC Remainder Assessment		9,769	4
Other (specify): NONE			5
CAPITALIZED FICA TAX		(6,082)	6
CHARGED TO CLEARING		(1,680)	7
Total tax expense		<u>173,451</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205791				3
County tax rate	mills		6.345252				4
Local tax rate	mills		4.546916				5
School tax rate	mills		9.862080				6
Voc. school tax rate	mills		1.677583				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.637622				10
Less: state credit	mills		1.412728				11
Net tax rate	mills		21.224894				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.546916				14
Combined School Tax Rate	mills		11.539663				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.086579				17
Total Tax Rate	mills		22.637622				18
Ratio of Local and School Tax to Total	dec.		0.710613				19
Total tax net of state credit	mills		21.224894				20
Net Local and School Tax Rate	mills		15.082677				21
Utility Plant, Jan. 1	\$	10,603,973	10,603,973				22
Materials & Supplies	\$	269,911	269,911				23
Subtotal	\$	10,873,884	10,873,884				24
Less: Plant Outside Limits	\$	915,571	915,571				25
Taxable Assets	\$	9,958,313	9,958,313				26
Assessment Ratio	dec.		0.971759				27
Assessed Value	\$	9,677,080	9,677,080				28
Net Local & School Rate	mills		15.082677				29
Tax Equiv. Computed for Current Year	\$	145,956	145,956				30
Tax Equivalent per 1994 PSC Report	\$	142,749					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	145,956					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	25,893	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			25,893 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	225,352		29
Overhead Conductors and Devices (356)	261,710		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	512,955	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	27,872		34
Structures and Improvements (361)	64,975	10,547	35
Station Equipment (362)	2,359,995	14,548	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	802,652	18,009	38
Overhead Conductors and Devices (365)	1,272,515	49,117	39
Underground Conduit (366)	136,496	1,731	40
Underground Conductors and Devices (367)	1,846,310	92,668	41
Line Transformers (368)	1,068,010	58,793	42
Services (369)	597,154	27,322	43
Meters (370)	383,679	7,717	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	608,286	21,155	47
Total Distribution Plant	9,167,944	301,607	
GENERAL PLANT			
Land and Land Rights (389)	250		48
Structures and Improvements (390)	245,421		49
Office Furniture and Equipment (391)	32,650	1,173	50
Computer Equipment (391.1)	82,276	14,476	51
Transportation Equipment (392)	202,522	22,765	52
Stores Equipment (393)	1,028		53
Tools, Shop and Garage Equipment (394)	67,491	3,440	54
Laboratory Equipment (395)	10,137		55
Power Operated Equipment (396)	225,675	4,100	56
Communication Equipment (397)	14,521		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			225,352 29
Overhead Conductors and Devices (356)			261,710 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	512,955
DISTRIBUTION PLANT			
Land and Land Rights (360)			27,872 34
Structures and Improvements (361)			75,522 35
Station Equipment (362)	863		2,373,680 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,000		818,661 38
Overhead Conductors and Devices (365)	5,000		1,316,632 39
Underground Conduit (366)			138,227 40
Underground Conductors and Devices (367)	100		1,938,878 41
Line Transformers (368)	4,659		1,122,144 42
Services (369)			624,476 43
Meters (370)	1,401		389,995 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,282		628,159 47
Total Distribution Plant	15,305	0	9,454,246
GENERAL PLANT			
Land and Land Rights (389)			250 48
Structures and Improvements (390)			245,421 49
Office Furniture and Equipment (391)			33,823 50
Computer Equipment (391.1)	59,849		36,903 51
Transportation Equipment (392)	21,511		203,776 52
Stores Equipment (393)			1,028 53
Tools, Shop and Garage Equipment (394)			70,931 54
Laboratory Equipment (395)			10,137 55
Power Operated Equipment (396)	1,350		228,425 56
Communication Equipment (397)			14,521 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	439		58
Other Tangible Property (399)	0		59
Total General Plant	882,410	45,954	
Total utility plant in service directly assignable	10,563,309	347,561	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	10,563,309	347,561	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			439 58
Other Tangible Property (399)			0 59
Total General Plant	82,710	0	845,654
Total utility plant in service directly assignable	98,015	0	10,812,855
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	98,015	0	10,812,855

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	123,634	3.33%	7,465	22
Overhead Conductors and Devices (356)	96,323	3.33%	8,715	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					131,099	22
356					105,038	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	219,957		16,180	
DISTRIBUTION PLANT				
Structures and Improvements (361)	13,157	2.70%	1,897	27
Station Equipment (362)	958,809	3.03%	71,715	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	377,191	3.33%	27,034	30
Overhead Conductors and Devices (365)	498,628	3.33%	43,109	31
Underground Conduit (366)	24,509	2.50%	3,434	32
Underground Conductors and Devices (367)	380,983	3.33%	63,023	33
Line Transformers (368)	487,228	3.33%	36,466	34
Services (369)	306,429	3.33%	20,340	35
Meters (370)	198,184	3.33%	12,882	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	454,925	3.33%	20,587	39
Total Distribution Plant	3,700,043		300,487	
GENERAL PLANT				
Structures and Improvements (390)	34,364	2.70%	6,626	40
Office Furniture and Equipment (391)	32,649	9.09%		41
Computer Equipment (391.1)	77,819	12.50%	7,449	42
Transportation Equipment (392)	112,813	12.50%	16,898	43
Stores Equipment (393)	1,007	6.67%	21	44
Tools, Shop and Garage Equipment (394)	46,900	6.67%	4,616	45
Laboratory Equipment (395)	8,284	5.00%	507	46
Power Operated Equipment (396)	111,566	10.00%	22,220	47
Communication Equipment (397)	8,155	8.33%	1,210	48
Miscellaneous Equipment (398)	439	10.00%		49
Other Tangible Property (399)	0			50
Total General Plant	433,996		59,547	
Total accum. prov. directly assignable	4,353,996		376,214	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	236,137	
361					15,054	27
362	863	1,727			1,027,934	28
363					0	29
364	2,000	1,095			401,130	30
365	5,000	2,320			534,417	31
366					27,943	32
367	100	32			443,874	33
368	4,659	235			518,800	34
369					326,769	35
370	1,401				209,665	36
371					0	37
372					0	38
373	1,282	273			473,957	39
	15,305	5,682	0	0	3,979,543	
390					40,990	40
391					32,649	41
391.1	59,849				25,419	42
392	21,511		7,530		115,730	43
393					1,028	44
394					51,516	45
395					8,791	46
396	1,350				132,436	47
397					9,365	48
398					439	49
399					0	50
	82,710	0	7,530	0	418,363	
	98,015	5,682	7,530	0	4,634,043	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>4,353,996</u></u>		<u><u>376,214</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	98,015	5,682	7,530	0	4,634,043

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)		19.29	1
7.2/12.5 kV (12kV)	1.00	24.35	2
14.4/24.9 kV (25kV)			3
Other:			
240 V	0.50	26.11	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
240 V		1.23	8
Transmission System			
34.5 kV			9
69 kV		3.50	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	1	3
Total	1	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	56	11
Nonfarm	89	12
Total	145	13
Total customers on rural lines at end of year	145	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	32,323	Monday	01/11/1999	11:00	18,326	1
February	02	31,166	Friday	02/05/1999	11:00	18,850	2
March	03	30,768	Thursday	03/18/1999	11:00	19,651	3
April	04	30,895	Friday	04/09/1999	11:00	18,456	4
May	05	30,891	Thursday	05/27/1999	12:00	18,245	5
June	06	34,008	Tuesday	06/08/1999	14:00	20,362	6
July	07	34,795	Thursday	07/15/1999	17:00	19,229	7
August	08	33,266	Thursday	08/26/1999	14:00	18,792	8
September	09	33,367	Thursday	09/02/1999	12:00	20,189	9
October	10	31,077	Tuesday	09/28/1999	11:00	18,331	10
November	11	30,888	Thursday	11/04/1999	12:00	18,497	11
December	12	32,354	Wednesday	12/22/1999	06:00	20,352	12
Total		385,798				229,280	

System Name SHEBOYGAN FALLS UTILITY

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

Type of Reading	Supplier
60 minutes integrated	ALLIANT ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	229,279	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	229,279	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	223,190	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	223,190	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	6,089	27
Total Energy Losses	6,089	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.6557%	29
Total Disposition of Energy	229,279	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	3,004	23,186	1
RURAL	RG-1	145	1,966	2
Total Sales for Residential Sales		3,149	25,152	
Commercial & Industrial				
COMMERCIAL	CG-1	341	8,411	3
INTERDEPT - SALES TO WATER DEPT	CG-1	1	581	4
LARGE POWER CP-1	CP-1	36	8,974	5
LARGE POWER CP-2	CP-2	11	9,727	6
LARGE POWER CP-3	CP-3	5	112,949	7
LARGE POWER CP-4	CP-4	2	56,934	8
Total Sales for Commercial & Industrial		396	197,576	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	9	357	9
SECURITY LIGHTS	MS-3	38	105	10
Total Sales for Public Street & Highway Lighting		47	462	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,592	223,190	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,074,507	(46,621)	1,027,886	1
		86,954	(4,059)	82,895	2
0	0	1,161,461	(50,680)	1,110,781	
		400,639	(17,478)	383,161	3
		26,178	(1,225)	24,953	4
		424,240	(18,899)	405,341	5
		452,223	(20,867)	431,356	6
		4,264,499	(248,621)	4,015,878	7
		1,906,364	(126,559)	1,779,805	8
0	0	7,474,143	(433,649)	7,040,494	
		66,158	(802)	65,356	9
		7,534	(233)	7,301	10
0	0	73,692	(1,035)	72,657	
				0	11
0	0	0	0	0	
0	0	8,709,296	(485,364)	8,223,932	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	MISC POWER & LIGHT				1
Point of Delivery	SHEBOYGAN FALLS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	SHEBOYGAN FALLS				5
Total of 12 Monthly Maximum Demands -- kW	385,798				6
Average load factor	81.4107%				7
Total Cost of Purchased Power	7,043,434				8
Average cost per kWh	0.0307				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	8,537	9,789			12
February	8,697	10,153			13
March	8,528	11,122			14
April	8,773	9,683			15
May	8,492	9,753			16
June	8,782	11,579			17
July	8,910	10,319			18
August	8,842	9,950			19
September	8,698	11,491			20
October	8,494	9,837			21
November	8,535	9,962			22
December	9,256	11,097			23
Total kWh (000)	104,544	124,735			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
Load Factor	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):	0	17
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<u>0</u>
							1

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	ADAM ST	MONROE	NORTH SIDE	WEST SIDE	1
Voltage--High Side	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	2	2	1	2	4
Capacity of Transformers in kVA	17,500	20,000	10,000	21,900	5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					11
Voltage--High Side					12
Voltage--Low Side					13
Num. of Main Transformers in Operation					14
Capacity of Transformers in kVA					15
Number of Spare Transformers on Hand					16
15-Minute Maximum Demand in kW					17
Dt and Hr of Such Maximum Demand					18
					19
Kwh Output					20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					21
Voltage--High Side					22
Voltage--Low Side					23
Num. of Main Transformers in Operation					24
Capacity of Transformers in kVA					25
Number of Spare Transformers on Hand					26
15-Minute Maximum Demand in kW					27
Dt and Hr of Such Maximum Demand					28
					29
Kwh Output					30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,860	1,356	22,730	1
Acquired during year	203	40	2,623	2
Total	4,063	1,396	25,353	3
Retired during year	21	9	252	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,042	1,387	25,101	6
Number end of year accounted for as follows:				7
In customers' use	3,546	1,296	17,971	8
In utility's use	16	10	400	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	480	81	6,730	12
Total end of year	4,042	1,387	25,101	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	31	15	1
Sodium Vapor	100	15	8	2
Sodium Vapor	250	80	15	3
Sodium Vapor	400	8	2	4
Total		134	40	
Ornamental				
Mercury Vapor	175	127	65	5
Sodium Vapor	70	291	151	6
Sodium Vapor	100	148	75	7
Sodium Vapor	150	20	10	8
Sodium Vapor	250	60	12	9
Total		646	313	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Acct #593 - Increase due to maintenance work done while working on workorders that did not pertain to workorders. (Example - straightening jumpers)

Acct #596 - Increase due to changing mercury lights to HPS due to mercury being hazzardous material.

Acct #903 - Increase due to one time set up fee from WPS for billing services.
