



3013 (02-09-04)

ANNUAL REPORT

OF

Name: PLYMOUTH UTILITIES

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

For the Year Ended: DECEMBER 31, 1997

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PLYMOUTH UTILITIES

Utility Address: 12 S. MILWAUKEE ST.

P.O. BOX 277

PLYMOUTH, WI 53073-0277

When was utility organized? 9/24/1901

Report any change in name: CITY OF PLYMOUTH UTILITIES

Effective Date: 2/11/1997

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: HOWARD R. BUNKERT

Title: OFFICE MANAGER

Office Address:

12 S. MILWAUKEE ST.

P.O. BOX 277

PLYMOUTH, WI 53073-0277

Telephone: (920) 893 - 1471

Fax Number: (920) 892 - 2760

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 248 - 8532

E-mail Address:

Date of most recent audit report: 3/6/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JOHN T. MACKINNON

Title: MANAGER

Office Address:

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

Telephone: (920) 893 - 1471

Fax Number: (920) 892 - 2760

E-mail Address:

Name of utility commission/committee: Plymouth Common Council

Names of members of utility commission/committee:

- THOMAS A ABRAMS, ALDERPERSON, DIST 2
 - ROBERT K CHASE, CITY CLERK
 - DANIEL DIPPLE, ALDERPERSON, DIST 1
 - ROBERT HERRMANN, ALDERPERSON, DIST 2
 - WILLIAM B KILEY, MAYOR
 - RONALD W LADE, ALDERPERSON, DIST 4
 - LILLIAN MEERSTEIN, ALDERPERSON, DIST 1
 - DIANNE K OSIUS, ALDERPERSON, DIST 3
 - JACK E PFRANG, ALDERPERSON, DIST 3
 - PETER G RAMMER, ALDERPERSON, DIST 4
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 12/29/195

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,546,248	10,584,257	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,822,557	7,663,701	2
Depreciation Expense (403)	1,056,548	965,473	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	445,499	445,953	5
Total Operating Expenses	9,324,604	9,075,127	
Net Operating Income	1,221,644	1,509,130	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,221,644	1,509,130	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,365	15,277	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	281,678	270,542	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	289,043	285,819	
Total Income	1,510,687	1,794,949	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,510,687	1,794,949	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	439,341	425,134	14
Amortization of Debt Discount and Expense (428)	9,850	9,365	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	63,004	73,154	17
Other Interest Expense (431)	662	1,578	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	512,857	509,231	
Net Income	997,830	1,285,718	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,405,340	10,102,306	20
Balance Transferred from Income (433)	997,830	1,285,718	21
Miscellaneous Credits to Surplus (434)	28,181	28,181	22
Miscellaneous Debits to Surplus--Debit (435)	0	16	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	17,108	10,849	25
Total Unappropriated Earned Surplus End of Year (216)	12,414,243	11,405,340	

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 earned on investment and special funds	281,678	5
Total (Acct. 419):	281,678	
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):		
Portion tax equivalent waived 25% to water plant	28,181	9
Total (Acct. 434):	28,181	
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):		
Donated time to City Of plymouth	17,108	12
Total (Acct. 439)--Debit:	17,108	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		14,909			14,909	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		2,964			2,964	3
Materials		2,257			2,257	4
Taxes					0	5
Other (list by major classes):						
Taxes and Benefits		2,323			2,323	6
Total costs and expenses	0	7,544	0	0	7,544	
Net income (or loss)	0	7,365	0	0	7,365	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	845,091	8,328,313	1,372,844	0	10,546,248	1
Less: interdepartmental sales	4,757		483		5,240	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	10,272				10,272	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,168	7,747	1,260		10,175	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	828,894	8,320,566	1,371,101	0	10,520,561	

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	209,509		209,509	1
Electric operating expenses	404,290		404,290	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	278,617		278,617	5
Merchandising and jobbing	2,964		2,964	6
Other nonutility expenses			0	7
Water utility plant accounts	36,815		36,815	8
Electric utility plant accounts	239,475		239,475	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	10,782		10,782	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	36,522		36,522	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	0	0	0	18
All other accounts	56,685		56,685	19
Total Payroll	1,275,659	0	1,275,659	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	40,106,101	38,569,271	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	11,784,104	10,862,326	2
Net Utility Plant	28,321,997	27,706,945	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	28,321,997	27,706,945	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,431,469	1,543,862	7
Other Investments (124)	29,372	54,696	8
Special Funds (125-128)	3,865,697	3,741,498	9
Total Other Property and Investments	5,326,538	5,340,056	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	83	79	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	830	830	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	733,986	800,989	15
Other Accounts Receivable (143)	59,710	72,115	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	38,827	18
Materials and Supplies (151-163)	287,337	280,959	19
Prepayments (165)	33,737	40,357	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,115,683	1,234,156	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	85,741	95,591	24
Other Deferred Debits (182-186)	0	30	25
Total Deferred Debits	85,741	95,621	
Total Assets and Other Debits	34,849,959	34,376,778	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,421,307	2,425,579	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	12,414,243	11,405,340	28
Total Proprietary Capital	14,835,550	13,830,919	
LONG-TERM DEBT			
Bonds (221-222)	8,105,345	8,419,093	29
Advances from Municipality (223)	368,860	871,460	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	8,474,205	9,290,553	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	604,337	666,667	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	13,062	10,517	35
Taxes Accrued (236)	221,887	221,884	36
Interest Accrued (237)	78,077	85,141	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	2,851	2,686	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	920,214	986,895	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	45,094	45,094	43
Other Deferred Credits (253)	146,223	136,666	44
Total Deferred Credits	191,317	181,760	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	10,428,673	10,086,651	49
Total Liabilities and Other Credits	34,849,959	34,376,778	

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)	6,492,959	14,749,289	0	18,484,011	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	40,988			18,330	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	234,138			86,386	7
Total Utility Plant	6,768,085	14,749,289	0	18,588,727	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	838,870	3,854,192	0	7,091,042	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	838,870	3,854,192	0	7,091,042	
Net Utility Plant	5,929,215	10,895,097	0	11,497,685	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year	751,532	3,467,943	6,642,849		10,862,324	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	103,913	400,637	551,998		1,056,548	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,844				8,844	6
Accruals charged other						7
accounts (specify):						8
Computer alloc/transp clearing	7,212		75,816		83,028	9
Salvage	100		44,582		44,682	10
Other credits (specify):						11
					0	12
Total credits	120,069	400,637	672,396	0	1,193,102	13
Debits during year						14
Book cost of plant retired	26,232		201,746		227,978	15
Cost of removal	955		22,457		23,412	16
Other debits (specify):						17
Computer alloc/joint meter	5,544	14,388			19,932	18
Total debits	32,731	14,388	224,203	0	271,322	19
Balance End of Year	838,870	3,854,192	7,091,042	0	11,784,104	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	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				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	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		2
Plant mat. & oper. sup. (154)			239,905		239,905	238,597	3
Total Electric Utility					239,905	238,597	

Account	Total End of Year	Amount Prior Year	
Electric utility total	239,905	238,597	1
Water utility (154)	46,920	39,994	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)	512	2,368	8
Total Materials and Supplies	287,337	280,959	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)		
	Amount (b)	Account Charged or Credited (c)			
Unamortized debt discount & expense (181)					
1992 CURB	\$2,840,000	26,162	2571	23,591	1
1992 GOB	\$2,055,000	8,711	2272	6,439	2
1993 CURB-A	\$2,797,155	2,942	263	2,679	3
1993 CURB-B	\$1,788,345	5,050	447	4,603	4
1996 MRB	\$1,925,000	52,726	4297	48,429	5
Total				85,741	
Unamortized premium on debt (251)					
NONE					6
Total				0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,425,579	1
Changes during year (explain):		
Adjust changes TIF 3	(4,272)	2
Balance end of year	<u><u>2,421,307</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 CURB \$2,840,000	10/29/1992	11/01/2021	6.00%	2,405,000	1
1993 CURB-B \$1,788,345	01/27/1993	05/01/2012	5.00%	1,387,721	2
1993 CURB-A \$2,797,155	01/27/1993	05/01/2012	5.00%	2,437,624	3
1996 CURB \$1,925,000	04/17/1996	05/01/2016	5.00%	1,875,000	4
Total Bonds (Account 221):				8,105,345	
Total Reacquired Bonds (Account 222)				0	5
Net amount of bonds outstanding December 31:				<u><u>8,105,345</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)					
1995 TON \$ 350,000	11/12/1996	11/15/1997	6.00%	0	1
1992 GOB \$2,005,000	04/15/1992	11/01/2007	6.00%	368,860	2
Total for Account 223				368,860	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	221,884	1
Accruals:		
Charged water department expense	128,302	2
Charged electric department expense	291,292	3
Charged sewer department expense	25,905	4
Other (explain):		
NONE		5
Total Accruals and other credits	445,499	
Taxes paid during year:		
County, state and local taxes	221,884	6
Social Security taxes	68,837	7
PSC Remainder Assessment	14,764	8
Other (explain):		
Gross receipts tax	111,830	9
Tax equivalent forgiven	28,181	10
Total payments and other debits	445,496	
Balance end of year	221,887	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 CURB \$2,840,000	24,458	143,852	144,554	23,756	1
1993 CURB-A&B \$4,585,000	33,324	194,313	195,721	31,916	2
1996 CURB \$1,925,000	15,676	101,176	100,295	16,557	3
Subtotal	73,458	439,341	440,570	72,229	
Advances from Municipality (223)					
1992 GOB \$2,055,000	8,047	44,629	48,285	4,391	4
1995 TON \$ 350,000	2,625	18,375	21,000	0	5
Subtotal	10,672	63,004	69,285	4,391	
Other Long-Term Debt (224)					
NONE				0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposit	1,011	640	194	1,457	7
Various Accounts	0	22	22	0	8
Subtotal	1,011	662	216	1,457	
Total	85,141	503,007	510,071	78,077	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,860,927	1,627,162		6,598,562		10,086,651	1
Add credits during year:							
For Services	35,879	94,113		0		129,992	2
For Mains	76,527	0		140,228		216,755	3
Other (specify):							
Hydrants	26,935	0				26,935	4
Deduct charges (specify):							
Refunds	1,840	29,820				31,660	5
Balance End of Year	1,998,428	1,691,455	0	6,738,790	0	10,428,673	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	27,600		4,678,086		4,705,686	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
Funding thru 1992 CURB \$2,840,000	1,431,469	1
Total (Acct. 123):	1,431,469	
Other Investments (124):		
Assessments	29,372	2
Total (Acct. 124):	29,372	
Sinking Funds (125):		
General GO Funds	526,500	3
Total (Acct. 125):	526,500	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
1992 CURB \$2,840,000	340,203	5
1996 MRB \$1,925,000	298,854	6
Wis Clean Water Fund	10	7
TIF # 1 Funds	133,729	8
TIF # 2 Funds	228,154	9
WDNR Replacement Fund	621,472	10
Wis Investment Pool	1,584,354	11
1996 MRB Fund	132,421	12
Total (Acct. 128):	3,339,197	
Interest Special Deposits (132):		
NONE		13
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		14
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		15
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	53,452	16
Electric	589,393	17
Sewer (Regulated)	91,141	18
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
NONE		19
Total (Acct. 142):	733,986	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		20
Merchandising, jobbing and contract work	59,710	21
Other (specify):		
NONE		22
Total (Acct. 143):	59,710	
Receivables from Municipality (145):		
NONE		23
Total (Acct. 145):	0	
Prepayments (165):		
Insurance	31,171	24
Maintenance Contracts	2,566	25
Total (Acct. 165):	33,737	
Extraordinary Property Losses (182):		
NONE		26
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		27
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		28
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		29
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		30
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		31
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Sick leave per GASB16	108,203	32

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 Deferred Credits (253):		
Vacation accrual per GASB16	37,753	33
Flex Program	267	34
Total (Acct. 253):	146,223	

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	6,278,308	17,924,096	14,681,275	0	38,883,679	1
Materials and Supplies	43,457	239,251	0	0	282,708	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	795,201	6,866,945	3,661,067	0	11,323,213	4
Customer Advances for Construction	45,094				45,094	5
Contributions in Aid of Construction	1,929,677	1,659,308	6,668,676	0	10,257,661	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,551,793	9,637,094	4,351,532	0	17,540,419	
Net Operating Income	87,181	772,560	361,903	0	1,221,644	8
Net Operating Income as a percent of Average Net Rate Base						
	2.45%	8.02%	8.32%	N/A	6.96%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,423,443	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	11,909,791	3
Other (Specify):		4
Total Average Proprietary Capital	14,333,234	
Net Income		
Net Income	997,830	5
Percent Return on Proprietary Capital	6.96%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

No acquisitions.

2. Leaseholder changes.

No changes in leaseholders.

3. Extensions of service.

No changes in extensions of service.

4. Estimated changes in revenues due to rate changes.

No changes in rates.

5. Obligations incurred or assumed, excluding commercial paper.

No new obligations incurred or assumed.

6. Formal proceedings with the Public Service Commission.

No formal proceedings with the Public Service Commission of Wisconsin.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

7. Any additional matters.

Jan. 1, 1997, the revised medical and prescription drug plan to be administered by Claim Management Services, Green Bay, WI, went into effect.

Feb. 11, 1997, Plymouth Common Council passed Ordinance No. 4 of 1997 which dissolved the Plymouth Utilities Commission and placed the operations of Plymouth Utilities under direct control of the mayor and common council.

Feb. 17, 1997, Plymouth Common Council approved the purchase of a Versalift VST-4000-I aerial unit mounted on a 1997 Navistar chassis cab from Utility Sales and Service, Appleton, WI, at a total cost of \$80,384 to replace Unit No. 28.

Feb. 17, 1997, Plymouth Common Council defeated a motion to authorize placing delinquent utility bills on property tax bills.

Feb. 18, 1997, a tentative settlement was reached on proposed three-year labor agreement.

Feb. 27, 1997, Wisconsin Department of Natural Resources issued public notice of intent to reissue WPDES Permit No. WI-0030031-5 on the effluent discharge from wastewater treatment plant.

Mar. 3, 1997, Public Service Commission of Wisconsin issued Amendment No. 66 which makes revisions to the stray voltage tariff sheets. (PSC File No. 4740)

Mar. 6, 1997, entered into support agreement with Wisconsin Public Service Corporation for 1997 energy conservation program.

Mar. 10, 1997, Plymouth Utilities filed with the PSC regarding stray voltage:

- Temporary neutral separation agreement
- Stray voltage reduction agreement
- Hold harmless/indemnification agreement and release

Mar. 12, 1997, Plymouth Utilities notified PSC with information pending modifications to chemical additions at seven well sites at an estimated cost of \$75,000. (PSC File No. DWCCA-4740-PKF)

Mar. 25, 1997, a new three-year labor agreement was executed with the union, effective Jan. 1, 1997.

Mar. 27, 1997, Public Service Commission of Wisconsin issued a directive regarding Act 419, notification of delinquent bills upon landlord request.

Apr. 1, 1997, WPDES Permit No. WI-0030031-5 went into effect at the wastewater treatment plant.

Apr. 1 - Jul. 2, 1997, Reservoir No. 2 (north unit) was taken out of service for inspection and waterproofing repairs.

May 3, 1997, plan filed with Public Service Commission of Wisconsin for handling customers with critical needs in regard to possible shortfall of available electricity during the summer of 1997.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

May 20, 1997, Plymouth Common Council authorized contracting with Wisconsin Power & Light Company to relocate two miles of electric line along CTH E (CTH O to CTH J).

May 20, 1997, Plymouth Common Council authorized purchasing one mobile base two-way radio and one portable two-way radio to communicate with police and fire departments.

Jun. 10, 1997, Plymouth Common Council passed Ordinance No. 10 of 1997 which establishes impact fees for recovery of costs regarding the proposed east side wastewater collection system improvement.

Jun. 12, 1997, Americas' Water Services completed its report on wastewater and water system evaluation.

Jun. 18 - 27, 1997, Well Nos. 10, 11 and 15 were each taken out of service and chlorine gas removed.

Jun. 19, 1997, the 10-KVA inverter was replaced on uninterruptible power system to the office computers, telephones, facsimile machine, two-way radios and SCADA system.

Jun. 21, 1997, unscheduled sewage bypassing occurred over tank walls at WTP's raw pump building (CTH PP) and at Manhole No. D-9 (Fairview Dr. and Kensington Ave.) from heavy rains.

Jul. 1, 1997, Public Service Commission of Wisconsin issued Amendment No. 69, emergency load curtailment rider (Schedule No. ELC-1), which allows Plymouth Utilities' customers to participate with WP&L's emergency load curtailment and generator energy sale program.

Jul. 7 -15, 1997, Well No. 12 was taken out of service and chlorine gas removed.

Jul. 10, 1997, Public Service Commission of Wisconsin issued letter on implementation of Municipal Water Utility Funding Infrastructure Replacement Mechanism (Firm) program which will raise a water utility's rate of return.

Jul. 22, 1997, Plymouth Common Council authorized proceeding with modifications to motor and pump at Well Nos. 8 and 9 with Layne-Northwest Company, Pewaukee, WI.

Jul. 22, 1997, Plymouth Common Council approved sale of 1946 LeRoi gasoline engine / 150-KW generator to Dodge County Antique Power Club.

Jul. 25, 1997, unscheduled sewage bypassing occurred over tank walls at WTP's raw pump building (CTH PP) from heavy rains.

Jul. 29, 1997, responded to PSC's inquiry regarding petition of Wisconsin Coalition for Fair Competition. (PSC File No. 1-AC-165)

Aug. 4 - Oct. 27, 1997, Well No. 9 was taken out of service for replacement of pump and motor.

Aug. 15, 1997, Layne-Northwest Company completed its report on electromagnetic induction survey to screen areas for potential dolomite municipal well sites.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

Aug. 19, 1997, Plymouth Common Council authorized Kapur & Associates, Milwaukee, WI, to proceed in engineering design and construction related services for the east side wastewater collection system improvement.

Aug. 19, 1997, Plymouth Common Council awarded the re-roofing work on the digester building and tanks at the wastewater treatment plant to Butzen Brothers Roofing, Sheboygan, WI.

Sep. 5 - Nov. 5, 1997, Well No. 8 was taken out of service for replacement of pump and motor.

Sep. 5, 1997, Booster No. 1 and 24,000-gal. booster reservoir were discontinued from service.

Sep. 5, 1997, Public Service Commission of Wisconsin issued information on Phase II check sheet protocols concerning stray voltage for electric distribution utilities. (PSC File No. 05-EI-115)

Sep. 10, 1997, Americas' Water Services completed its report on electric utility administration and distribution system evaluation.

Sep. 25, 1997, Public Service Commission of Wisconsin conditionally approved WP&L's merger request. (PSC File No. 6680-UM-100)

Sep. 30, 1997, Rust Environment & Infrastructure completed its report on leak detection survey of the water system.

Oct. 1, 1997, the plan amendment to the medical and prescription drug plan went into effect regarding Health Insurance Portability and Accountability Act (HIPAA).

Oct. 21, 1997, Plymouth Common Council awarded retaining wall project along the Mullet River to Jim Pankow, Inc., Plymouth, WI.

Nov. 1, 1997, communication operators are transferred to other positions, for after-hours calls are outsourced to an answering service.

Nov. 5, 1997, Layne-Northwest Company completed its draft report on geothermal survey for two potential well sites.

Nov. 10, 1997, reported to PSC that Radian Research, Inc., Lafayette, IN, (manufacturer) will be testing and calibrating the electric watt-hour standard in compliance with ss. PSC 113.44 and PSC 113.46, Wis. Adm. Code. (PSC File No. 1-AC-164)

Nov. 12, 1997, Federal Energy Regulatory Commission approved WP&L's merger request. (FERC File No. EC96-13-000)

Nov. 15, 1997, paid off \$350,000 temporary general obligation note which was acquired for cash flow issues involving the Clean Water Fund loan.

Nov. 19, 1997, received notice from Kasdorf, Lewis & Swietli that the Allstate Insurance Company's claim against Plymouth Utilities, et al., has been dropped regarding the transformer failure on Feb. 1, 1996.

Dec. 16, 1997, responded to PSC's data request for current and planned capacity needs

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

for electricity. (PSC File No. 05-EP-8)

Dec. 16, 1997, entered into substation service agreement with WP&L for inspection and maintenance services for Substation Nos. 2 and 3.

Dec. 16, 1997, Plymouth Common Council approved policy change that will now require the wastewater treatment plant's laboratory to conduct the testing on all of the seven-day waste monitoring programs and waive the associated fees to the high-strength sewage customers.

Dec. 16, 1997, Plymouth Common Council approved a smoke-free workplace policy for Plymouth Utilities.

Dec. 19, 1997, new line truck (Unit No. 23) went into service.

Dec. 26 - Jan. 12, 1998, a systems crash occurred with the IBM RS/6000 computer which affected the computerized utility billing system and resulted in a two to three-week delay in getting bills out.

Jan. 30, 1998, Virchow, Krause & Company completed its report on sewer deregulation.

Feb. 10, 1998, Plymouth Common Council passed Resolution No. 3 of 1998 supporting the Wisconsin reliability act.

Mar. 1, 1998, the plan amendment to the medical and prescription drug plan went into effect regarding Mental Health Parity Act (MHPA) and Newborns' and Mothers' Health Protection Act (NMHPA).

Mar. 2, 1998, entered into support agreement with Wisconsin Public Service Corporation for 1998 energy conservation program.

Mar. 10, 1998, Plymouth Common Council authorized the signing of the participation agreement with Midwest Municipal Intervenor Group (MMIG) regarding the Midwest Independent System Operator (ISO) proceedings before the FERC. (FERC File Nos. EC98-24 and ER98-1438)

Mar. 26, 1998, the state legislature passed the governor's electric reliability bill.

Mar. 31, 1998, unscheduled sewage bypassing occurred at Manhole No. F-2 (North St. and Edna St.) from heavy rains.

Mar. 31, 1998, Plymouth Common Council approved a purchasing policy for Plymouth Utilities.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

December 10, 1998

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

Re: Review of Utility Plant Additions in 1997 Annual Report File
DWCCA-4740-JPL

Dear Mr. Bunkert:

Page W-8, line 8, column (c) reports a \$210,552 addition to Account 314, Wells and Springs. However, based upon information on page W-20 for Water Operating Section Footnotes and the Statistical schedules on page W-13 for Source of Supply-Ground Waters and page W-14 for Pumping and Power Equipment, it appears this amount is actually pumping equipment and water treatment equipment rather than an addition to wells. Please note that an adjusting journal entry should be recorded during 1998 to reclassify the \$210,552 to appropriate accounts. If you have any questions, please contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\Plymouth.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	834,231	1
Total Sales of Water	834,231	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	588	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,272	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,860	
Total Operating Revenues	845,091	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	30,469	8
Pumping Expenses (620-633)	161,212	9
Water Treatment Expenses (640-652)	58,071	10
Transmission and Distribution Expenses (660-678)	120,462	11
Customer Accounts Expenses (901-905)	27,567	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	127,914	14
Total Operation and Maintenance Expenses	525,695	
Other Operating Expenses		
Depreciation Expense (403)	103,913	15
Amortization Expense (404-407)		16
Taxes (408)	128,302	17
Total Other Operating Expenses	232,215	
Total Operating Expenses	757,910	
NET OPERATING INCOME	87,181	

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	10	1,378	2,668	2
Industrial				3
Total Unmetered Sales to General Customers (460)	10	1,378	2,668	
Metered Sales to General Customers (461)				
Residential	2,411	143,803	364,417	4
Commercial	264	69,005	107,621	5
Industrial	32	107,273	115,318	6
Total Metered Sales to General Customers (461)	2,707	320,081	587,356	
Private Fire Protection Service (462)	1		17,159	7
Public Fire Protection Service (463)			208,903	8
Other Sales to Public Authorities (464)	11	6,989	13,388	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	2,043	4,757	12
Total Sales of Water	2,731	330,491	834,231	

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)	208,903	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)	208,903	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
Reconnection Charges	588	7
Total Miscellaneous Service Revenues (471)	588	
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	10,272	10
Other (specify): NONE		11
Total Other Water Revenues (474)	10,272	
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)	22,551	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	70	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)	7,848	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	30,469	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)	411	16
Fuel or Power Purchased for Pumping (623)	41,924	17
Pumping Labor and Expenses (624)	73,446	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)	43,998	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	1,433	25
Total Pumping Expenses	161,212	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	3,344	26
Chemicals (641)	25,834	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)	28,893	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	58,071	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	3,042	34
Storage Facilities Expenses (661)	28	35
Transmission and Distribution Lines Expenses (662)	13,470	36
Meter Expenses (663)	1,158	37
Customer Installations Expenses (664)	684	38
Miscellaneous Expenses (665)	9,885	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	2,368	42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	41,183	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	25,052	46
Maintenance of Meters (676)	17,665	47
Maintenance of Hydrants (677)	5,927	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	120,462	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,170	50
Meter Reading Labor (902)	6,325	51
Customer Records and Collection Expenses (903)	16,904	52
Uncollectible Accounts (904)	1,168	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	27,567	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	22,194	56
Office Supplies and Expenses (921)	4,792	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	11,886	59
Property Insurance (924)		60
Injuries and Damages (925)	10,987	61
Employee Pensions and Benefits (926)	64,293	62
Regulatory Commission Expenses (928)	486	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	4,519	65
Rents (931)	0	66
Maintenance of General Plant (932)	8,757	67
Total Administrative and General Expenses	127,914	
 Total Operation and Maintenance Expenses	 525,695	

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	PSC 109	112,724	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	Charged to Sewer 50% Cost	2,112	2
Net property tax equivalent		110,612	
Social Security	Gross payroll distribution	16,300	3
PSC Remainder Assessment		1,182	4
Other (specify): NONE			5
Tax equivalent: Computer	From electric 23% cost	192	6
Tax equivalent: Tax capitalized		16	7
Total tax expense		128,302	

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		0.225168				3
County tax rate	mills		6.381841				4
Local tax rate	mills		6.916895				5
School tax rate	mills		7.812094				6
Voc. school tax rate	mills		1.784427				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.120425				10
Less: state credit	mills		1.634566				11
Net tax rate	mills		21.485859				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.916895				14
Combined School Tax Rate	mills		9.596521				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		16.513416				17
Total Tax Rate	mills		23.120425				18
Ratio of Local and School Tax to Total	dec.		0.714235				19
Total tax net of state credit	mills		21.485859				20
Net Local and School Tax Rate	mills		15.345952				21
Utility Plant, Jan. 1	\$	6,319,719	6,319,719				22
Materials & Supplies	\$	39,994	39,994				23
Subtotal	\$	6,359,713	6,359,713				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	6,359,713	6,359,713				26
Assessment Ratio	dec.		0.955700				27
Assessed Value	\$	6,077,978	6,077,978				28
Net Local & School Rate	mills		15.345952				29
Tax Equiv. Computed for Current Year	\$	93,272	93,272				30
Tax Equivalent per 1994 PSC Report	\$	112,724					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	112,724					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	40,013		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	214,079	210,552	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	254,092	210,552	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	135,289		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	4,317		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	146,336		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	285,942	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	35,632		23
Total Water Treatment Plant	35,632	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			40,013	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			424,631	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	464,644	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			135,289	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			4,317	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			146,336	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	285,942	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			35,632	23
Total Water Treatment Plant	0	0	35,632	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	33,390	69,274	26
Transmission and Distribution Mains (343)	4,185,354	88,929	27
Fire Mains (344)	0		28
Services (345)	393,650	35,879	29
Meters (346)	290,871	20,656	30
Hydrants (348)	480,412	30,244	31
Other Transmission and Distribution Plant (349)	230		32
Total Transmission and Distribution Plant	5,383,907	244,982	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	12,354		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	58,871		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	14,346		39
Laboratory Equipment (395)	5,411		40
Power Operated Equipment (396)	8,361		41
Communication Equipment (397)	4,741		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	104,084	0	
Total utility plant in service directly assignable	6,063,657	455,534	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	6,063,657	455,534	

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)			102,664 26
Transmission and Distribution Mains (343)			4,274,283 27
Fire Mains (344)			0 28
Services (345)			429,529 29
Meters (346)	26,232		285,295 30
Hydrants (348)			510,656 31
Other Transmission and Distribution Plant (349)			230 32
Total Transmission and Distribution Plant	26,232	0	5,602,657
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			12,354 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			58,871 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			14,346 39
Laboratory Equipment (395)			5,411 40
Power Operated Equipment (396)			8,361 41
Communication Equipment (397)			4,741 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	104,084
Total utility plant in service directly assignable	26,232	0	6,492,959
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	26,232	0	6,492,959

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	67,924	2.94%	9,389	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	67,924		9,389	
PUMPING PLANT				
Structures and Improvements (321)	43,016	2.43%	3,288	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	4,317	0.00%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	85,590	5.00%	7,317	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	132,923		10,605	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	22,586	6.00%	2,138	17
Total Water Treatment Plant	22,586		2,138	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	23,771	2.22%	1,510	19
Transmission and Distribution Mains (343)	247,371	1.10%	46,528	20
Fire Mains (344)	0			21
Services (345)	95,690	2.20%	9,055	22
Meters (346)	20,819	6.00%	17,285	23
Hydrants (348)	71,368	1.83%	9,068	24
Other Transmission and Distribution Plant (349)	230			25
Total Transmission and Distribution Plant	459,249		83,446	

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					77,313	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	77,313	
321					46,304	8
322					0	9
323					4,317	10
324					0	11
325					92,907	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	143,528	
331					0	16
332					24,724	17
	0	0	0	0	24,724	
341					0	18
342					25,281	19
343					293,899	20
344					0	21
345		955			103,790	22
346	26,232		100		11,972	23
348					80,436	24
349					230	25
	26,232	955	100	0	515,608	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	6,241	5.00%	618	26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	41,685	10.56%	6,217	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	9,381	5.88%	844	31
Laboratory Equipment (395)	2,386	5.88%	318	32
Power Operated Equipment (396)	7,942	10.00%	419	33
Communication Equipment (397)	1,215	9.09%	431	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	68,850		8,847	
Total accum. prov. directly assignable	751,532		114,425	
 Common Utility Plant Allocated to Water Department				38
 Total accum. prov. for depreciation	751,532		114,425	

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					6,859	26
391					0	27
391.1					0	28
392					47,902	29
393					0	30
394					10,225	31
395					2,704	32
396					8,361	33
397					1,646	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	77,697	
	26,232	955	100	0	838,870	
					0	38
	26,232	955	100	0	838,870	

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			36,365	36,365	1
February			32,504	32,504	2
March			34,554	34,554	3
April			35,811	35,811	4
May			38,767	38,767	5
June			42,065	42,065	6
July			43,725	43,725	7
August			41,578	41,578	8
September			39,770	39,770	9
October			38,585	38,585	10
November			33,524	33,524	11
December			34,328	34,328	12
Total for year	0	0	451,576	451,576	
Less: Measured or estimated water used in main flushing and water treatment during year				3,820	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				447,756	16
Less: Water sold				330,491	17
Losses and unaccounted for				117,265	18
Percent unaccounted for to the nearest whole percent (%)				26%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Reservoir No. 2 (north unit) was waterproofed and placed back into service on July 2nd.					
Rust Environment & Infrastructure completed leak detection survey on Sept. 30th.					
Maximum gallons pumped by all methods in any one day during reporting year				2,103	21
Date of maximum: 6/23/1997					22
Cause of maximum:					23
Hot weather and high industrial demand on Monday, June 23rd.					
Minimum gallons pumped by all methods in any one day during reporting year				840	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				689,865	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 8	WELL NO. 9	WELL NO. 10	1
Location	900 S. MILWAUKEE ST.	900 S. MILWAUKEE ST.	900 S. MILWAUKEE ST.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1997	1997	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	345	309	370	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELCTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9 10
Year Installed	1997	1997	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 11	WELL NO. 12	WELL NO. 13	14
Location	2109 SUNSET DR.	2303 CTH C	423 HIGHLAND AVE.	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1972	1964	1988	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	160	540	286	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	22 23
Year Installed	1972	1964	1965	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	60	40	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 15			1
Location	900 S. MILWAUKEE ST.			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1986			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	354			8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS			9 10
Year Installed	1986			11
Type	ELECTRIC			12
Horsepower	50			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
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	RESERVOIR NO. 1 (SOUTH UNIT)	RESERVOIR NO. 2 (NORTH UNIT)		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1901	1941		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	215	215		6
Total capacity in gallons	500,000	600,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.4056			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	600				600	1
M	D	4.000	51,954				51,954	2
M	D	6.000	47,947				47,947	3
M	T	6.000	2,669				2,669	4
P	D	6.000	707				707	5
A	T	8.000	2,797				2,797	6
M	D	8.000	29,552				29,552	7
M	T	8.000	3,560				3,560	8
P	D	8.000	27,657	4,884			32,541	9
M	D	10.000	10,876				10,876	10
M	T	10.000	9,350				9,350	11
P	D	10.000	843				843	12
M	D	12.000	12,616				12,616	13
M	T	12.000	8,236				8,236	14
P	D	12.000	33,410	525			33,935	15
M	D	16.000	2,369				2,369	16
P	D	16.000	358				358	17
Total Within Municipality			245,501	5,409	0	0	250,910	
Total Utility			245,501	5,409	0	0	250,910	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	821				821		1
M	0.750	762				762		2
L	0.750	109				109		3
M	1.000	751	55			806		4
M	1.250	4	15			19		5
M	1.500	32				32		6
L	1.500	2				2		7
M	2.000	26				26		8
M	3.000	18				18		9
P	4.000	9	1			10		10
M	4.000	13				13		11
P	6.000	5				5		12
M	6.000	2				2		13
P	8.000	3				3		14
M	12.000	1				1		15
P	12.000	1				1		16
Total Utility		2,559	71	0	0	2,630	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 (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,261	81	97		2,245	170	1
0.750	521	99	21		599	34	2
1.000	66	36	42		60	49	3
1.500	56		9		47	11	4
2.000	43	1	27		17	14	5
3.000	9		2		7		6
4.000	3		1		2	2	7
6.000	1				1	1	8
Total:	2,960	217	199	0	2,978	281	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,042	109	10	8	2	74	2,245	1
0.750	464	109	11	7		8	599	2
1.000		35	11	2	3	9	60	3
1.500		29	5	4	2	7	47	4
2.000		6	4	3	1	3	17	5
3.000		1	1	3		2	7	6
4.000		1	1				2	7
6.000			1				1	8
Total:	2,506	290	44	27	8	103	2,978	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	24				24	1
Within Municipality	396	10			406	2
Total Fire Hydrants	420	10	0	0	430	
Flushing Hydrants						
					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:	23
Number of distribution system valves end of year:	689
Number of distribution valves operated during year:	284

WATER OPERATING SECTION FOOTNOTES

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

Line 6d Industrial - Borden's decreased water usage by 86.6%, built a water recycling unit for cooling equipment.

Line 7b Pvt Fire Prot - system required number in this field, non required. We entered a 1 to process report.

Water Operation & Maintenance Expenses (Page W-05)

614 - decrease from prior year due to litte maintenance this year

623/624 - decrease in power production with decrease in volume sales

631 - repair river wall next to utilities \$ 35,793

Water Utility Plant in Service (Page W-08)

314 - changed chemical feed pumps and installed chlorine pump equipment for wells.

342 - rehab North Reservoir

Water Mains (Page W-17)

No financing was required, all developers costs

Water Services (Page W-18)

No financing required, developers cost.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	8,306,002	1
Total Sales of Electricity	8,306,002	
Other Operating Revenues		
Forfeited Discounts (450)	0	2
Miscellaneous Service Revenues (451)	2,345	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	17,769	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,197	7
Total Other Operating Revenues	22,311	
Total Operating Revenues	8,328,313	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	5,842,198	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	399,165	10
Customer Accounts Expenses (901-905)	96,111	11
Sales Expenses (911-916)	14,389	12
Administrative and General Expenses (920-932)	360,600	13
Total Operation and Maintenance Expenses	6,712,463	
Other Expenses		
Depreciation Expense (403)	551,998	14
Amortization Expense (404-407)		15
Taxes (408)	291,292	16
Total Other Expenses	843,290	
Total Operating Expenses	7,555,753	
NET OPERATING INCOME	772,560	

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):		
NONE		1
Total Forfeited Discounts (450)	0	
Miscellaneous Service Revenues (451):		
Reconnections	760	2
Temporary Service	1,585	3
Total Miscellaneous Service Revenues (451)	2,345	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole contacts computer and other rentals	17,769	5
Total Rent from Electric Property (454)	17,769	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Sales tax revenue	1,373	7
NSF Charges	824	8
Total Other Electric Revenues (456)	2,197	

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)	5,842,198	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	5,842,198	
Total Power Production Expenses	5,842,198	
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)	25,676	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)	86,770	52
Overhead Line Expenses (583)	16,342	53
Underground Line Expenses (584)	36,323	54
Street Lighting and Signal System Expenses (585)	235	55
Meter Expenses (586)	32,343	56
Customer Installations Expenses (587)	2,396	57
Miscellaneous Distribution Expenses (588)	28,935	58
Rents (589)	7,200	59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)	80	61
Maintenance of Station Equipment (592)	16,447	62
Maintenance of Overhead Lines (593)	87,804	63
Maintenance of Underground Lines (594)	15,131	64
Maintenance of Line Transformers (595)	20,932	65
Maintenance of Street Lighting and Signal Systems (596)	10,965	66
Maintenance of Meters (597)	9,996	67
Maintenance of Miscellaneous Distribution Plant (598)	1,590	68
Total Distribution Expenses	399,165	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,051	69
Meter Reading Expenses (902)	43,064	70
Customer Records and Collection Expenses (903)	42,249	71
Uncollectible Accounts (904)	7,747	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	96,111	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	14,389	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	14,389	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	63,728	78
Office Supplies and Expenses (921)	10,268	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	13,341	81
Property Insurance (924)	3,672	82
Injuries and Damages (925)	22,514	83
Employee Pensions and Benefits (926)	122,943	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	107,714	87
Rents (931)		88
Maintenance of General Plant (932)	16,420	89
Total Administrative and General Expenses	360,600	
Total Operation and Maintenance Expenses	6,712,463	

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	PSC 109	137,341	1
Social Security	Gross payroll distribution	31,696	2
Wisconsin Gross Receipts Tax		111,830	3
PSC Remainder Assessment		11,661	4
Other (specify): NONE			5
Computer	Charged to water and sewer	(384)	6
FICA Capitalized		(852)	7
Total tax expense		<u>291,292</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		0.225168				3
County tax rate	mills		6.381841				4
Local tax rate	mills		6.916895				5
School tax rate	mills		7.812094				6
Voc. school tax rate	mills		1.784427				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.120425				10
Less: state credit	mills		1.634566				11
Net tax rate	mills		21.485859				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.916895				14
Combined School Tax Rate	mills		9.596521				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.513416				17
Total Tax Rate	mills		23.120425				18
Ratio of Local and School Tax to Total	dec.		0.714235				19
Total tax net of state credit	mills		21.485859				20
Net Local and School Tax Rate	mills		15.345952				21
Utility Plant, Jan. 1	\$	17,636,290	17,636,290				22
Materials & Supplies	\$	238,597	238,597				23
Subtotal	\$	17,874,887	17,874,887				24
Less: Plant Outside Limits	\$	9,048,039	9,048,039				25
Taxable Assets	\$	8,826,848	8,826,848				26
Assessment Ratio	dec.		0.955700				27
Assessed Value	\$	8,435,819	8,435,819				28
Net Local & School Rate	mills		15.345952				29
Tax Equiv. Computed for Current Year	\$	129,456	129,456				30
Tax Equivalent per 1994 PSC Report	\$	137,341					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	137,341					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	13,299		26
Station Equipment (353)	98,023		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	253,128		29
Overhead Conductors and Devices (356)	95,062		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	518,995	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	79,861	276	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	1,404,722	24,852	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	3,667,277	252,373	38
Overhead Conductors and Devices (365)	2,910,004	235,660	39
Underground Conduit (366)	43,637	0	40
Underground Conductors and Devices (367)	2,625,942	228,067	41
Line Transformers (368)	2,631,518	101,691	42
Services (369)	993,442	80,868	43
Meters (370)	576,870	32,262	44
Installations on Customers' Premises (371)	95,441	5,066	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	607,670	21,367	47
Total Distribution Plant	15,636,384	982,482	
GENERAL PLANT			
Land and Land Rights (389)	7,320	0	48
Structures and Improvements (390)	175,877	7,828	49
Office Furniture and Equipment (391)	61,219	1,205	50
Computer Equipment (391.1)	56,248	222,295	51
Transportation Equipment (392)	545,119	82,880	52
Stores Equipment (393)	12,664	1,757	53
Tools, Shop and Garage Equipment (394)	92,654	0	54
Laboratory Equipment (395)	19,684	0	55
Power Operated Equipment (396)	216,707	0	56
Communication Equipment (397)	21,310	23,129	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			13,299 26
Station Equipment (353)			98,023 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			253,128 29
Overhead Conductors and Devices (356)			95,062 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	518,995
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		80,137 34
Structures and Improvements (361)	0		0 35
Station Equipment (362)	0		1,429,574 36
Storage Battery Equipment (363)	0		0 37
Poles, Towers and Fixtures (364)	55,141		3,864,509 38
Overhead Conductors and Devices (365)	52,778		3,092,886 39
Underground Conduit (366)	0		43,637 40
Underground Conductors and Devices (367)	38,543		2,815,466 41
Line Transformers (368)	9,974		2,723,235 42
Services (369)	7,035		1,067,275 43
Meters (370)	7,327		601,805 44
Installations on Customers' Premises (371)	1,037		99,470 45
Leased Property on Customers' Premises (372)	0		0 46
Street Lighting and Signal Systems (373)	6,157		622,880 47
Total Distribution Plant	177,992	0	16,440,874
GENERAL PLANT			
Land and Land Rights (389)	0		7,320 48
Structures and Improvements (390)	13,200		170,505 49
Office Furniture and Equipment (391)	0		62,424 50
Computer Equipment (391.1)	0		278,543 51
Transportation Equipment (392)	6,439		621,560 52
Stores Equipment (393)	0		14,421 53
Tools, Shop and Garage Equipment (394)	0		92,654 54
Laboratory Equipment (395)	0		19,684 55
Power Operated Equipment (396)	4,115		212,592 56
Communication Equipment (397)	0		44,439 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0	0	58
Other Tangible Property (399)	0	0	59
Total General Plant	1,208,802	339,094	
Total utility plant in service directly assignable	17,364,181	1,321,576	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	17,364,181	1,321,576	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)	0		0 58
Other Tangible Property (399)			0 59
Total General Plant	23,754	0	1,524,142
Total utility plant in service directly assignable	201,746	0	18,484,011
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	201,746	0	18,484,011

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)	8,446	3.13%	416	19
Station Equipment (353)	62,774	3.13%	3,068	20
Towers and Fixtures (354)	0	0.00%	0	21
Poles and Fixtures (355)	28,252	2.27%	5,746	22
Overhead Conductors and Devices (356)	18,668	2.27%	2,158	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	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					8,862	19
353					65,842	20
354					0	21
355					33,998	22
356					20,826	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	118,140		11,388	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%	0	27
Station Equipment (362)	477,846	2.70%	38,263	28
Storage Battery Equipment (363)	0	0.00%	0	29
Poles, Towers and Fixtures (364)	1,565,515	2.78%	104,692	30
Overhead Conductors and Devices (365)	1,116,993	3.60%	108,053	31
Underground Conduit (366)	6,616	2.00%	873	32
Underground Conductors and Devices (367)	482,428	3.33%	90,600	33
Line Transformers (368)	1,067,541	3.13%	83,802	34
Services (369)	425,741	4.55%	46,881	35
Meters (370)	180,062	2.86%	16,855	36
Installations on Customers' Premises (371)	38,400	6.67%	6,500	37
Leased Property on Customers' Premises (372)	0	0.00%	0	38
Street Lighting and Signal Systems (373)	324,687	3.33%	20,489	39
Total Distribution Plant	5,685,829		517,008	
GENERAL PLANT				
Structures and Improvements (390)	164,453	3.33%	5,767	40
Office Furniture and Equipment (391)	21,828	6.67%	4,124	41
Computer Equipment (391.1)	35,555	14.29%	23,921	42
Transportation Equipment (392)	301,083	10.00%	58,334	43
Stores Equipment (393)	4,244	4.35%	589	44
Tools, Shop and Garage Equipment (394)	60,493	7.14%	6,615	45
Laboratory Equipment (395)	20,211	0.00%	0	46
Power Operated Equipment (396)	217,460	0.00%	0	47
Communication Equipment (397)	13,553	6.67%	2,193	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	838,880		101,543	
Total accum. prov. directly assignable	6,642,849		629,939	

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			0	26
	0	0	0	0	129,528	
361	0	0			0	27
362	0	0			516,109	28
363	0	0			0	29
364	55,141	0	9,175		1,624,241	30
365	52,778	13,720	13,991		1,172,539	31
366	0	0	0		7,489	32
367	38,543	0	959		535,444	33
368	9,974	2,531	1,625		1,140,463	34
369	7,035	3,202	379		462,764	35
370	7,327	0	204		189,794	36
371	1,037	1,140	1,006		43,729	37
372	0	0	0		0	38
373	6,157	1,864	7,938		345,093	39
	177,992	22,457	35,277	0	6,037,665	
390	13,200	0	0		157,020	40
391	0	0	0		25,952	41
391.1	0	0	6,454		65,930	42
392	6,439	0	2,007		354,985	43
393	0	0	0		4,833	44
394	0	0	0		67,108	45
395	0	0	0	(527)	19,684	46
396	4,115	0	844	(1,598)	212,591	47
397		0	0		15,746	48
398		0	0		0	49
399		0	0		0	50
	23,754	0	9,305	(2,125)	923,849	
	201,746	22,457	44,582	(2,125)	7,091,042	

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			51
Total accum. prov. for depreciation	<u><u>6,642,849</u></u>		<u><u>629,939</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	<u>201,746</u>	<u>22,457</u>	<u>44,582</u>	<u>(2,125)</u>	<u>7,091,042</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	0.05	49.57	2
14.4/24.9 kV (25kV)			3
Other:			
Secondary 120/240 W 5.770	-0.11	5.66	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	1.87	303.70	6
14.4/24.9 kV (25kV)			7
Other:			
Secondary 120/240 W 3.253	-0.08	3.17	8
Transmission System			
34.5 kV			9
69 kV		7.31	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	27	3
Total	27	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	80	7
Nonfarm	2,632	8
Total	2,712	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	57	12
Total	57	13
Total customers on rural lines at end of year	2,769	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	29,344	Thursday	01/16/1997	18:00	16,307	1
February	02	28,287	Saturday	02/01/1997	19:00	15,388	2
March	03	26,953	Saturday	03/01/1997	19:00	13,332	3
April	04	25,720	Tuesday	04/01/1997	19:00	13,692	4
May	05	24,591	Thursday	05/01/1997	19:00	14,539	5
June	06	25,394	Monday	06/16/1997	12:00	13,771	6
July	07	31,726	Tuesday	07/01/1997	12:00	15,931	7
August	08	28,952	Friday	08/01/1997	12:00	16,200	8
September	09	28,434	Monday	09/01/1997	18:00	14,592	9
October	10	27,169	Wednesday	10/01/1997	11:00	13,735	10
November	11	27,109	Monday	11/17/1997	18:00	15,337	11
December	12	28,422	Thursday	12/11/1997	18:00	14,366	12
Total		332,101				177,190	

System Name Plymouth Utilities

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Power & Light Co.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	0	1
Nuclear Steam	0	2
Hydraulic	0	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	0	5
Non-Conventional (wind, photovoltaic, etc.)	0	6
Total Generation	0	7
Purchases	177,191	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	0	11
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	0	14
Total Source of Energy	177,191	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	168,412	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	91	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	91	23
Total Sold and Used	168,503	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	8,688	27
Total Energy Losses	8,688	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.9032%	29
Total Disposition of Energy	177,191	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
440 441	RG-1	5,719	56,357	1
Total Sales for Residential Sales		5,719	56,357	
Commercial & Industrial				
44301	CP-1	42	11,539	2
44302	CP-2	28	50,369	3
44303	CP-3	3	30,427	4
44201 - 203 445	GS-1	657	16,856	5
448	MD-1	2	1,924	6
44204	MS-2	0	197	7
44205	MS-3	0	5	8
Total Sales for Commercial & Industrial		732	111,317	
Public Street & Highway Lighting				
444	MS-1	6	738	9
Total Sales for Public Street & Highway Lighting		6	738	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		6,457	168,412	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		3,322,421	(33,712)	3,288,709	1
0	0	3,322,421	(33,712)	3,288,709	
		587,364	(7,100)	580,264	2
		2,074,753	(21,238)	2,053,515	3
		1,125,727	(2,354)	1,123,373	4
		1,028,093	(7,937)	1,020,156	5
		110,831	(733)	110,098	6
		18,396		18,396	7
		371	(4)	367	8
0	0	4,945,535	(39,366)	4,906,169	
		111,691	(567)	111,124	9
0	0	111,691	(567)	111,124	
				0	10
0	0	0	0	0	
0	0	8,379,647	(73,645)	8,306,002	

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	WP&L				1
Point of Delivery	Mullet River				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Two metering points				5
Total of 12 Monthly Maximum Demands -- kW	31,726				6
Average load factor	765.0741%				7
Total Cost of Purchased Power	5,842,198				8
Average cost per kWh	0.0330				9
On-Peak Hours (if applicable)	08:00 - 22:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,057	9,250			12
February	7,775	7,613			13
March	6,334	6,998			14
April	6,915	6,777			15
May	6,927	7,612			16
June	6,781	6,990			17
July	7,871	8,060			18
August	7,627	8,573			19
September	7,137	7,455			20
October	6,898	6,837			21
November	7,308	8,029			22
December	6,839	7,528			23
Total kWh (000)	85,469	91,722			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	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<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	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)		
				Total	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

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

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,706	2,949	112,438	1
Acquired during year	240	94	2,172	2
Total	6,946	3,043	114,610	3
Retired during year	116	40	632	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	6,830	3,003	113,978	6
Number end of year accounted for as follows:				7
In customers' use	6,683	2,782	95,591	8
In utility's use	28	43	4,073	9
Inactive transformers on system		21	3,785	10
Locked meters on customers' premises	0			11
In stock	119	157	10,529	12
Total end of year	6,830	3,003	113,978	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	115	71,089	1
Sodium Vapor	150	108	100,143	2
Sodium Vapor	250	22	33,999	3
Total		245	205,231	
Ornamental				
Mercury Vapor	175	2	2,164	4
Sodium Vapor	100	305	188,541	5
Sodium Vapor	150	192	178,032	6
Sodium Vapor	250	92	142,178	7
Sodium Vapor	400	9	22,254	8
Total		600	533,169	
Other				
NONE				9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Line 52, 53, 62 # 582, 583, 592 - no major repairs or maintenance for 1997.

Line 76 # 913 - began Wisconsin Demand Side Management program with the PSC.

Line 87 # 930 - increase due to activity with muni groups on retail wheeling and general business \$ 86,060.

Electric Utility Plant in Service (Page E-06)

390 - retire/replace UPS system

391.1 - defined mapping system with R & R Sy-Tec and purchased new PC's / RS6000 / Novell system

392 - 1998 International truck # 4700 with Versalift VST 4000I

397 - install SCADA system for Sub 3 \$ 21,675

362 - install 3 reclosures for Sub 2

Accumulated Provision for Depreciation - Electric (Page E-08)

Line I-46 & I-47 account 395 and 396 adjustment to true up depreciation for this year.

Monthly Peak Demand and Energy Usage (Page E-12)

Column d would not accept date out of its month range, so we entered dates of 02/01, etc to those that would not accept the correct month.

The correct month data is:

Jan = 01/16, Feb = 01/28, Mar = 02/24, Apr = 03/24, May = 04/30

Jun = 06/16, Jul = 06/24, Aug = 07/28, Sep = 08/27, Oct = 09/19

Nov = 11/17, Dec = 12/11

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	1,370,510	1
Total Sewage Operating Revenues	1,370,510	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	2,334	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	2,334	
Total Operating Revenues	1,372,844	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	265,661	8
Maintenance Expenses (831-834)	108,555	9
Customer Accounting & Collection Expenses (840-843)	25,108	10
Administrative and General Expenses (850-857)	185,075	11
Total Operation and Maintenance Expenses	584,399	
Other Operating Expenses		
Depreciation Expense (403)	400,637	12
Amortization Expense (404)		13
Taxes (408)	25,905	14
Total Other Operating Expenses	426,542	
Total Operating Expenses	1,010,941	
NET OPERATING INCOME	361,903	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	2,440	145,041	548,304	5
Commercial Revenues	274	66,647	212,875	6
Industrial Revenues	30	60,295	529,104	7
Revenues from Public Authorities	13	18,938	78,844	8
Total Measured Service to General Customers (622)	2,757	290,921	1,369,127	
Service to Public Authorities (623)				
Service to Other Systems (624)				9
Other Sewerage Service (625)	1	1	900	11
Interdepartmental Service (626)	2	75	483	12
Total Sewage Operating Revenues	2,760	290,997	1,370,510	

HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
BORDEN	15,812	200,183	62,998	2,993	1
GREAT LAKES CHEESE	2,989	11,148	7,123	180	2
MASTERS GALLERY FOODS	4,405	11,634	4,437	113	3
ROCKY KNOLL HFC	7,985	34,533	21,400	95	4
SARGENTO FOODS	15,744	63,338	60,157	3,678	5
SARITORI FOODS	15,311	268,437	15,293	8,945	6

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
NONE		1
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
Lab service charges to high strength users	2,334	4
Total Rent from Sewerage Property (634)	2,334	
Miscellaneous Operating Revenues (635):		
NONE		5
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		6
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	178,152	1
Power and Fuel for Pumping (821)	71,887	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)	5,555	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	10,067	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	265,661	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	37,907	11
Maintenance of Collection System Pumping Equipment (832)	11,770	12
Maintenance of Treatment and Disposal Plant Equipment (833)	26,749	13
Maintenance of General Plant Structures and Equipment (834)	32,129	14
Total Maintenance Expenses	108,555	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	18,826	15
Flat Rate Inspections (841)		16
Meter Reading (842)	5,022	17
Uncollectible Accounts (843)	1,260	18
Total Customer Accounting & Collection Expenses	25,108	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	27,902	19
Office Supplies and Expenses (851)	6,122	20
Outside Services Employed (852)	10,931	21
Insurance Expense (853)	22,029	22
Employees Pensions and Benefits (854)	81,899	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	36,192	25
Rents (857)		26
Total Administrative and General Expenses	185,075	
 Total Operation and Maintenance Expenses	 584,399	

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	Gross payroll distribution	21,679	1
Local and School Tax Equivalent on Meters Charged by Water Department		2,112	2
PSC Remainder Assessment		1,922	3
Other (specify): Tax equivalent:			4
Computer		192	5
Total tax expense		<u>25,905</u>	

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	3,539,360	146,853	7
Interceptor Mains and Accessories (314)	1,492,042		8
Force Mains (315)	73,444		9
Other Collecting System Equipment (316)	0		10
Total Collection System	5,104,846	146,853	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	32,945		13
Electric Pumping Equipment (323)	198,819		14
Other Power Pumping Equipment (324)	57,654		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	289,418	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	88,548		17
Structures and Improvements (331)	993,333		18
Preliminary Treatment Equipment (332)	814,774		19
Primary Treatment Equipment (333)	504,050		20
Secondary Treatment Equipment (334)	3,022,625		21
Advanced Treatment Equipment (335)	1,062,186		22
Chlorination Equipment (336)	258,675		23
Sludge Treatment and Disposal Equipment (337)	1,741,302		24
Plant Site Piping (338)	456,893		25
Flow Metering and Monitoring Equipment (339)	112,048		26
Outfall Sewer Pipes (340)	11,211		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			3,686,213	7
Interceptor Mains and Accessories (314)			1,492,042	8
Force Mains (315)			73,444	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	5,251,699	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			32,945	13
Electric Pumping Equipment (323)			198,819	14
Other Power Pumping Equipment (324)			57,654	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	289,418	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			88,548	17
Structures and Improvements (331)			993,333	18
Preliminary Treatment Equipment (332)			814,774	19
Primary Treatment Equipment (333)			504,050	20
Secondary Treatment Equipment (334)		(5,752)	3,016,873	21
Advanced Treatment Equipment (335)		(5,074)	1,057,112	22
Chlorination Equipment (336)			258,675	23
Sludge Treatment and Disposal Equipment (337)			1,741,302	24
Plant Site Piping (338)			456,893	25
Flow Metering and Monitoring Equipment (339)			112,048	26
Outfall Sewer Pipes (340)			11,211	27

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	7,838		28
Total Treatment and Disposal Plant	9,073,483	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	4,601		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	16,870		33
Other General Equipment (379)	119,993		34
Other Tangible Property (390)	0		35
Total General Plant	141,464	0	
Total utility plant in service directly assignable	14,609,211	146,853	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	14,609,211	146,853	
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)	0		37
Utility Plant in Process of Reclassification (392)	0		38
Utility Plant Leased to Others (393)	0		39
Property Held for Future Use (394)	0		40
Construction Work in Progress (395)	0		41
Utility Plant Acquisition Adjustments (396)	0		42
Other Utility Plant Adjustments (397)	4,051		43
Total Other Utility Plant	4,051	0	
Common Other Utility Plant Allocated to Sewer Department			44
Total utility plant	14,613,262	146,853	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			7,838 28
Total Treatment and Disposal Plant	0	(10,826)	9,062,657
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			4,601 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			16,870 33
Other General Equipment (379)			119,993 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	141,464
Total utility plant in service directly assignable	0	(10,826)	14,745,238
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	(10,826)	14,745,238
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)			0 37
Utility Plant in Process of Reclassification (392)			0 38
Utility Plant Leased to Others (393)			0 39
Property Held for Future Use (394)			0 40
Construction Work in Progress (395)			0 41
Utility Plant Acquisition Adjustments (396)			0 42
Other Utility Plant Adjustments (397)			4,051 43
Total Other Utility Plant	0	0	4,051
Common Other Utility Plant Allocated to Sewer Department			0 44
Total utility plant	0	(10,826)	14,749,289

SEWER SERVICES

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

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

NONE

SEWER MAINS

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

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
4.000	1,270				1,270
6.000	17,924				17,924
8.000	136,307	6,475			142,782
10.000	16,262				16,262
12.000	4,136				4,136
15.000	7,681				7,681
16.000	980				980
18.000	1,327				1,327
20.000	886				886
24.000	1,985				1,985
30.000	7,463				7,463
36.000	2,209				2,209
Total Utility	198,430	6,475	0	0	204,905

SEWER OPERATING SECTION FOOTNOTES

Sewage Operating Revenues (Page S-02)

Line 11b/c # 625 - recorded a 1 in these fields, system would not accept blank. Data is not applicable in these fields.

Sewer Utility Plant in Service (Page S-07)

S8 page line 21/22f # 334, 335 - had to record negative/addition adjustments to the the adjustments column. Dollars were accrued to a workorder, closed to plant, were not paid in future years.

Sewer Mains (Page S-10)

No refinancing required - developers cost
