



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: WATERLOO WATER & LIGHT COMMISSION

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Principal Office: 122 S. MONROE ST.  
WATERLOO, WI 53594-1499

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For the Year Ended: DECEMBER 31, 1999

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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:** WATERLOO WATER & LIGHT COMMISSION

**Utility Address:** 122 S. MONROE ST.  
WATERLOO, WI 53594-1499

**When was utility organized?** 12/1/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR EUGENE D WEIHERT  
**Title:** UTILITY SUPERINTENDENT

**Office Address:**  
122 S. MONROE ST.  
WATERLOO, WI 53594-1499

**Telephone:** (920) 478 - 2260

**Fax Number:** (920) 478 - 9682

**E-mail Address:** eugene Weihert@wppisys.org

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

**Name:** NONE  
**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR RAYMOND ROBERTSON  
**Title:** COMMISSION PRESIDENT

**Office Address:**  
440 LESCHINGER ST  
WATERLOO, WI 53594

**Telephone:** (920) 478 - 2047

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** VIRCHOW, KRAUSE & CO.

**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO.

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

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

**Period covered by most recent audit:** 1/1/1999 - 12/31/1999

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

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**Name:** MR EUGENE D. WEIHERT

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

122 S. MONROE ST

WATERLOO, WI 53594-1499

**Telephone:** (920) 478 - 2260

**Fax Number:** (920) 478 - 9682

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

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**Name of utility commission/committee:** Waterloo Water & Light Commission

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

MR CLIFFORD BUTZINE, COMMISSIONER

MR FRED HOLAUS, COMMISSIONER

MR DENNIS MOUNGEY, COMMISSION VICE PRESIDENT

MR HUBERT PANN, COMMISSION SECRETARY

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

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,544,960	3,590,925	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,102,850	3,113,257	2
Depreciation Expense (403)	142,964	123,133	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	141,016	120,863	5
<b>Total Operating Expenses</b>	<b>3,386,830</b>	<b>3,357,253</b>	
<b>Net Operating Income</b>	<b>158,130</b>	<b>233,672</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>158,130</b>	<b>233,672</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	234	1,012	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	124,609	149,940	10
Miscellaneous Nonoperating Income (421)	169,597	173,772	11
<b>Total Other Income</b>	<b>294,440</b>	<b>324,724</b>	
<b>Total Income</b>	<b>452,570</b>	<b>558,396</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	875	864	13
<b>Total Miscellaneous Income Deductions</b>	<b>875</b>	<b>864</b>	
<b>Income Before Interest Charges</b>	<b>451,695</b>	<b>557,532</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	190,752	191,168	14
Amortization of Debt Discount and Expense (428)	5,352	5,642	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	12,041	16,627	17
Other Interest Expense (431)	19	25	18
Interest Charged to Construction--Cr. (432)	7,625	21,406	19
<b>Total Interest Charges</b>	<b>200,539</b>	<b>192,056</b>	
<b>Net Income</b>	<b>251,156</b>	<b>365,476</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,013,356	2,690,222	20
Balance Transferred from Income (433)	251,156	365,476	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	68,054	42,342	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,196,458</b>	<b>3,013,356</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	124,609	5
<b>Total (Acct. 419):</b>	<b>124,609</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER OPERATIONS	169,597	6
<b>Total (Acct. 421):</b>	<b>169,597</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
DUES & PROGRAM FEES	875	8
<b>Total (Acct. 426):</b>	<b>875</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
AMORTIZATION OF LOSS ON REFUNDING DEBT	40,476	10
STEAM HEAT PIPE REMOVAL	27,578	11
<b>Total (Acct. 435)--Debit:</b>	<b>68,054</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		2,383			2,383	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		275			275	2
Payroll		1,874			1,874	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>2,149</b>	<b>0</b>	<b>0</b>	<b>2,149</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>234</b>	<b>0</b>	<b>0</b>	<b>234</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	280,785	3,264,175	0	0	<b>3,544,960</b>	<b>1</b>
Less: interdepartmental sales	4,607	100,164	0	0	<b>104,771</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>276,178</b>	<b>3,164,011</b>	<b>0</b>	<b>0</b>	<b>3,440,189</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	71,695	133	71,828	1
Electric operating expenses	154,658	2,212	156,870	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	78,973	320	79,293	5
Merchandising and jobbing	4,108		4,108	6
Other nonutility expenses			0	7
Water utility plant accounts	219		219	8
Electric utility plant accounts	15,946		15,946	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	33		33	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	2,665	(2,665)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>328,297</b>	<b>0</b>	<b>328,297</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	6,116,558	5,624,972	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,785,347	1,632,971	2
<b>Net Utility Plant</b>	<b>4,331,211</b>	<b>3,992,001</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>4,331,211</b>	<b>3,992,001</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	4,917,836	4,887,517	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,182,313	1,994,363	6
<b>Net Nonutility Property</b>	<b>2,735,523</b>	<b>2,893,154</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	380,922	383,523	8
Special Funds (125-128)	1,542,665	1,599,512	9
<b>Total Other Property and Investments</b>	<b>4,659,110</b>	<b>4,876,189</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	157,913	24,957	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	175	175	12
Temporary Cash Investments (136)	561,683	580,669	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	428,184	408,364	15
Other Accounts Receivable (143)	16,924	11,585	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	8,611	14,977	18
Materials and Supplies (151-163)	111,366	102,017	19
Prepayments (165)	15,282	13,642	20
Interest and Dividends Receivable (171)	0	10,450	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,300,138</b>	<b>1,166,836</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	41,338	87,166	24
Other Deferred Debits (182-186)	6,634	36,821	25
<b>Total Deferred Debits</b>	<b>47,972</b>	<b>123,987</b>	
<b>Total Assets and Other Debits</b>	<b>10,338,431</b>	<b>10,159,013</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	180,674	180,674	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	3,196,458	3,013,356	<b>28</b>
<b>Total Proprietary Capital</b>	<b>3,377,132</b>	<b>3,194,030</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,100,000	3,255,000	<b>29</b>
Advances from Municipality (223)	166,800	250,200	<b>30</b>
Other Long-Term Debt (224)	232,774	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,499,574</b>	<b>3,505,200</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	241,720	248,556	<b>33</b>
Payables to Municipality (233)	8,316	6,752	<b>34</b>
Customer Deposits (235)	400	350	<b>35</b>
Taxes Accrued (236)	117,589	98,445	<b>36</b>
Interest Accrued (237)	42,008	35,807	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)	11,291	10,940	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	0	5	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>421,324</b>	<b>400,855</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	11,769	11,811	<b>43</b>
Other Deferred Credits (253)	380,922	383,523	<b>44</b>
<b>Total Deferred Credits</b>	<b>392,691</b>	<b>395,334</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)	48,469	43,601	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>48,469</b>	<b>43,601</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,599,241	2,619,993	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>10,338,431</b>	<b>10,159,013</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,465,025	0	0	3,347,230	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	295,488			8,815	7
<b>Total Utility Plant</b>	<b>2,760,513</b>	<b>0</b>	<b>0</b>	<b>3,356,045</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	364,784	0	0	1,420,563	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
<b>Total Accumulated Provision</b>	<b>364,784</b>	<b>0</b>	<b>0</b>	<b>1,420,563</b>	
<b>Net Utility Plant</b>	<b>2,395,729</b>	<b>0</b>	<b>0</b>	<b>1,935,482</b>	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	321,386	1,311,585			<b>1,632,971</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	44,156	98,808			<b>142,964</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,987				<b>2,987</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION CLEARING	2,927	20,986			<b>23,913</b>	<b>9</b>
Salvage	630	40			<b>670</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>50,700</b>	<b>119,834</b>	<b>0</b>	<b>0</b>	<b>170,534</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	7,302	10,768			<b>18,070</b>	<b>15</b>
Cost of removal	0	88			<b>88</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>7,302</b>	<b>10,856</b>	<b>0</b>	<b>0</b>	<b>18,158</b>	<b>19</b>
<b>Balance End of Year</b>	<b>364,784</b>	<b>1,420,563</b>	<b>0</b>	<b>0</b>	<b>1,785,347</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	4,887,517	47,801	17,482	4,917,836	1
<b>Other (specify):</b>					
Construction work in progress	0			0	2
<b>Total Nonutility Property (121)</b>	<b>4,887,517</b>	<b>47,801</b>	<b>17,482</b>	<b>4,917,836</b>	
Less accum. prov. depr. & amort. (122)	1,994,363	205,432	17,482	2,182,313	3
<b>Net Nonutility Property</b>	<b>2,893,154</b>	<b>(157,631)</b>	<b>0</b>	<b>2,735,523</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			94,993		94,993	85,212	3
<b>Total Electric Utility</b>					<b>94,993</b>	<b>85,212</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	94,993	85,212	1
Water utility (154)	16,373	16,805	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>111,366</b>	<b>102,017</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 issue	4,368	181	25,327	1
1997 issue	984	181	11,310	2
Loss on advance refunding of debt	40,476	189	4,701	3
<b>Total</b>			<b>41,338</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	180,674	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>180,674</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)	
1993 Bonds	06/23/1993	11/01/2009	4.83%	1,750,000	<b>1</b>
1997 Bonds	09/03/1997	11/01/2014	5.90%	1,350,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,100,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31: 3,100,000**

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1996 PROMISSORY NOTE	08/20/1996	08/20/2001	5.00%	166,800	1
<b>Total for Account 223</b>				<b>166,800</b>	
<b>Other Long-Term Debt (224)</b>					
1999 STATE TRUST FUND LOAN	03/03/1999	03/15/2003	4.75%	232,774	2
<b>Total for Account 224</b>				<b>232,774</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	98,445	1
<b>Accruals:</b>		
Charged water department expense	54,764	2
Charged electric department expense	86,252	3
Charged sewer department expense	7,245	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>148,261</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	99,000	6
Social Security taxes	23,447	7
PSC Remainder Assessment	4,472	8
<b>Other (explain):</b>		
GROSS REVENUES LICENSE FEE ASSESSMENT	2,198	9
<b>Total payments and other debits</b>	<b>129,117</b>	
<b>Balance end of year</b>	<b>117,589</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
None	0			0	1
1993 & 1997 MRB's	30,472	181,687	182,848	29,311	2
<b>Subtotal</b>	<b>30,472</b>	<b>181,687</b>	<b>182,848</b>	<b>29,311</b>	
<b>Advances from Municipality (223)</b>					
None	0			0	3
1996 Promissory Note	5,160	12,041	13,761	3,440	4
<b>Subtotal</b>	<b>5,160</b>	<b>12,041</b>	<b>13,761</b>	<b>3,440</b>	
<b>Other Long-Term Debt (224)</b>					
1999 STATE TRUST FUND LOAN	0	9,065	0	9,065	5
<b>Subtotal</b>	<b>0</b>	<b>9,065</b>	<b>0</b>	<b>9,065</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	175	19	2	192	6
<b>Subtotal</b>	<b>175</b>	<b>19</b>	<b>2</b>	<b>192</b>	
<b>Total</b>	<b>35,807</b>	<b>202,812</b>	<b>196,611</b>	<b>42,008</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	836,635	364,886	0	1,418,472	0	<b>2,619,993</b>	1
<b>Add credits during year:</b>							
For Services	3,001					<b>3,001</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
LINE EXTENSIONS		36,527				<b>36,527</b>	4
SOLOMON SOFTWARE	6,667	6,667		6,666		<b>20,000</b>	5
<b>Deduct charges (specify):</b>							
GRANT AMORTIZATION				80,280		<b>80,280</b>	6
<b>Balance End of Year</b>	<b>846,303</b>	<b>408,080</b>	<b>0</b>	<b>1,344,858</b>	<b>0</b>	<b>2,599,241</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	7

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SPECIAL ASSESSMENTS	380,922	2
<b>Total (Acct. 124):</b>	<b>380,922</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION	95,060	3
BOND RESERVE	352,567	4
WWTP EQUIPMENT REPLACEMENT	628,507	5
CONSTRUCTION ACCOUNT	466,531	6
<b>Total (Acct. 125):</b>	<b>1,542,665</b>	
<b>Depreciation Fund (126):</b>		
NONE		7
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	19,031	12
Electric	358,355	13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NON-REGULATED SEWER	50,798	15
<b>Total (Acct. 142):</b>	<b>428,184</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		16

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

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work		17
<b>Other (specify):</b>		
POLE CONTACTS	1,730	18
UNPAID INVOICES FOR MATERIAL AND MISC. LABOR	15,194	19
<b>Total (Acct. 143):</b>	<b>16,924</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT BILLS ON TAX ROLL	8,611	20
<b>Total (Acct. 145):</b>	<b>8,611</b>	
<b>Prepayments (165):</b>		
INSURANCE	15,282	21
<b>Total (Acct. 165):</b>	<b>15,282</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
MINOR ELECTRIC MATERIAL	6,634	24
<b>Total (Acct. 184):</b>	<b>6,634</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
GARBAGE COLLECTIONS	6,934	27
PUBLIC FIRE PROTECTION ADJUSTMENT	1,382	28
<b>Total (Acct. 233):</b>	<b>8,316</b>	
<b>Other Deferred Credits (253):</b>		
NONE	380,922	29
<b>Total (Acct. 253):</b>	<b>380,922</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	2,434,966	2,958,530	0	0	5,393,496	1
Materials and Supplies	16,589	90,102	0	0	106,691	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	343,085	1,366,074	0	0	1,709,159	4
Customer Advances for Construction	11,643	147			11,790	5
Contributions in Aid of Construction	841,469	386,483	0	0	1,227,952	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,255,358</b>	<b>1,295,928</b>	<b>0</b>	<b>0</b>	<b>2,551,286</b>	
Net Operating Income	20,382	137,748	0	0	158,130	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	1.62%	10.63%	N/A	N/A	6.20%	

### RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	180,674	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,104,907	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,285,581</b>	
<b>Net Income</b>		
Net Income	251,156	5
<b>Percent Return on Proprietary Capital</b>	<b>7.64%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

December 13, 2000

Mr. Eugene D. Weihert, Utility Superintendent  
Waterloo Water and Light Commission  
122 South Monroe Street  
Waterloo, WI 53594-1499

1999 Analytical Review DWCCA-6220-ELE

Dear Mr. Weihert:

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

1. The Commission is creating a database to track meter costs. If we divide the meter additions reported in Account 346, Meters, Page W-08, by the number of meters reported added on Page W-19, the result is an average cost of \$181 per ¾-inch meter. Please provide a copy of an invoice for a ¾-inch meter and the average cost of installation for your utility.
2. We noted that the 6-inch and 8-inch meters reported on page W-19 were not tested in 1999. The Wisconsin Administrative Code requires 6-inch and larger meters to be tested annually. Please make every effort to test your 6-inch and larger meters in service annually.
3. We noted Account 593, Maintenance of Overhead Lines, Page E-03, increased over \$10,000 and 15% from the previous year without explanation as requested in the schedule head note. Please provide a brief explanation.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please

do so. My e-mail address is [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\6220.doc

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## FINANCIAL SECTION FOOTNOTES

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cc: Mr. Raymond Robertson, Commission President

Response received 1/5/01:

1. Invoices provided. Average installation cost \$36. Also included in a/c 346 were cost of retrofit kit to convert meters to dialog read meter.
  2. Will make an effort to test 6 inch meters annually.
  3. Rebuilt a pole line to improve reliability.
- ele
-

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	277,280	1
<b>Total Sales of Water</b>	<b>277,280</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	424	2
Miscellaneous Service Revenues (471)	242	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,839	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>3,505</b>	
<b>Total Operating Revenues</b>	<b>280,785</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	14,247	8
Pumping Expenses (620-633)	54,930	9
Water Treatment Expenses (640-652)	18,312	10
Transmission and Distribution Expenses (660-678)	22,257	11
Customer Accounts Expenses (901-905)	10,829	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	40,908	14
<b>Total Operation and Maintenance Expenses</b>	<b>161,483</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	44,156	15
Amortization Expense (404-407)		16
Taxes (408)	54,764	17
<b>Total Other Operating Expenses</b>	<b>98,920</b>	
<b>Total Operating Expenses</b>	<b>260,403</b>	
<b>NET OPERATING INCOME</b>	<b>20,382</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	959	54,965	69,497	4
Commercial	127	49,902	31,120	5
Industrial	9	270,646	100,374	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,095</b>	<b>375,513</b>	<b>200,991</b>	
Private Fire Protection Service (462)	10		5,380	7
Public Fire Protection Service (463)	1		60,318	8
Other Sales to Public Authorities (464)	12	3,947	3,451	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	3,357	2,533	11
Interdepartmental Sales (467)	5	10,798	4,607	12
<b>Total Sales of Water</b>	<b>1,124</b>	<b>393,615</b>	<b>277,280</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Portland Sanitary District	City limits	3,357	2,533	1
<b>Total</b>		<b>3,357</b>	<b>2,533</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	60,318	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>60,318</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	424	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>424</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISC SALES	242	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>242</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,839	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>2,839</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	5,195	1
Operation Labor and Expenses (601)	9,052	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>14,247</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	22,041	17
Pumping Labor and Expenses (624)	12,608	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	6,574	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	1,423	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	12,284	25
<b>Total Pumping Expenses</b>	<b>54,930</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	6,146	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)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	11,437	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	729	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>18,312</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		<b>34</b>
Storage Facilities Expenses (661)	633	<b>35</b>
Transmission and Distribution Lines Expenses (662)	1,591	<b>36</b>
Meter Expenses (663)	2,793	<b>37</b>
Customer Installations Expenses (664)		<b>38</b>
Miscellaneous Expenses (665)		<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)		<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)		<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	6,614	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	9,646	<b>46</b>
Maintenance of Meters (676)		<b>47</b>
Maintenance of Hydrants (677)	980	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>22,257</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	4,702	<b>51</b>
Customer Records and Collection Expenses (903)	6,127	<b>52</b>
Uncollectible Accounts (904)		<b>53</b>

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>10,829</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	10,649	56
Office Supplies and Expenses (921)	1,381	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	1,588	59
Property Insurance (924)	2,071	60
Injuries and Damages (925)	1,152	61
Employee Pensions and Benefits (926)	19,293	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	4,319	65
Rents (931)		66
Maintenance of General Plant (932)	455	67
<b>Total Administrative and General Expenses</b>	<b>40,908</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>161,483</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		50,208	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,203	2
<b>Net property tax equivalent</b>		<b>49,005</b>	
Social Security		5,491	3
PSC Remainder Assessment		268	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>54,764</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.254341				3
County tax rate	mills		6.050109				4
Local tax rate	mills		12.654214				5
School tax rate	mills		13.631144				6
Voc. school tax rate	mills		1.881220				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>34.471028</b>				<b>10</b>
Less: state credit	mills		2.203839				11
<b>Net tax rate</b>	mills		<b>32.267189</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>12.654214</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.512364</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>28.166578</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>34.471028</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.817109</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>32.267189</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>26.365802</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,404,908</b>	2,404,908				22
Materials & Supplies	\$	<b>16,805</b>	16,805				23
<b>Subtotal</b>	\$	<b>2,421,713</b>	<b>2,421,713</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,421,713</b>	<b>2,421,713</b>				<b>26</b>
Assessment Ratio	dec.		0.786344				27
<b>Assessed Value</b>	\$	<b>1,904,299</b>	<b>1,904,299</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>26.365802</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>50,208</b>	<b>50,208</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	28,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>50,208</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,012		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)	23,973		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	19,614		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>45,599</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	329,471		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	167,268	3,812	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,086		20
<b>Total Pumping Plant</b>	<b>498,825</b>	<b>3,812</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,068		23
<b>Total Water Treatment Plant</b>	<b>4,068</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,017		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2,012	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)	1,750		22,223	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			19,614	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>1,750</b>	<b>0</b>	<b>43,849</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			329,471	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,827		169,253	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,086	20
<b>Total Pumping Plant</b>	<b>1,827</b>	<b>0</b>	<b>500,810</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,068	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,068</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			2,017	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	83,086		26
Transmission and Distribution Mains (343)	1,223,542	30,549	27
Fire Mains (344)	0		28
Services (345)	217,584	2,462	29
Meters (346)	116,047	7,587	30
Hydrants (348)	125,491		31
Other Transmission and Distribution Plant (349)	318		32
<b>Total Transmission and Distribution Plant</b>	<b>1,768,085</b>	<b>40,598</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	38		33
Structures and Improvements (390)	7,305		34
Office Furniture and Equipment (391)	433		35
Computer Equipment (391.1)	3,067	7,019	36
Transportation Equipment (392)	27,143	15,990	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	48,949		39
Laboratory Equipment (395)	973		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	423		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>88,331</b>	<b>23,009</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,404,908</b>	<b>67,419</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,404,908</b>	<b>67,419</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			83,086 26
Transmission and Distribution Mains (343)	925		1,253,166 27
Fire Mains (344)			0 28
Services (345)	146		219,900 29
Meters (346)	2,164		121,470 30
Hydrants (348)			125,491 31
Other Transmission and Distribution Plant (349)	318		0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,553</b>	<b>0</b>	<b>1,805,130</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			38 33
Structures and Improvements (390)			7,305 34
Office Furniture and Equipment (391)	75		358 35
Computer Equipment (391.1)	97		9,989 36
Transportation Equipment (392)			43,133 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			48,949 39
Laboratory Equipment (395)			973 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			423 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>172</b>	<b>0</b>	<b>111,168</b>
<b>Total utility plant in service directly assignable</b>	<b>7,302</b>	<b>0</b>	<b>2,465,025</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>7,302</b>	<b>0</b>	<b>2,465,025</b>

### 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	1,170	2.94%	680	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	4,817	1.77%	347	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>5,987</b>		<b>1,027</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	29,667	2.44%	8,039	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	3,569	4.42%	7,437	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,086	1.00%		15
<b>Total Pumping Plant</b>	<b>35,322</b>		<b>15,476</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	(2,210)	6.00%	244	17
<b>Total Water Treatment Plant</b>	<b>(2,210)</b>		<b>244</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	50,267	1.87%	1,554	19
Transmission and Distribution Mains (343)	72,783	0.93%	11,517	20
Fire Mains (344)	0			21
Services (345)	47,968	2.09%	4,572	22
Meters (346)	35,417	5.03%	5,974	23
Hydrants (348)	17,263	1.59%	1,995	24
Other Transmission and Distribution Plant (349)	316	1.00%		25
<b>Total Transmission and Distribution Plant</b>	<b>224,014</b>		<b>25,612</b>	

**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	1,750				100	4
315					0	5
316					5,164	6
317					0	7
	<b>1,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,264</b>	
321					37,706	8
322					0	9
323					0	10
324					0	11
325	1,827				9,179	12
326					0	13
327					0	14
328					2,086	15
	<b>1,827</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,971</b>	
331					0	16
332					(1,966)	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,966)</b>	
341					0	18
342					51,821	19
343	925				83,375	20
344					0	21
345	146				52,394	22
346	2,164		630		39,857	23
348					19,258	24
349	318				(2)	25
	<b>3,553</b>	<b>0</b>	<b>630</b>	<b>0</b>	<b>246,703</b>	

**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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	2,064	2.25%	164	<b>26</b>
Office Furniture and Equipment (391)	381	1.00%		<b>27</b>
Computer Equipment (391.1)	1,613	26.67%	1,741	<b>28</b>
Transportation Equipment (392)	16,478	8.33%	2,927	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	36,583	5.83%	2,854	<b>31</b>
Laboratory Equipment (395)	986	1.00%		<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	168	9.17%	39	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>58,273</b>		<b>7,725</b>	
<b>Total accum. prov. directly assignable</b>	<b>321,386</b>		<b>50,084</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>321,386</b>		 <b>50,084</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					2,228	26
391	75				306	27
391.1	97				3,257	28
392					19,405	29
393					0	30
394					39,437	31
395				(14)	972	32
396					0	33
397					207	34
397.1					0	35
398					0	36
399					0	37
	172	0	0	(14)	65,812	
	<b>7,302</b>	<b>0</b>	<b>630</b>	<b>(14)</b>	<b>364,784</b>	
					0	38
	<b>7,302</b>	<b>0</b>	<b>630</b>	<b>(14)</b>	<b>364,784</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			31,694	31,694	1
February			29,708	29,708	2
March			33,123	33,123	3
April			26,993	26,993	4
May			33,438	33,438	5
June			36,175	36,175	6
July			40,232	40,232	7
August			39,718	39,718	8
September			39,247	39,247	9
October			38,568	38,568	10
November			33,569	33,569	11
December			34,226	34,226	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>416,691</b>	<b>416,691</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				5	13
Less: Other utility use				100	14
Other utility use explanation:					15
sewer flushing, hydrant flushing, fire department use					
Water pumped into distribution system				416,586	16
Less: Water sold				393,615	17
Losses and unaccounted for				22,971	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,618	21
Date of maximum: 9/11/1999					22
Cause of maximum:					23
SUMMER USAGE					
Minimum gallons pumped by all methods in any one day during reporting year				464	24
Date of minimum: 1/1/1999					25
Total KWH used for pumping for the year				399,350	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
200 S. MONROE ST.	#1	172	10	468,000	Yes	<b>1</b>
600 LUM AVE.	#2	249	10	720,000	Yes	<b>2</b>
PORTER ST.	#4	250	20	800,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
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	BOOSTER PUMP #1	BOOSTER PUMP #2	BOOSTER PUMP #3	1
Location	600 LUM AVE.	600 LUM AVE.	600 LUM AVE.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	CRANE DEMING	CRANE DEMING	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	300	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9
Year Installed	1997	1997	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	20	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP #4	BOOSTER PUMP #5	WELL #1	14
Location	HIAWATHA TR.	HIAWAHTA TR.	200 S. MONROE ST.	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PACO	PACO	GOULDS	18
Year Installed	1990	1990	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	50	500	700	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	U. S. MOTOR	22
Year Installed	1990	1990	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	5	20	50	25
				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 #2	WELL #4		1
Location	600 LUM AVE.	PORTER ST.		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS	LAYNE & BOWL		5
Year Installed	1953	1968		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	475	530		8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR		9 10
Year Installed	1953	1968		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	60		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	INDIAN HILLS	SQUIRE ST.	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1967	1910	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	100	165	6
Total capacity in gallons	1,000,000	100,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		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.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	742	0	0	0	<b>742</b>	<b>1</b>
M	D	1.000	158	0	0	0	<b>158</b>	<b>2</b>
M	D	1.250	963	0	0	0	<b>963</b>	<b>3</b>
M	D	1.500	177	0	0	0	<b>177</b>	<b>4</b>
M	D	2.000	240	0	0	0	<b>240</b>	<b>5</b>
M	D	4.000	3,069	0	0	0	<b>3,069</b>	<b>6</b>
M	D	6.000	44,233	0	430	1,022	<b>44,825</b>	<b>7</b>
M	T	6.000	410	0	0	0	<b>410</b>	<b>8</b>
M	D	8.000	16,898	450	0	0	<b>17,348</b>	<b>9</b>
M	D	10.000	10,922	0	30	0	<b>10,892</b>	<b>10</b>
M	D	12.000	4,178	0	0	204	<b>4,382</b>	<b>11</b>
M	T	12.000	2,656	0	0	0	<b>2,656</b>	<b>12</b>
<b>Total Within Municipality</b>			<b>84,646</b>	<b>450</b>	<b>460</b>	<b>1,226</b>	<b>85,862</b>	
<b>Total Utility</b>			<b>84,646</b>	<b>450</b>	<b>460</b>	<b>1,226</b>	<b>85,862</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	167	0	0	0	167		1
M	0.750	504	0	3	0	501		2
M	1.000	318	4	0	0	322		3
M	1.250	5	0	0	0	5		4
M	1.500	7	0	0	10	17		5
M	2.000	13	0	0	0	13		6
M	3.000	4	0	0	0	4		7
M	4.000	9	0	0	0	9		8
M	6.000	11	0	0	0	11		9
<b>Total Utility</b>		<b>1,038</b>	<b>4</b>	<b>3</b>	<b>10</b>	<b>1,049</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	859	0	35	0	<b>824</b>	28	<b>1</b>
0.750	276	42	4	0	<b>314</b>	18	<b>2</b>
1.000	79	0	0	0	<b>79</b>	1	<b>3</b>
1.500	22	0	0	0	<b>22</b>	0	<b>4</b>
2.000	21	0	0	0	<b>21</b>	0	<b>5</b>
3.000	10	0	0	0	<b>10</b>	0	<b>6</b>
4.000	8	0	0	0	<b>8</b>	0	<b>7</b>
6.000	1	0	0	0	<b>1</b>	0	<b>8</b>
8.000	1	0	0	0	<b>1</b>	0	<b>9</b>
10.000	1	0	0	0	<b>1</b>	0	<b>10</b>
<b>Total:</b>	<b>1,278</b>	<b>42</b>	<b>39</b>	<b>0</b>	<b>1,281</b>	<b>47</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	698	67	2	2	4	51	<b>824</b>	<b>1</b>
0.750	249	16	2	0	0	47	<b>314</b>	<b>2</b>
1.000	37	22	1	3	0	16	<b>79</b>	<b>3</b>
1.500	0	16	1	0	1	4	<b>22</b>	<b>4</b>
2.000	0	9	3	4	1	4	<b>21</b>	<b>5</b>
3.000	0	3	2	1	1	3	<b>10</b>	<b>6</b>
4.000	0	2	1	1	0	4	<b>8</b>	<b>7</b>
6.000	0	0	1	0	0	0	<b>1</b>	<b>8</b>
8.000	0	0	1	0	0	0	<b>1</b>	<b>9</b>
10.000	0	0	0	0	0	1	<b>1</b>	<b>10</b>
<b>Total:</b>	<b>984</b>	<b>135</b>	<b>14</b>	<b>11</b>	<b>7</b>	<b>130</b>	<b>1,281</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	143				143	2
<b>Total Fire Hydrants</b>	<b>143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>143</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

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## WATER OPERATING SECTION FOOTNOTES

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

Accounts 332, 349, 391.1 and 395 are fully depreciated. I entered a depreciation rate of 1% on these accounts; otherwise I could not exit the page.

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### Reservoirs, Standpipes & Water Treatment (Page W-16)

Water Treatment Plant - Point of Application is at the three well houses. Rated capacity of filter plant is unavailable.

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### Water Mains (Page W-17)

Adjustment of 1226' - Dollars reported in 1998, but not footage

Main added was paid for by the utility.

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### Water Services (Page W-18)

Adjustment of ten (10) services - Dollars were added in 1998, but not number of services.

Three (3) water services were installed by the utility. One (1) water service was paid for by the customer (McKay Nursery).

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	3,248,688	1
<b>Total Sales of Electricity</b>	<b>3,248,688</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	6,648	2
Miscellaneous Service Revenues (451)	1,478	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,831	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	4,530	7
<b>Total Other Operating Revenues</b>	<b>15,487</b>	
<b>Total Operating Revenues</b>	<b>3,264,175</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	2,629,069	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	113,846	10
Customer Accounts Expenses (901-905)	42,331	11
Sales Expenses (911-916)	4,110	12
Administrative and General Expenses (920-932)	152,011	13
<b>Total Operation and Maintenance Expenses</b>	<b>2,941,367</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	98,808	14
Amortization Expense (404-407)		15
Taxes (408)	86,252	16
<b>Total Other Expenses</b>	<b>185,060</b>	
<b>Total Operating Expenses</b>	<b>3,126,427</b>	
<b>NET OPERATING INCOME</b>	<b>137,748</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	6,648	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>6,648</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISC.	1,478	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,478</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENTAL OF MISC. ELECTRIC EQUIPMENT	2,831	5
<b>Total Rent from Electric Property (454)</b>	<b>2,831</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNT & MATERIAL CHARGES	4,530	7
<b>Total Other Electric Revenues (456)</b>	<b>4,530</b>	

## 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>
<b>POWER PRODUCTION EXPENSES</b>	
<b>STEAM POWER GENERATION EXPENSES</b>	
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>	
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
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>	
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)
<b>POWER PRODUCTION EXPENSES</b>	
<b>OTHER POWER GENERATION EXPENSES</b>	
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
<b>Total Other Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER SUPPLY EXPENSES</b>	
Purchased Power (555)	2,629,069 34
System Control and Load Dispatching (556)	35
Other Expenses (557)	36
<b>Total Other Power Supply Expenses</b>	<b>2,629,069</b>
<b>Total Power Production Expenses</b>	<b>2,629,069</b>
<b>TRANSMISSION EXPENSES</b>	
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
<b>Total Transmission Expenses</b>	<b>0</b>
<b>DISTRIBUTION EXPENSES</b>	
Operation Supervision and Engineering (580)	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)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	16,426	52
Overhead Line Expenses (583)	24,443	53
Underground Line Expenses (584)	13,066	54
Street Lighting and Signal System Expenses (585)	4,588	55
Meter Expenses (586)	4,554	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	8,343	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	10,345	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	28,102	63
Maintenance of Underground Lines (594)	263	64
Maintenance of Line Transformers (595)		65
Maintenance of Street Lighting and Signal Systems (596)	3,716	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
<b>Total Distribution Expenses</b>	<b>113,846</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	14,516	70
Customer Records and Collection Expenses (903)	27,815	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>42,331</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	4,110	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		<b>77</b>
<b>Total Sales Expenses</b>	<b>4,110</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	31,421	<b>78</b>
Office Supplies and Expenses (921)	19,496	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		<b>80</b>
Outside Services Employed (923)	22,873	<b>81</b>
Property Insurance (924)	4,190	<b>82</b>
Injuries and Damages (925)	2,316	<b>83</b>
Employee Pensions and Benefits (926)	41,133	<b>84</b>
Regulatory Commission Expenses (928)		<b>85</b>
Duplicate Charges -- Credit (929)		<b>86</b>
Miscellaneous General Expenses (930)	28,306	<b>87</b>
Rents (931)		<b>88</b>
Maintenance of General Plant (932)	2,276	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>152,011</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,941,367</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		67,935	1
Social Security		11,915	2
Wisconsin Gross Receipts Tax		2,198	3
PSC Remainder Assessment		4,204	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>86,252</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.254341				3
County tax rate	mills		6.050109				4
Local tax rate	mills		12.654214				5
School tax rate	mills		13.631144				6
Voc. school tax rate	mills		1.881220				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>34.471028</b>				10
Less: state credit	mills		2.203839				11
<b>Net tax rate</b>	mills		<b>32.267189</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>12.654214</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.512364</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>28.166578</b>				17
<b>Total Tax Rate</b>	mills		<b>34.471028</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.817109</b>				19
<b>Total tax net of state credit</b>	mills		<b>32.267189</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>26.365802</b>				21
Utility Plant, Jan. 1	\$	<b>3,220,064</b>	3,220,064				22
Materials & Supplies	\$	<b>85,212</b>	85,212				23
<b>Subtotal</b>	\$	<b>3,305,276</b>	<b>3,305,276</b>				24
Less: Plant Outside Limits	\$	<b>28,550</b>	28,550				25
<b>Taxable Assets</b>	\$	<b>3,276,726</b>	<b>3,276,726</b>				26
Assessment Ratio	dec.		0.786344				27
<b>Assessed Value</b>	\$	<b>2,576,634</b>	<b>2,576,634</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>26.365802</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>67,935</b>	<b>67,935</b>				30
Tax Equivalent per 1994 PSC Report	\$	49,526					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>67,935</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 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)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	75,271		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>75,271</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	940		34
Structures and Improvements (361)	4,926		35
Station Equipment (362)	649,433	552,469	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	139,622	7,295	38
Overhead Conductors and Devices (365)	171,842	6,356	39
Underground Conduit (366)	3,790		40
Underground Conductors and Devices (367)	238,897	60,422	41
Line Transformers (368)	408,493	116,076	42
Services (369)	207,128	7,486	43
Meters (370)	143,878	2,794	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	133,690		47
<b>Total Distribution Plant</b>	<b>2,102,639</b>	<b>752,898</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,553		48
Structures and Improvements (390)	64,253		49
Office Furniture and Equipment (391)	15,250		50
Computer Equipment (391.1)	32,614	12,511	51
Transportation Equipment (392)	182,888	15,990	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	34,879	6,769	54
Laboratory Equipment (395)	9,158		55
Power Operated Equipment (396)	46,674		56
Communication Equipment (397)	4,651		57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			75,271 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>75,271</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			940 34
Structures and Improvements (361)			4,926 35
Station Equipment (362)			1,201,902 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			146,917 38
Overhead Conductors and Devices (365)			178,198 39
Underground Conduit (366)			3,790 40
Underground Conductors and Devices (367)			299,319 41
Line Transformers (368)	4,424		520,145 42
Services (369)	210		214,404 43
Meters (370)	581		146,091 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			133,690 47
<b>Total Distribution Plant</b>	<b>5,215</b>	<b>0</b>	<b>2,850,322</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,553 48
Structures and Improvements (390)			64,253 49
Office Furniture and Equipment (391)	3,918		11,332 50
Computer Equipment (391.1)	1,635		43,490 51
Transportation Equipment (392)			198,878 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			41,648 54
Laboratory Equipment (395)			9,158 55
Power Operated Equipment (396)			46,674 56
Communication Equipment (397)			4,651 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)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>391,920</b>	<b>35,270</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,569,830</b>	<b>788,168</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>2,569,830</b>	<b>788,168</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>5,553</b>	<b>0</b>	<b>421,637</b>
<b>Total utility plant in service directly assignable</b>	<b>10,768</b>	<b>0</b>	<b>3,347,230</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>10,768</b>	<b>0</b>	<b>3,347,230</b>

### 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)
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	33,468	3.33%	2,507

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					<b>35,975</b>	<b>25</b>

**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)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>33,468</b>		<b>2,507</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	807	3.00%	148	27
Station Equipment (362)	327,833	3.33%	30,825	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	96,478	4.00%	5,731	30
Overhead Conductors and Devices (365)	105,128	3.00%	5,251	31
Underground Conduit (366)	2,108	2.50%	95	32
Underground Conductors and Devices (367)	67,666	3.33%	8,961	33
Line Transformers (368)	142,459	3.00%	13,930	34
Services (369)	108,556	4.50%	9,485	35
Meters (370)	86,020	3.33%	4,828	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	127,048	5.00%	6,684	39
<b>Total Distribution Plant</b>	<b>1,064,103</b>		<b>85,938</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	27,184	2.50%	1,606	40
Office Furniture and Equipment (391)	16,277	1.00%		41
Computer Equipment (391.1)	15,739	14.29%	5,437	42
Transportation Equipment (392)	87,996	8.33%	18,620	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	17,781	6.67%	2,552	45
Laboratory Equipment (395)	8,739	5.00%	458	46
Power Operated Equipment (396)	37,642	7.69%	2,366	47
Communication Equipment (397)	2,656	6.67%	310	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>214,014</b>		<b>31,349</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,311,585</b>		<b>119,794</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	35,975	
361					955	27
362					358,658	28
363					0	29
364			40		102,249	30
365					110,379	31
366					2,203	32
367					76,627	33
368	4,424				151,965	34
369	210	88			117,743	35
370	581				90,267	36
371					0	37
372					0	38
373					133,732	39
	5,215	88	40	0	1,144,778	
390					28,790	40
391	3,918				12,359	41
391.1	1,635				19,541	42
392					106,616	43
393					0	44
394					20,333	45
395					9,197	46
396					40,008	47
397					2,966	48
398					0	49
399					0	50
	5,553	0	0	0	239,810	
	10,768	88	40	0	1,420,563	

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>1,311,585</u></u>		<u><u>119,794</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>10,768</b>	<b>88</b>	<b>40</b>	<b>0</b>	<b>1,420,563</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)		25.24	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
26.4 KV		0.93	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		7.27	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
<b>Transmission System</b>			
34.5 kV			8
69 kV			9
115 kV			10
138 kV			11
<b>Other:</b>			
NONE			12

### 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
Nonfarm Customers	1
<b>Total</b>	<b>1</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	0
Nonfarm	0
<b>Total</b>	<b>0</b>
Customers served at other than rural rates:	10
Farm	12
Nonfarm	137
<b>Total</b>	<b>149</b>
<b>Total customers on rural lines at end of year</b>	<b>149</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	11,515	Wednesday	01/13/1999	10:00	6,212	1
February	02	11,045	Tuesday	02/09/1999	09:00	5,515	2
March	03	10,803	Monday	03/22/1999	10:00	5,836	3
April	04	9,655	Monday	04/12/1999	11:00	4,587	4
May	05	9,462	Wednesday	05/05/1999	11:00	4,737	5
June	06	11,342	Tuesday	06/08/1999	15:00	5,527	6
July	07	11,478	Friday	07/23/1999	13:00	6,289	7
August	08	11,126	Wednesday	08/11/1999	11:00	5,974	8
September	09	10,836	Wednesday	09/08/1999	12:00	5,748	9
October	10	10,739	Tuesday	10/26/1999	11:00	6,102	10
November	11	10,795	Wednesday	11/10/1999	18:00	5,782	11
December	12	11,344	Monday	12/13/1999	10:00	6,243	12
<b>Total</b>		<b>130,140</b>				<b>68,552</b>	

**System Name** Wisconsin Public Power, Inc.

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power, Inc.

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	68,552	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>68,552</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	65,502	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>65,502</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	3,050	27
<b>Total Energy Losses</b>	<b>3,050</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.4492%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>68,552</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RESIDENTIAL	RG-1	1,399	12,386	1	
<b>Total Sales for Residential Sales</b>		<b>1,399</b>	<b>12,386</b>		
<b>Commercial &amp; Industrial</b>					
SMALL POWER	CP-1	15	4,504	2	
LARGE POWER	CP-2	8	13,757	3	
INDUSTRIAL POWER	CP-3	4	27,102	4	
GENERAL	GS-1	260	7,313	5	
<b>Total Sales for Commercial &amp; Industrial</b>		<b>287</b>	<b>52,676</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREET LIGHTING	MS-1	1	440	6	
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>440</b>		
<b>Sales for Resale</b>					
NONE				7	
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,687</b>	<b>65,502</b>		

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		646,070	37,256	<b>683,326</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>646,070</b>	<b>37,256</b>	<b>683,326</b>	
16,100	21,097	234,358	12,789	<b>247,147</b>	<b>2</b>
34,903	39,923	621,355	37,796	<b>659,151</b>	<b>3</b>
62,530	69,737	1,149,637	79,468	<b>1,229,105</b>	<b>4</b>
		364,763	21,080	<b>385,843</b>	<b>5</b>
<b>113,533</b>	<b>130,757</b>	<b>2,370,113</b>	<b>151,133</b>	<b>2,521,246</b>	
		42,954	1,162	<b>44,116</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>42,954</b>	<b>1,162</b>	<b>44,116</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>113,533</b>	<b>130,757</b>	<b>3,059,137</b>	<b>189,551</b>	<b>3,248,688</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Sub-station				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	26.4 kV				4
Point of Metering	Sub-station				5
Total of 12 Monthly Maximum Demands -- kW	130,140				6
Average load factor	<b>72.1583%</b>				7
Total Cost of Purchased Power	2,629,069				8
Average cost per kWh	<b>0.0384</b>				9
On-Peak Hours (if applicable)	7:00 am - 9:00 pm				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	2,728	3,485			12
February	2,613	2,903			13
March	2,825	3,011			14
April	2,329	2,258			15
May	2,129	2,608			16
June	2,729	2,798			17
July	2,896	3,393			18
August	2,859	3,115			19
September	2,716	3,031			20
October	2,777	3,324			21
November	2,716	3,066			22
December	3,047	3,196			23
<b>Total kWh (000)</b>	<b>32,364</b>	<b>36,188</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Eastside	Main	Perry	Westside	1
Voltage--High Side	24,900	26,400	26,400	26,400	2
Voltage--Low Side	4,160	4,160	480	4,160	3
Num. Main Transformers in Operation	1	1	4	1	4
Capacity of Transformers in kVA	5,000	5,000	9,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,922	473	40,443	1
Acquired during year	50	18	3,346	2
<b>Total</b>	<b>1,972</b>	<b>491</b>	<b>43,789</b>	<b>3</b>
Retired during year	29	6	295	4
Sales, transfers or adjustments increase (decrease)	(3)			5
<b>Number end of year</b>	<b>1,940</b>	<b>485</b>	<b>43,494</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,734	366	30,325	8
In utility's use	22	28	6,108	9
Inactive transformers on system			7,061	10
Locked meters on customers' premises	10			11
In stock	174	91		12
<b>Total end of year</b>	<b>1,940</b>	<b>485</b>	<b>43,494</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Fluorescent	160	120	90,376	<b>1</b>
Mercury Vapor	250	179	244,779	<b>2</b>
Sodium Vapor	150	77	63,294	<b>3</b>
<b>Total</b>		<b>376</b>	<b>398,449</b>	
<b>Ornamental</b>				
Mercury Vapor	175	12	10,634	<b>4</b>
Mercury Vapor	250	3	4,101	<b>5</b>
Sodium Vapor	100	16	6,610	<b>6</b>
Sodium Vapor	150	24	19,706	<b>7</b>
<b>Total</b>		<b>55</b>	<b>41,051</b>	
<b>Other</b>				
NONE				<b>8</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

a/c 593: rebuilt pole line to improve reliability. ele

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

A 5000-kVa transformer was installed at the new eastside sub-station for a total installed cost of \$90,320.00.

A new sub-station was added in 1999.

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

Account #391 is fully depreciated. I entered 1% depreciation rate; otherwise I could not exit the page.

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	571,266	1
<b>Total Sewage Operating Revenues</b>	<b>571,266</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	1,568	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	779	6
Amortization of Construction Grants (636)	80,280	7
<b>Total Other Operating Revenues</b>	<b>82,627</b>	
<b>Total Operating Revenues</b>	<b>653,893</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	197,878	8
Maintenance Expenses (831-834)	35,807	9
Customer Accounting & Collection Expenses (840-843)	9,767	10
Administrative and General Expenses (850-857)	44,179	11
<b>Total Operation and Maintenance Expenses</b>	<b>287,631</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	189,419	12
Amortization Expense (404)		13
Taxes (408)	7,245	14
<b>Total Other Operating Expenses</b>	<b>196,664</b>	
<b>Total Operating Expenses</b>	<b>484,295</b>	
<b>NET OPERATING INCOME</b>	<b>169,598</b>	

### SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	954	51,997	285,456	5
Commercial Revenues	123	24,249	109,567	6
Industrial Revenues	9	20,443	134,933	7
Revenues from Public Authorities	11	3,034	13,368	8
<b>Total Measured Service to General Customers (622)</b>	<b>1,097</b>	<b>99,723</b>	<b>543,324</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)	1	3,545	14,701	10
Other Sewerage Service (625)	4	1,488	13,241	11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>1,102</b>	<b>104,756</b>	<b>571,266</b>	

### HIGH STRENGTH CONTRIBUTORS

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

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

### OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	1,568	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>1,568</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
MISCELLANEOUS SALES	779	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>779</b>	
<b>Amortization of Construction Grants (636):</b>		
MONTHLY ACCRUAL TO AMORTIZE GRANTS	80,280	7
<b>Total Amortization of Construction Grants (636)</b>	<b>80,280</b>	

## 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)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	60,627	1
Power and Fuel for Pumping (821)	79,275	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	603	4
Phosphorous Removal Chemicals (824)	15,195	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	42,178	8
Transportation Expenses (828)		9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>197,878</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)	4,402	12
Maintenance of Treatment and Disposal Plant Equipment (833)	22,486	13
Maintenance of General Plant Structures and Equipment (834)	8,919	14
<b>Total Maintenance Expenses</b>	<b>35,807</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	6,605	15
Flat Rate Inspections (841)		16
Meter Reading (842)	3,162	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>9,767</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	2,244	19
Office Supplies and Expenses (851)	8,396	20
Outside Services Employed (852)	3,350	21
Insurance Expense (853)	3,618	22
Employees Pensions and Benefits (854)	20,488	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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	6,083	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>44,179</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>287,631</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		7,245	1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment			3
Other (specify): NONE			4
<b>Total tax expense</b>		<u><u>7,245</u></u>	

### SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
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)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	41,430		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	34,736		16
<b>Total Collection System Pumping Installations</b>	<b>76,166</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	400		17
Structures and Improvements (331)	2,371,443	12,000	18
Preliminary Treatment Equipment (332)	226,969		19
Primary Treatment Equipment (333)	59,987		20
Secondary Treatment Equipment (334)	1,033,200		21
Advanced Treatment Equipment (335)	223,197		22
Chlorination Equipment (336)	53,730		23
Sludge Treatment and Disposal Equipment (337)	213,482		24
Plant Site Piping (338)	348,047		25
Flow Metering and Monitoring Equipment (339)	64,242		26
Outfall Sewer Pipes (340)	0		27

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			41,430 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			34,736 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>76,166</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			400 17
Structures and Improvements (331)			2,383,443 18
Preliminary Treatment Equipment (332)			226,969 19
Primary Treatment Equipment (333)			59,987 20
Secondary Treatment Equipment (334)			1,033,200 21
Advanced Treatment Equipment (335)			223,197 22
Chlorination Equipment (336)			53,730 23
Sludge Treatment and Disposal Equipment (337)			213,482 24
Plant Site Piping (338)			348,047 25
Flow Metering and Monitoring Equipment (339)			64,242 26
Outfall Sewer Pipes (340)			0 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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	45,296		28
<b>Total Treatment and Disposal Plant</b>	<b>4,639,993</b>	<b>12,000</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	34		29
Structures and Improvements (371)	3,038		30
Office Furniture and Equipment (372)	1,267		31
Computer Equipment (372.1)	4,836	9,906	32
Transportation Equipment (373)	20,029	25,895	33
Other General Equipment (379)	142,155		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>171,359</b>	<b>35,801</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,887,518</b>	<b>47,801</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>4,887,518</b>	<b>47,801</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			45,296 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>4,651,993</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			34 29
Structures and Improvements (371)			3,038 30
Office Furniture and Equipment (372)	183		1,084 31
Computer Equipment (372.1)	340		14,402 32
Transportation Equipment (373)	16,959		28,965 33
Other General Equipment (379)			142,155 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>17,482</b>	<b>0</b>	<b>189,678</b>
<b>Total utility plant in service directly assignable</b>	<b>17,482</b>	<b>0</b>	<b>4,917,837</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>17,482</b>	<b>0</b>	<b>4,917,837</b>

### SEWER SERVICES

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

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

NONE

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## SEWER OPERATING SECTION FOOTNOTES

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NONE