



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: PLYMOUTH UTILITIES

---

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

---

For the Year Ended: DECEMBER 31, 2001

---

**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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

## TABLE OF CONTENTS

Schedule Name	Page
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26
<b>SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	S-01
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service	S-07
Sewer Services	S-09
Sewer Mains	S-10
Sewer Operating Section Footnotes	S-11

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** PLYMOUTH UTILITIES

**Utility Address:** 12 S. MILWAUKEE ST.  
P.O. BOX 277  
PLYMOUTH, WI 53073-0277

**When was utility organized?** 9/24/1901

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** plymouthutilities.com

---

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

**Name:** HOWARD R. BUNKERT

**Title:** FINANCE MANAGER

**Office Address:**

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

**Telephone:** (920) 893 - 1471

**Fax Number:** (920) 892 - 2760

**E-mail Address:**

---

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

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

**Name:** WILLIAM B. KILEY

**Title:** MAYOR

**Office Address:**

128 SMITH ST.  
P.O. BOX 107  
PLYMOUTH, WI 53073-0107

**Telephone:** (920) 893 - 1271

**Fax Number:** (920) 893 - 1083

**E-mail Address:**

---

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY LLP  
10 TERRACE CT.  
P.O. BOX 7396  
MADISON, WI 53707-7398

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

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

**E-mail Address:**

**Date of most recent audit report:** 2/13/2002

**Period covered by most recent audit:** 2001

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

**Name:** JOHN T. MACKINNON

**Title:** MANAGER

**Office Address:**

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

**Telephone:** (920) 893 - 1471

**Fax Number:** (920) 892 - 2760

**E-mail Address:**

**Name of utility commission/committee:** Plymouth Common Council

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

- CLK CHARLENE AUGUST
- ALD JEFFREY S. BACHMANN
- ALD DANIEL E. BUSS
- ALD PAMELA DAVENPORT
- ALD KATHLEEN DUNN
- ALD JAMES FLANAGAN
- ALD ROBERT L. HERRMANN
- MYR WILLIAM B. KILEY
- ALD PETER G. RAMMER
- ALD JEREMY J. REILLY

**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. § 66.0819 of the Wisconsin Statutes?** YES

**Date of Ordinance:** 12/29/1995

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

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

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	13,327,722	11,886,178	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	10,202,783	8,980,695	2
Depreciation Expense (403)	1,265,645	1,224,801	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	511,344	451,271	5
<b>Total Operating Expenses</b>	<b>11,979,772</b>	<b>10,656,767</b>	
<b>Net Operating Income</b>	<b>1,347,950</b>	<b>1,229,411</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,347,950</b>	<b>1,229,411</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	23,400	12,678	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	365,590	378,378	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>388,990</b>	<b>391,056</b>	
<b>Total Income</b>	<b>1,736,940</b>	<b>1,620,467</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,736,940</b>	<b>1,620,467</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	369,006	388,130	14
Amortization of Debt Discount and Expense (428)	7,349	7,748	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	15,133	17,158	17
Other Interest Expense (431)	109	1,190	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>391,597</b>	<b>414,226</b>	
<b>Net Income</b>	<b>1,345,343</b>	<b>1,206,241</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,757,165	14,549,346	20
Balance Transferred from Income (433)	1,345,343	1,206,241	21
Miscellaneous Credits to Surplus (434)	29,674	26,232	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	22,826	24,654	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>17,109,356</b>	<b>15,757,165</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	365,590	5
<b>Total (Acct. 419):</b>	<b>365,590</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
PORTION OF TAX EQUIVALENT WAVIED - 25% TO WATER PLANT	29,674	9
<b>Total (Acct. 434):</b>	<b>29,674</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
DONATED TIME TO CITY OF PLYMOUTH	22,826	12
<b>Total (Acct. 439)--Debit:</b>	<b>22,826</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)		31,101			31,101	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		5,578			5,578	2
Payroll		1,788			1,788	3
Materials					0	4
Taxes		335			335	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>7,701</b>	<b>0</b>	<b>0</b>	<b>7,701</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>23,400</b>	<b>0</b>	<b>0</b>	<b>23,400</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	1,055,791	10,839,370	1,432,561	0	<b>13,327,722</b>	<b>1</b>
Less: interdepartmental sales	2,725	120,492	383	0	<b>123,600</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.)	11,400				<b>11,400</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	3,889	17,543	3,337		<b>24,769</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>1,037,777</b>	<b>10,701,335</b>	<b>1,428,841</b>	<b>0</b>	<b>13,167,953</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	162,767	9,104	171,871	1
Electric operating expenses	442,979	24,777	467,756	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	276,026	15,439	291,465	5
Merchandising and jobbing	1,693	95	1,788	6
Other nonutility expenses			0	7
Water utility plant accounts	25,497	1,426	26,923	8
Electric utility plant accounts	293,526	16,417	309,943	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	11,393	637	12,030	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	30,398	1,700	32,098	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	69,595	(69,595)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,313,874</b>	<b>0</b>	<b>1,313,874</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)	47,026,914	45,092,578	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	15,319,951	14,604,449	2
<b>Net Utility Plant</b>	<b>31,706,963</b>	<b>30,488,129</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>31,706,963</b>	<b>30,488,129</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	1,304,611	1,398,915	7
Other Investments (124)	261,035	24,084	8
Special Funds (125-128)	5,465,679	5,007,479	9
<b>Total Other Property and Investments</b>	<b>7,031,325</b>	<b>6,430,478</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	13	4,457	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,000	1,000	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,122,248	1,117,356	15
Other Accounts Receivable (143)	77,088	50,413	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	300,249	332,377	19
Prepayments (165)	29,484	32,912	20
Interest and Dividends Receivable (171)	50,290		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,580,372</b>	<b>1,538,515</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	53,263	60,612	24
Other Deferred Debits (182-186)	0	1,318	25
<b>Total Deferred Debits</b>	<b>53,263</b>	<b>61,930</b>	
<b>Total Assets and Other Debits</b>	<b>40,371,923</b>	<b>38,519,052</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)	2,667,637	2,424,705	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	17,109,356	15,757,165	<b>28</b>
<b>Total Proprietary Capital</b>	<b>19,776,993</b>	<b>18,181,870</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	6,646,543	7,036,705	<b>29</b>
Advances from Municipality (223)	206,280	239,880	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>6,852,823</b>	<b>7,276,585</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	932,886	830,707	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	23,001	22,215	<b>35</b>
Taxes Accrued (236)	255,819	228,364	<b>36</b>
Interest Accrued (237)	64,669	68,416	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)	35,866	33,965	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,312,241</b>	<b>1,183,667</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	28,083	28,083	<b>43</b>
Other Deferred Credits (253)	221,726	172,274	<b>44</b>
<b>Total Deferred Credits</b>	<b>249,809</b>	<b>200,357</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)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	12,180,057	11,676,573	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>40,371,923</b>	<b>38,519,052</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)	7,751,894	15,885,087	0	22,564,310	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	40,988			18,331	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	157,432	441,022		167,850	7
<b>Total Utility Plant</b>	<b>7,950,314</b>	<b>16,326,109</b>	<b>0</b>	<b>22,750,491</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,134,212	5,305,050	0	8,880,689	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>1,134,212</b>	<b>5,305,050</b>	<b>0</b>	<b>8,880,689</b>	
<b>Net Utility Plant</b>	<b>6,816,102</b>	<b>11,021,059</b>	<b>0</b>	<b>13,869,802</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)	Sewer (c)	Electric (d)	(e)	Total (f)	
<b>Balance first of year</b>	1,125,534	4,935,353	8,543,562		<b>14,604,449</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	147,139	418,939	699,567		<b>1,265,645</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	9,300				<b>9,300</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
COMPUTER ALLOC/TRANSP CLE,	9,780		102,144		<b>111,924</b>	<b>9</b>
Salvage	4,808		24,253		<b>29,061</b>	<b>10</b>
Other credits (specify):						<b>11</b>
ADJUSTMENTS			3,971		<b>3,971</b>	<b>12</b>
<b>Total credits</b>	<b>171,027</b>	<b>418,939</b>	<b>829,935</b>	<b>0</b>	<b>1,419,901</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	153,049	30,642	456,611		<b>640,302</b>	<b>15</b>
Cost of removal	0		36,197		<b>36,197</b>	<b>16</b>
Other debits (specify):						<b>17</b>
COMPUTER ALLOC/JOINT METER	9,300	18,600			<b>27,900</b>	<b>18</b>
<b>Total debits</b>	<b>162,349</b>	<b>49,242</b>	<b>492,808</b>	<b>0</b>	<b>704,399</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,134,212</b>	<b>5,305,050</b>	<b>8,880,689</b>	<b>0</b>	<b>15,319,951</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	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

**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)			254,753		254,753	286,703	3
<b>Total Electric Utility</b>					<b>254,753</b>	<b>286,703</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	254,753	286,703	1
Water utility (154)	45,496	45,674	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>300,249</b>	<b>332,377</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>					
1992 CURB	\$2,840,000	16,289	2209	14,080	1
1992 GOB	\$2,055,000	2,929	770	2,159	2
1993 CURB-A	\$2,797,155	1,953	205	1,748	3
1993 CURB-B	\$1,788,345	3,365	350	3,015	4
1996 CURB	\$1,925,000	36,076	3815	32,261	5
<b>Total</b>				<b>53,263</b>	
<b>Unamortized premium on debt (251)</b>					
NONE					6
<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,424,705	1
<b>Changes during year (explain):</b>		
ADDITIONS	242,932	2
<b>Balance end of year</b>	<u><u>2,667,637</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 CURB      \$2,840,000	10/29/1992	11/01/2021	6.00%	1,975,000	<b>1</b>
1993 CURB-B    \$1,788,345	01/27/1993	05/01/2012	5.01%	1,194,002	<b>2</b>
1993 CURB-A    \$2,797,155	01/27/1993	05/01/2012	5.01%	1,867,541	<b>3</b>
1996 CURB      \$1,925,000	04/17/1996	05/01/2016	4.83%	1,610,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>6,646,543</b>	
Total Reacquired Bonds (Account 222)				0	<b>5</b>
<b>Net amount of bonds outstanding December 31:</b>				<u><u>6,646,543</u></u>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1992 GOB            \$2,005,000	04/15/1992	11/01/2007	6.03%	206,280	<b>1</b>
<b>Total for Account 223</b>				<b>206,280</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	228,364	1
<b>Accruals:</b>		
Charged water department expense	132,434	2
Charged electric department expense	351,448	3
Charged sewer department expense	27,465	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>511,347</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	228,364	6
Social Security taxes	67,021	7
PSC Remainder Assessment	15,317	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	143,516	9
TAX EQUIVALENT FORGIVEN	29,674	10
<b>Total payments and other debits</b>	<b>483,892</b>	
<b>Balance end of year</b>	<b>255,819</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>					
1992 CURB \$2,840,000	21,258	123,561	124,558	20,261	1
1993 CURB-A&B \$4,585,000	27,254	156,684	158,396	25,542	2
1996 CURB \$1,925,000	15,151	88,761	89,298	14,614	3
<b>Subtotal</b>	<b>63,663</b>	<b>369,006</b>	<b>372,252</b>	<b>60,417</b>	
<b>Advances from Municipality (223)</b>					
1992 GOB \$2,055,000	2,579	15,133	15,475	2,237	4
<b>Subtotal</b>	<b>2,579</b>	<b>15,133</b>	<b>15,475</b>	<b>2,237</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposit	2,174	109	268	2,015	6
<b>Subtotal</b>	<b>2,174</b>	<b>109</b>	<b>268</b>	<b>2,015</b>	
<b>Total</b>	<b>68,416</b>	<b>384,248</b>	<b>387,995</b>	<b>64,669</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	2,532,117	1,924,601	0	7,219,855	0	<b>11,676,573</b>	1
<b>Add credits during year:</b>							
For Services	22,620	177,278				<b>199,898</b>	2
For Mains	123,368			142,428		<b>265,796</b>	3
<b>Other (specify):</b>							
HYDRANTS	37,790					<b>37,790</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>2,715,895</b>	<b>2,101,879</b>	<b>0</b>	<b>7,362,283</b>	<b>0</b>	<b>12,180,057</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals		27,600		4,678,086		<b>4,705,686</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
FUNDING THRU 1992 CURB \$2,840,000	1,304,611	1
<b>Total (Acct. 123):</b>	<b>1,304,611</b>	
<b>Other Investments (124):</b>		
ASSESSMENT	18,103	2
TIF #4	242,932	3
<b>Total (Acct. 124):</b>	<b>261,035</b>	
<b>Sinking Funds (125):</b>		
GENERAL GO FUNDS	1,313,200	4
<b>Total (Acct. 125):</b>	<b>1,313,200</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
WDNR REPLACEMENT FUND	1,015,127	6
1992 CURB \$2,840,000	430,829	7
1996 CURB	167,586	8
1996 CURB \$1,925,000	365,366	9
WISC INVESTMENT POOL	1,309,445	10
ATC INVESTMENTS	864,126	11
<b>Total (Acct. 128):</b>	<b>4,152,479</b>	
<b>Interest Special Deposits (132):</b>		
NONE		12
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		13
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		14
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	80,867	15
Electric	929,309	16
Sewer (Regulated)	112,072	17
<b>Other (specify):</b>		
NONE		18
<b>Total (Acct. 142):</b>	<b>1,122,248</b>	

### 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>		
Sewer (Non-regulated)		19
Merchandising, jobbing and contract work	77,088	20
<b>Other (specify):</b>		
NONE		21
<b>Total (Acct. 143):</b>	<b>77,088</b>	
<b>Receivables from Municipality (145):</b>		
NONE		22
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
INSURANCE, MAINTENANCE CONTRACTS	29,484	23
<b>Total (Acct. 165):</b>	<b>29,484</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		24
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		25
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		26
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		27
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		28
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		29
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
VACATION ACCRUAL	44,538	30
SICK LEAVE ACCRUAL	121,735	31
FLEX PROGRAM	708	32
PUBLIC BENEFITS FUND	54,745	33
<b>Total (Acct. 253):</b>	<b>221,726</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	7,649,847	21,878,351	15,711,067	0	45,239,265	1
Materials and Supplies	45,585	270,728	0	0	316,313	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,129,873	8,712,125	5,120,201	0	14,962,199	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,624,006	2,013,240	7,291,069	0	11,928,315	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,941,553</b>	<b>11,423,714</b>	<b>3,299,797</b>	<b>0</b>	<b>18,665,064</b>	
Net Operating Income	319,988	695,907	332,055	0	1,347,950	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>8.12%</b>	<b>6.09%</b>	<b>10.06%</b>	<b>N/A</b>	<b>7.22%</b>	

## 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	2,546,171	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	16,433,260	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>18,979,431</b>	
<b>Net Income</b>		
Net Income	1,345,343	5
<b>Percent Return on Proprietary Capital</b>	<b>7.09%</b>	

## IMPORTANT CHANGES DURING THE YEAR

### Report changes of any of the following types:

---

#### 1. Acquisitions.

No acquisitions.

---

#### 2. Leaseholder changes.

No changes to leaseholders.

---

#### 3. Extensions of service.

Electric:

Eagle Hills Subd. - 1st Addn.; East Towne Estates - Phase 1; Plymouth Meadows Subd. - Phase 3; Plymouth Rock Camping Resort; Darrow's Taco Maker; H&H Utilities; Jim Pankow Inc.; Pauls Cabinet Shop; Quit Qui Oc Athletic Field; Scott's Excavating; WDNR Service Center

Water:

Eagle Hills Subd. - 1st Addn.; East Towne Estates - Phase 1; Olie Lane Subd.

Sewage:

Eagle Hills Subd. - 1st Addn.; East Towne Estates - Phase 1; Olie Lane Subd.

---

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

For 2001, the estimated change in water revenues due to water rate changes that went into effect on May 9, 2000, is \$20,100. This equates to a 6.0% increase in water revenues for 2001 versus 2000. (PSC File No. 4740-WR-102)

---

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

Dec. 27, 2001, City of Plymouth issued \$980,000 in general obligation bonds with interest rates of 4.50-4.75% to refund the Apr. 1, 1992 bonds and Nov. 2, 2000 note. The utility's portion of the debt is \$210,000 to be paid in full by Mar. 1, 2007.

---

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

No formal proceedings with the Public Service Commission of Wisconsin.

## IMPORTANT CHANGES DURING THE YEAR

### Report changes of any of the following types:

---

#### 7. Any additional matters.

Jan. 9, 2001, the well hole for Well No. 9 was permanently abandoned.

Jan. 10, 2001, filed response with Public Service Commission of Wisconsin (PSCW) on proposed competitive local exchange carrier (CLEC) chart of accounts.

Jan. 11, 2001, Judge John C. Albert issued final order and judgment that dismissed the Wisconsin Telecommunications Association's (WSTA's) case questioning PSCW's authority in issuing CLECs to municipalities. (Dane County Circuit Court Case No. 00-CV-2716)

Jan. 15, 2001, Alliant Energy (AE) issued letter stating the Plymouth owes \$100,808 regarding corrections to past fuel adjustment calculations (FAC) from AE's merger date of April 21, 1998.

Jan. 24, 2001, filed report with PSCW on the electric utility's preventive maintenance plan per PSC 133.0607.

Jan. 22-28, 2001, exceeded the WPDES permit regarding the weekly limit for average day of 3.2 mg/l on the effluent ammonia nitrogen at the wastewater treatment plant with 5.39 mg/l.

Jan. 30, 2001, Wisconsin Department of Natural Resources (WDNR) conducted an inspection of the water utility's system, reviewed operating practices and checked for compliance with Federal Safe Drinking Water Act and Chapter NR 809 of the Wisconsin Administrative Code.

Jan. 30, 2001, Plymouth Common Council awarded the construction contract for sanitary sewer and water main extensions for Olie Lane and CTH PP to Dorner-Stahl, Inc., Luxemburg, WI, for the bid amount of \$156,508.40.

Jan. 30, 2001, Plymouth Common Council approved the request for an additional amount of \$22,000 to Layne-Northwest Company to install monitoring wells regarding the water test well (future Well No. 17).

Feb. 1-7, 2001, exceeded the WPDES permit regarding the weekly limit for average day of 3.2 mg/l on the effluent ammonia nitrogen at the wastewater treatment plant with 11.85 mg/l.

Feb. 8-14, 2001, exceeded the WPDES permit regarding the weekly limit for average day of 3.2 mg/l on the effluent ammonia nitrogen at the wastewater treatment plant with 3.73 mg/l.

Mar. 5, 2001, executed and forward to Boardman, Suhr, Curry & Field the final executable documents regarding ATC.

Mar. 13, 2001, Plymouth Common Council authorized Virchow, Krause & Company, Madison, WI, to proceed in developing the business plan for a fiber optic communications network at a cost of \$31,400.

Mar. 13, 2001, Plymouth Common Council approved changing the prescription drug card program to RESTAT, West Bend, WI.

Mar. 14, 2001, received the proposed experience modification factor of 0.86 from Wisconsin Compensation Rating Bureau on worker's compensation premiums effective

## IMPORTANT CHANGES DURING THE YEAR

### Report changes of any of the following types:

07/01/2001 to 07/01/2002.

Mar. 27, 2001, Plymouth Common Council authorized Aero-Metric, Inc., Sheboygan, WI, to proceed with the aerial photography portion of the work (for a future GIS project with digital orthophotos and one-foot contours) at a cost of \$21,800.

Mar. 27, 2001, Plymouth Common Council passed Resolution No. 4 of 2001, a resolution on the 2000 Compliance Maintenance Annual Report to WDNR.

Mar. 28, 2001, filed with WDNR the 2000 Compliance Maintenance Report and resolution.

Mar. 31, 2001, removed from service for the day the distribution transformer at Substation No. 2 for inspection and preventive maintenance to the LTC.

Apr. 1, 2001, the prescription drug card program is changed from ProVantage to RESTAT.

Apr. 5-6, 2001, Well No. 15 was out of service from unsafe coliform bacteria result.

May 4, 2001, filed with the WDNR the CCR Certification form along with the 2001 Annual Drinking Water Quality Report.

May 29, 2001, Plymouth Common Council authorized utilities manager to sign participation agreement with Municipal Wholesale Power Group regarding backbilling dispute with Alliant Energy.

May 29, 2001, Plymouth Common Council authorized Kapur & Associates, Milwaukee, WI, to proceed with the horizontal and vertical control work for the aerial mapping project at a cost of \$16,250.

Jun 1, 2001, initiated new prescription safety eyewear program through Essilor Laboratories.

Jun. 1, 2001, an amendment to the medical and prescription drug plan went into effect regarding retired employee extension of coverage.

Jun. 1, 2001, Federal Energy Regulatory Commission (FERC) issued in final form its order regarding the Section 206 complaint:

- Affirmed the ALJ decision that the evergreen contracts are not unjust and unreasonable.
  - Vacated any decision with respect to applicability of discounts and stranded costs.
  - Suggested the parties negotiate such issues to exercise ratepayer protection options.
- (FERC Docket Nos. EL97-19, et al.)

Jun. 12, 2001, Plymouth Common Council passed Ordinance No. 17 of 2001, an ordinance adopting the comprehensive (master) plan for the City of Plymouth.

Jun. 12, 2001, Plymouth Common Council authorized Virchow, Krause & Company, Madison, WI, to conduct an office operations study of Plymouth Utilities at a cost of \$9,750.

Jun. 25, 2001, made initial cash investment of \$849,064 American Transmission Company (ATC) as allowed by 1999 Wisconsin Act 9 and approved by PSCW.

Jul.10, 2001, Plymouth Common Council passed Ordinance No. 18 of 2001, an ordinance establishing residency requirements for employees of not greater than 10 miles from the

## IMPORTANT CHANGES DURING THE YEAR

### Report changes of any of the following types:

city and for officers and department heads within the city, unless the council grants a waiver.

Jul. 31, 2001, Plymouth Common Council approved Cities and Villages Mutual Insurance Company (CVMIC) as the liability insurance carrier for the policy years 2002-2004 with Option 2 with a \$17,500 retention.

Aug. 1, 2001, Virchow, Krause & Company presented confidential draft report on "Broadband Services Plan" to council members.

Aug. 3, 2001, filed response with PSCW regarding the status of investment in advanced telecommunications infrastructure and competitive activity study. (PSC File No. 05-ST-112)

Aug. 15, 2001, filed first "Commitment to Community Annual Report" with Wisconsin Department of Administration (WDOA).

Aug. 27 - Sep. 6, 2001, Earth Tech conducted system-wide water leak detection survey.

Sep. 11, 2001, Plymouth Common Council passed Resolution No. 9 of 2001, a resolution creating Tax Incremental Financing (TIF) District No. 4 and establishing the boundaries.

Sep. 11, 2001, Plymouth Common Council passed Resolution No. 10 of 2001, a resolution establishing the project plan for TIF District No. 4.

Sep. 11, 2001, Plymouth Common Council adopted the electronic communications policy.

Sep. 11, 2001, Plymouth Common Council authorized Virchow, Krause & Company to proceed with additional work on the business plan for a fiber optic communications network at a cost of \$14,700.

Sep. 25, 2001, Plymouth Common Council approved the construction contract 2001 east side interceptor sewer - phase 1 (which includes installing the sanitary sewer and water main extensions in Carr Road, CTH C and easements) to Dorner-Stahl, Inc., Luxemburg, WI, for the bid amount of \$812,782.50.

Sep. 28, 2001, filed with the WDNR an application for reissuance of Wisconsin Pollutant Discharge Elimination System (WPDES) permit. The current permit (WPDES Permit No. WI-0030031-5) expires on March 31, 2002.

Oct. 1, 2001, new rates are set on self-insured health insurance for utility personnel and are up 3.0% based on the previous year's experience: \$345 per employee on a single plan and \$850 per employee on a family plan. Raised with Avemco the specific stop-loss coverage from \$40,000 to \$50,000. Issued to employees the revised medical and prescription drug plan.

Oct. 1, 2001, an amendment to the medical and prescription drug plan went into effect to comply with recent changes in regulations on Health Insurance Portability and Accountability Act (HIPAA) Nondiscrimination in Health Coverage.

Oct. 9, 2001, Plymouth Common Council passed Resolution No. 12 of 2001, a resolution supporting municipal telecommunications initiatives, and opposing Senate Bill 248 and Assembly Bill 518.

Oct. 9, 2001, Plymouth Common Council authorized Aero-Metric, Sheboygan, WI, to

## IMPORTANT CHANGES DURING THE YEAR

### Report changes of any of the following types:

proceed in completing the aerial mapping project at a cost of \$223,960.

Oct. 26-29, 2001, Well No. 13 was taken out of service from a blow fuse on the control power circuit. Found nothing wrong and replaced all fuses.

Oct. 30, 2001, Plymouth Common Council passed Ordinance No. 28 of 2001, an ordinance creating Section 2-4-17 of the Plymouth Municipal Code establishing a technology committee.

Oct. 30, 2001, Plymouth Common Council authorized the option to purchase five acres for a future water well site (Well No. 17) from Town & Country Realty and Insurance, Inc., Plymouth, WI, at a cost of \$100,000.

Nov. 8, 2001, PSCW approved changes to electric service rules regarding available service voltages:

- Three phase 2400/4160 volt, 4-wire wye service is no longer available.
  - Three phase 120/240 volt, 4-wire delta is no longer available for new services.
- (PSC File No. 4740)

Nov. 13, 2001, Plymouth Common Council denied a claim for \$1,495.75 from D&M Plumbing & Heating Co., Sheboygan, WI, for work done on reattaching a 4-inch water service valve which had blown off while extending the water service into the property at 1155 Pilgrim Road during Oct. 2001.

Nov. 16, 2001, Virchow, Krause & Company issued report on "Plymouth Utilities Organizational Review".

Nov. 27, 2001. Plymouth Common Council authorized the creation of the management position in Plymouth Utilities of computer-aided design (CAD) administrator and the change in the job title of office manager to finance manager.

Dec. 4, 2001, AE filed an overall 20.3% wholesale rate increase with FERC to be effective on or about April 22, 2002.

Dec. 11, 2001, Plymouth Common Council passed Resolution No. 15 of 2001, a resolution authorizing the city to borrow approximately \$980,000 by issuing general obligation refunding bonds pursuant to Section 67.04 of the Wisconsin Statute and authorizing the sale of bonds.

Dec. 11, 2001, Plymouth Common Council passed Resolution No. 17 of 2001, a resolution authorizing the sale of \$5,200,000 bond anticipation notes pursuant to Section 67.12(1)(b) of the Wisconsin Statutes. The purpose of this borrowing is to provide financial assistance to community development projects under TIF District No. 4.

Dec. 11, 2001, Plymouth Common Council passed Resolution No. 18 of 2001, a resolution to join Wisconsin Public Power Inc. (WPPI).

Dec. 11, 2001, Plymouth Common Council passed Resolution No. 19 of 2001, a resolution to approve a long-term power supply contract with WPPI.

Dec. 11, 2001, Plymouth Common Council passed Resolution No. 20 of 2001, a resolution to withdraw from Great Lakes Utilities (GLU).

Dec. 12, 2001, notified GLU Board of Directors of Plymouth's decision to withdraw from GLU

## IMPORTANT CHANGES DURING THE YEAR

### Report changes of any of the following types:

- Dec. 13, 2001, WPPI Board of Directors unanimously approved Plymouth's membership.
- Dec. 21, 2001, filed with WDNR year 2001 vulnerability assessment regarding water wells.
- Dec. 27, 2001, City of Plymouth issued \$980,000 in general obligation bonds with interest rates of 4.50-4.75% to refund the Apr. 1, 1992 bonds and Nov. 2, 2000 note. The utility's portion of the debt is \$210,000 to be paid in full by Mar. 1, 2007.
- Jan. 1, 2002, began purchasing wholesale power from AE through WPPI.
- Jan. 3, 2002, signed long-term power supply contract with WPPI, effective Jan. 1, 2002.
- Jan. 8, 2002, Mayor William B. Kiley presented a proclamation to George P. Bohnsack who served as an employee of Plymouth Utilities from Sep. 16, 1968 until Jan. 4, 2002, representing over thirty-three years of service.
- Jan. 11, 2002, notified PSCW over details of changing wholesale power suppliers from AE to WPPI.
- Jan. 14, 2002, WDNR conducted an evaluation of the maintenance and operation practices of the sewage collection system derived from a federal initiative to improve sewage collection systems. This evaluation may be required as part of a possible future Compliance Maintenance Annual Report (CMAR) and/or Capacity, Management, Operation, and Maintenance (CMOM) program.
- Jan. 15, 2002, WDNR conducted an inspection of the water utility's system, reviewed operating practices and checked for compliance with Federal Safe Drinking Water Act and Chapter NR 809 of the Wisconsin Administrative Code.
- Jan. 16, 2002, GLU Board of Directors passed Amendment No. 3 which accepts Plymouth's resolution to withdraw and amends the contract by deleting Plymouth as a member thereof, effective six months upon filing the amendment and resolution with the Secretary of State.
- Jan. 22, 2002, GLU's contract amendment which removes Plymouth as a member of GLU was filed with the Secretary of State, thus Plymouth's membership in GLU will stand fully terminated on Jul. 22, 2002.
- Jan. 25, 2002, filed with Wisconsin Department of Commerce (WDOC) a remedial action fund application to recover an estimated \$3,235 on a Petroleum Environmental Cleanup Fund (PECFA) claim regarding two USTs removal from Gilson Sewage Lift Station in 1999. (PECFA Claim No. 53073-4215-00)
- Jan. 29, 2002, Plymouth Common Council passed Resolution No. 1 of 2002, a resolution on the 2001 Compliance Maintenance Annual Report to WDNR.
- Feb. 12, 2002, filed with WDNR the 2000 Compliance Maintenance Report and resolution.
- Feb. 15, 2002, WPPI filed with PSCW the strategic energy assessment (SEA) report for Plymouth Utilities.
- Feb. 15, 2002, WPPI filed with PSCW the renewable portfolio standards (RPS) report for Plymouth Utilities.

## IMPORTANT CHANGES DURING THE YEAR

### Report changes of any of the following types:

Plymouth Utilities.

Feb. 22, 2002, secured warranty deed from Town & Country Realty and Insurance, Inc., regarding the purchase of five acres for a future water well site (Well No. 17) at a cost of \$100,000.

Feb. 25 - Apr., 2002, Well No. 13 is out of service for inspection and preventative maintenance work.

Feb. 26, 2002, Plymouth Common Council approved the hiring of Scott H. Warrington as computer-aided design (CAD) administrator effective Mar. 1, 2002.

Mar. 4-5, 2002, Well No. 15 was taken out of service and had a defective softstart controller replaced with a digital one.

Mar. 8-11, 2002, Well No. 15 was taken out of service by a faulty relay in the control power circuit.

Mar. 15, 2002, received the proposed experience modification factor of 0.85 from Wisconsin Compensation Rating Bureau on worker's compensation premiums effective 07/01/2002 to 07/01/2003.

---

## FINANCIAL SECTION FOOTNOTES

---

### Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

Line 2 column (c) changed from 0 to 120,492 per Dan Boyles request on 8/8/02. Dan has already instructed utility to make the change at their end.  
PJJ

---

### Balance Sheet (Page F-06)

# 124 Other Investments - Funds due on TIF # 4

# 171 Interest Receivable - Accrual for ATC Investments

---

### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

On Dec. 27, 2001, City of Plymouth issued \$980,000 in general obligation bonds with interest rates of 4.50-4.75% to refund Apr. 1, 1992 bonds. See "Important Changes During the Year"

---

---

## FINANCIAL SECTION FOOTNOTES

---

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

Jim's 2/21/03 reply:  
Dear Mr. Bunkert

The five-year amortization (2002-2006) for \$30,000 depreciation reserve deficiency in Account 111-332 which will be recorded in Account 182 is approved.

This staff authorization is for accounting purposes only and does not bind the Public Service Commission (Commission) to any specific treatment for this item in any future proceeding involving rates or other matters before the Commission.

Any questions, contact James.luckow@psc.state.wi.us

received email response 2/21/03:

Q 1. Water Customer Accounts # 903 - the increase was due to Manpower/auditor costs to review and update system data.

Q 2. Will contact office when I have problems.

Q 3. Sewer Customer Accounts # 840 - increase due to Manpower/auditor costs to review and update system data. Q 4. The retirement of Digital Scales for \$38,106 were replaced by forced flow scales for \$31,062. Unfortunately, the \$31,062 was posted to wells #314 in error and a corrected posting was made in 2002. Part B. I believe our best bet is to move the + 30,000 deficiency to account #182 and amortize the loss over 5 years. Please advise if ok.

no response; review item 4 again in 2002 report. Amount of deficiency could all be expensed in 2002 without authorization. 2/18/03 ele

January 2, 2003

Mr. Howard R. Bunkert, Finance Manager  
Plymouth Utilities  
P.O. Box 277  
12 South Milwaukee Street  
Plymouth, WI 53073-0277

2001 Analytical Review DWCCA-4740-ELE

Dear Mr. Bunkert:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On page W-5, Water Customer Accounts Expenses increased over \$10,000 and 15 percent from the prior year. Please provide a short explanation.

2. On page W-7, footnotes, you indicate that the schedule was not working correctly for the current year calculation. In the future, please call the

**FINANCIAL SECTION FOOTNOTES**

---

PSC help desk immediately with program malfunctions. In the 2002 annual report, \$112,724 should be reported as the 1994 amount and the current year amount should carry forward to the appropriate cell. If the schedule again malfunctions, please call our office immediately.

3. On page S-5, Sewer Customer Accounting and Collecting Expense increased over \$10,000 and 30 percent from the prior year. Please provide a short explanation.

4. With reference to pages W-8 and W-10, retirements during 2001 of \$47,056 in Account 332, Water Treatment Equipment, have resulted in a deficiency of approximately \$30,000 in accumulated depreciation for Account 332. Please indicate whether the utility would be receptive to eliminating this deficiency by recording a loss in Account 182, Extraordinary Property Losses, which would then be amortized over a specified number of years to Account 407, Amortization of Property Losses. If recording the loss is acceptable, please indicate the time period over which the loss should be amortized.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@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:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\4740  
Plymouth.doc

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,044,254	1
<b>Total Sales of Water</b>	<b>1,044,254</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	137	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,400	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>11,537</b>	
<b>Total Operating Revenues</b>	<b>1,055,791</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	39,529	8
Pumping Expenses (620-633)	50,178	9
Water Treatment Expenses (640-652)	61,351	10
Transmission and Distribution Expenses (660-678)	129,612	11
Customer Accounts Expenses (901-905)	52,692	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	122,869	14
<b>Total Operation and Maintenance Expenses</b>	<b>456,231</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	147,139	15
Amortization Expense (404-407)		16
Taxes (408)	132,433	17
<b>Total Other Operating Expenses</b>	<b>279,572</b>	
<b>Total Operating Expenses</b>	<b>735,803</b>	
<b>NET OPERATING INCOME</b>	<b>319,988</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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

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	21	617	4,183	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>21</b>	<b>617</b>	<b>4,183</b>	
Metered Sales to General Customers (461)				
Residential	2,700	152,866	447,026	4
Commercial	269	65,596	124,550	5
Industrial	54	121,764	147,736	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,023</b>	<b>340,226</b>	<b>719,312</b>	
Private Fire Protection Service (462)	1		20,850	7
Public Fire Protection Service (463)	1		284,693	8
Other Sales to Public Authorities (464)	10	6,647	12,491	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	1,325	2,725	12
<b>Total Sales of Water</b>	<b>3,058</b>	<b>348,815</b>	<b>1,044,254</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	284,693	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>284,693</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECT CHARGES	137	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>137</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	11,400	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>11,400</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)	23,250	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	16,279	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>39,529</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)	42,329	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	65	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	7,012	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	772	25
<b>Total Pumping Expenses</b>	<b>50,178</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	4,849	26
Chemicals (641)	31,651	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)	24,851	<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)		<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>61,351</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	3,580	<b>34</b>
Storage Facilities Expenses (661)		<b>35</b>
Transmission and Distribution Lines Expenses (662)	18,165	<b>36</b>
Meter Expenses (663)	7,351	<b>37</b>
Customer Installations Expenses (664)	489	<b>38</b>
Miscellaneous Expenses (665)	11,873	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)		<b>41</b>
Maintenance of Structures and Improvements (671)	4,139	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	192	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	45,853	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	20,616	<b>46</b>
Maintenance of Meters (676)	8,815	<b>47</b>
Maintenance of Hydrants (677)	8,539	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>129,612</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	3,749	<b>50</b>
Meter Reading Labor (902)	11,141	<b>51</b>
Customer Records and Collection Expenses (903)	33,913	<b>52</b>
Uncollectible Accounts (904)	3,889	<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>52,692</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)	20,560	56
Office Supplies and Expenses (921)	7,344	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	7,153	59
Property Insurance (924)		60
Injuries and Damages (925)	12,625	61
Employee Pensions and Benefits (926)	60,053	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,400	65
Rents (931)		66
Maintenance of General Plant (932)	8,734	67
<b>Total Administrative and General Expenses</b>	<b>122,869</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>456,231</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		118,693	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,232	2
<b>Net property tax equivalent</b>		<b>116,461</b>	
Social Security		12,535	3
PSC Remainder Assessment		1,217	4
Other (specify): NONE			5
COMPUTER ALLOCATION FROM ELEC. DEPT.		2,220	6
<b>Total tax expense</b>		<b><u>132,433</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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.210465				3
County tax rate	mills		6.661725				4
Local tax rate	mills		7.887888				5
School tax rate	mills		6.510465				6
Voc. school tax rate	mills		1.761919				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>23.032462</b>				<b>10</b>
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>23.032462</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.887888</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.272384</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>16.160272</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.032462</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.701630</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.032462</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.160272</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>7,683,187</b>	7,683,187				22
Materials & Supplies	\$	<b>45,674</b>	45,674				23
<b>Subtotal</b>	\$	<b>7,728,861</b>	<b>7,728,861</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>7,728,861</b>	<b>7,728,861</b>				<b>26</b>
Assessment Ratio	dec.		0.950300				27
<b>Assessed Value</b>	\$	<b>7,344,737</b>	<b>7,344,737</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.160272</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>118,693</b>	<b>118,693</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	112,724					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>118,693</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)	40,013		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	348,220		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>388,233</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	141,969		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	4,317		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	184,835		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>331,121</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	117,738		23
<b>Total Water Treatment Plant</b>	<b>117,738</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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)			40,013	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	57,195		291,025	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>57,195</b>	<b>0</b>	<b>331,038</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			141,969	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)	1,530		2,787	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			184,835	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>1,530</b>	<b>0</b>	<b>329,591</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	47,056		70,682	23
<b>Total Water Treatment Plant</b>	<b>47,056</b>	<b>0</b>	<b>70,682</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	119,560		<b>26</b>
Transmission and Distribution Mains (343)	4,854,473	207,213	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	492,973	41,809	<b>29</b>
Meters (346)	316,647	25,981	<b>30</b>
Hydrants (348)	584,248	58,848	<b>31</b>
Other Transmission and Distribution Plant (349)	230		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>6,368,131</b>	<b>333,851</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		<b>33</b>
Structures and Improvements (390)	12,354		<b>34</b>
Office Furniture and Equipment (391)	0		<b>35</b>
Computer Equipment (391.1)	2,549	5,539	<b>36</b>
Transportation Equipment (392)	79,503	17,752	<b>37</b>
Stores Equipment (393)	0		<b>38</b>
Tools, Shop and Garage Equipment (394)	18,051		<b>39</b>
Laboratory Equipment (395)	5,411		<b>40</b>
Power Operated Equipment (396)	8,361		<b>41</b>
Communication Equipment (397)	4,741		<b>42</b>
SCADA Equipment (397.1)	211,608		<b>43</b>
Miscellaneous Equipment (398)	0		<b>44</b>
Other Tangible Property (399)	0		<b>45</b>
<b>Total General Plant</b>	<b>342,578</b>	<b>23,291</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,547,801</b>	<b>357,142</b>	
Common Utility Plant Allocated to Water Department	0		<b>46</b>
<b>Total utility plant in service</b>	<b>7,547,801</b>	<b>357,142</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)			119,560 26
Transmission and Distribution Mains (343)			5,061,686 27
Fire Mains (344)			0 28
Services (345)			534,782 29
Meters (346)	18,018		324,610 30
Hydrants (348)			643,096 31
Other Transmission and Distribution Plant (349)			230 32
<b>Total Transmission and Distribution Plant</b>	<b>18,018</b>	<b>0</b>	<b>6,683,964</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			12,354 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			8,088 36
Transportation Equipment (392)	29,250		68,005 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			18,051 39
Laboratory Equipment (395)			5,411 40
Power Operated Equipment (396)			8,361 41
Communication Equipment (397)			4,741 42
SCADA Equipment (397.1)			211,608 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>29,250</b>	<b>0</b>	<b>336,619</b>
<b>Total utility plant in service directly assignable</b>	<b>153,049</b>	<b>0</b>	<b>7,751,894</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>153,049</b>	<b>0</b>	<b>7,751,894</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)	111,374	2.94%	9,397	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>111,374</b>		<b>9,397</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	56,411	2.43%	3,450	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	4,317	4.40%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	103,659	5.00%	9,242	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>164,387</b>		<b>12,692</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	28,316	6.00%	5,653	17
<b>Total Water Treatment Plant</b>	<b>28,316</b>		<b>5,653</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	32,681	2.22%	2,654	19
Transmission and Distribution Mains (343)	407,165	1.10%	54,539	20
Fire Mains (344)	0			21
Services (345)	131,039	2.20%	11,305	22
Meters (346)	(2,996)	6.00%	19,238	23
Hydrants (348)	109,287	1.83%	11,230	24
Other Transmission and Distribution Plant (349)	230	5.00%		25
<b>Total Transmission and Distribution Plant</b>	<b>677,406</b>		<b>98,966</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	57,195				63,576	4
315					0	5
316					0	6
317					0	7
	<b>57,195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,576</b>	
321					59,861	8
322					0	9
323	1,530		1,530		4,317	10
324					0	11
325					112,901	12
326					0	13
327					0	14
328					0	15
	<b>1,530</b>	<b>0</b>	<b>1,530</b>	<b>0</b>	<b>177,079</b>	
331					0	16
332	47,056				(13,087)	17
	<b>47,056</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(13,087)</b>	
341					0	18
342					35,335	19
343					461,704	20
344					0	21
345					142,344	22
346	18,018		477		(1,299)	23
348					120,517	24
349					230	25
	<b>18,018</b>	<b>0</b>	<b>477</b>	<b>0</b>	<b>758,831</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)	(210)	5.00%	618	<b>26</b>
Office Furniture and Equipment (391)	0			<b>27</b>
Computer Equipment (391.1)	546	14.29%	760	<b>28</b>
Transportation Equipment (392)	67,642	10.56%	7,788	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	13,027	5.88%	1,062	<b>31</b>
Laboratory Equipment (395)	3,658	5.88%	318	<b>32</b>
Power Operated Equipment (396)	8,361	10.00%		<b>33</b>
Communication Equipment (397)	2,939	9.09%		<b>34</b>
SCADA Equipment (397.1)	48,088	9.09%	19,665	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>144,051</b>		<b>30,211</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,125,534</b>		<b>156,919</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,125,534</b>		 <b>156,919</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					408	26
391					0	27
391.1					1,306	28
392	29,250		2,801		48,981	29
393					0	30
394					14,089	31
395					3,976	32
396					8,361	33
397					2,939	34
397.1					67,753	35
398					0	36
399					0	37
	<b>29,250</b>	<b>0</b>	<b>2,801</b>	<b>0</b>	<b>147,813</b>	
	<b>153,049</b>	<b>0</b>	<b>4,808</b>	<b>0</b>	<b>1,134,212</b>	
					<b>0</b>	<b>38</b>
	<b>153,049</b>	<b>0</b>	<b>4,808</b>	<b>0</b>	<b>1,134,212</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			34,268	<b>34,268</b>	1
February			30,306	<b>30,306</b>	2
March			35,551	<b>35,551</b>	3
April			33,714	<b>33,714</b>	4
May			36,573	<b>36,573</b>	5
June			39,100	<b>39,100</b>	6
July			44,618	<b>44,618</b>	7
August			42,761	<b>42,761</b>	8
September			37,406	<b>37,406</b>	9
October			38,292	<b>38,292</b>	10
November			35,533	<b>35,533</b>	11
December			36,629	<b>36,629</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>444,751</b>	<b>444,751</b>	
Less: Water sold				348,815	13
Volume pumped but not sold				<b>95,936</b>	14
Volume sold as a percent of volume pumped				<b>78%</b>	15
Volume used for water production, water quality and system maintenance				428	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>428</b>	19
Volume pumped but unaccounted for				<b>95,508</b>	20
Percent of water lost				<b>21%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
HAD 5 MAJOR SERVICE/MAIN BREAKS FOR AN ESTIMATED 1,205(000gals).					
EARTH TECH CONDUCTED LEAK DETECTION SURVEY ON AUG. 27- SEP.6, 2001					
AND FOUND 14 LEAKS AT 118,000 GPD.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,775	23
Date of maximum: 8/7/2001					24
Cause of maximum:					25
HIGH CONSUMER DEMAND DURING HOT WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				857	26
Date of minimum: 2/4/2001					27
Total KWH used for pumping for the year				667,109	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

**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>	
900 S. MILWAUKEE ST. (1937)	8	96	12	504,000	Yes	<b>1</b>
900 S. MILWAUKEE ST. (1951)	10	93	16	619,200	Yes	<b>2</b>
2109 SUNSET DR. (1963)	11	490	8	259,200	Yes	<b>3</b>
2303 CTH C (1964)	12	492	10	864,000	Yes	<b>4</b>
423 S. HIGHLAND AVE. (1964)	13	467	8	432,000	Yes	<b>5</b>
900 S. MILWAUKEE ST. (1985)	15	96	18	648,000	Yes	<b>6</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	WELL NO. 8	WELL NO. 10	WELL NO. 11	1
Location	900 S. MILWAUKEE ST.	900 S. MILWAUKEE ST.	2109 SUNSET DR.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1997	1990	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	367	399	170	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	GENERAL ELECTRIC	9 10
Year Installed	1997	1990	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 12	WELL NO. 13	WELL NO. 15	14
Location	2303 CTH C	423 HIGHLAND AVE.	900 S. MILWAUKEE ST.	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1964	1988	1986	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	541	271	433	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	22 23
Year Installed	1964	1965	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	40	50	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	NO. 1 (SOUTH UNIT)	NO. 2 (NORTH UNIT)	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1901	1941	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	215	215	6
Total capacity in gallons (actual)	500,000	600,000	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)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	600	0	0	0	600	1
M	D	4.000	50,671	0	0	0	50,671	2
M	D	6.000	47,947	0	0	0	47,947	3
M	T	6.000	0	0	0	0	0	4
P	D	6.000	2,894	0	0	0	2,894	5
A	T	8.000	0	0	0	0	0	6
M	D	8.000	29,552	0	0	0	29,552	7
M	T	8.000	2,585	0	0	0	2,585	8
P	D	8.000	38,424	5,206	0	0	43,630	9
M	D	10.000	10,876	0	0	0	10,876	10
M	T	10.000	9,350	0	0	0	9,350	11
P	D	10.000	843	0	0	0	843	12
M	D	12.000	12,616	0	0	0	12,616	13
M	T	12.000	8,236	0	0	0	8,236	14
P	D	12.000	37,398	1,836	0	0	39,234	15
M	D	16.000	2,369	0	0	0	2,369	16
P	D	16.000	358	0	0	0	358	17
<b>Total Within Municipality</b>			<b>254,719</b>	<b>7,042</b>	<b>0</b>	<b>0</b>	<b>261,761</b>	
<b>Total Utility</b>			<b>254,719</b>	<b>7,042</b>	<b>0</b>	<b>0</b>	<b>261,761</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	0.500	821	0	0	0	821		1
M	0.750	762	0	0	0	762		2
L	0.750	104	0	0	0	104		3
M	1.000	870	70	0	0	940		4
M	1.250	33	0	0	0	33		5
M	1.500	53	0	0	0	53		6
L	1.500	2	0	0	0	2		7
M	2.000	31	0	0	0	31		8
M	3.000	18	0	0	0	18		9
P	4.000	10	1	0	0	11		10
M	4.000	14	0	0	0	14		11
P	6.000	5	0	0	0	5		12
M	6.000	2	0	0	0	2		13
P	8.000	4	0	0	0	4		14
M	12.000	1	0	0	0	1		15
P	12.000	1	0	0	0	1		16
<b>Total Utility</b>		<b>2,731</b>	<b>71</b>	<b>0</b>	<b>0</b>	<b>2,802</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 (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,212	240	249	0	2,203	250	1
0.750	867	60	10	0	917	9	2
1.000	70	0	0	0	70	2	3
1.500	45	0	0	0	45	12	4
2.000	15	0	0	0	15	4	5
3.000	7	0	0	0	7	0	6
4.000	2	0	0	0	2	2	7
6.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>3,219</b>	<b>300</b>	<b>259</b>	<b>0</b>	<b>3,260</b>	<b>280</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	2,053	94	6	3	1	46	2,203	1
0.750	748	116	26	5	0	22	917	2
1.000	0	43	19	5	1	2	70	3
1.500	0	23	10	2	3	7	45	4
2.000	0	6	3	1	0	5	15	5
3.000	0	1	3	2	0	1	7	6
4.000	0	1	1	0	0	0	2	7
6.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>2,801</b>	<b>284</b>	<b>69</b>	<b>18</b>	<b>5</b>	<b>83</b>	<b>3,260</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	24				24	1
Within Municipality	430	19			449	2
<b>Total Fire Hydrants</b>	<b>454</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>473</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	152
Number of distribution system valves end of year:	722
Number of distribution valves operated during year:	504

---

## WATER OPERATING SECTION FOOTNOTES

---

### Property Tax Equivalent (Water) (Page W-07)

Sheet would not calculate tax equivalent for current year. Had to enter same amount as original tax equivalent to get amount to carry forward.

---

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

Acct # 323 - Plant was salvaged and booked to depreciation which caused variance.  
Acct # 332 - Retirements of \$47,056 caused debit balance on depreciation.  
Acct # 346 - Retirements of \$18,018 caused debit balance on depreciation.

---

### Water Mains (Page W-17)

Financing occurred through use of general funds from the utility and developers contributions.

---

### Water Services (Page W-18)

Funding occurred through general funds from the utility and developers contributions.

---

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	10,806,083	1
<b>Total Sales of Electricity</b>	<b>10,806,083</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	0	2
Miscellaneous Service Revenues (451)	10,000	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	20,172	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,115	7
<b>Total Other Operating Revenues</b>	<b>33,287</b>	
<b>Total Operating Revenues</b>	<b>10,839,370</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	8,001,165	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	502,619	10
Customer Accounts Expenses (901-905)	110,790	11
Sales Expenses (911-916)	102,364	12
Administrative and General Expenses (920-932)	375,512	13
<b>Total Operation and Maintenance Expenses</b>	<b>9,092,450</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	699,567	14
Amortization Expense (404-407)		15
Taxes (408)	351,446	16
<b>Total Other Expenses</b>	<b>1,051,013</b>	
<b>Total Operating Expenses</b>	<b>10,143,463</b>	
<b>NET OPERATING INCOME</b>	<b>695,907</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		1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (451):</b>		
TEMPORARY SERVICE, RECONNECTION	10,000	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>10,000</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>		
POLE CONTACTS, COMPUTER AND OTHER RENTALS	20,172	5
<b>Total Rent from Electric Property (454)</b>	<b>20,172</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NSF CHARGES, SALES TAX REVENUE	3,115	7
<b>Total Other Electric Revenues (456)</b>	<b>3,115</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.

Particulars (a)	Amount (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)	7,981,395	34
System Control and Load Dispatching (556)		35
Other Expenses (557)	19,770	36
<b>Total Other Power Supply Expenses</b>	<b>8,001,165</b>	
<b>Total Power Production Expenses</b>	<b>8,001,165</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)	20,416	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)	14,082	52
Overhead Line Expenses (583)	78,638	53
Underground Line Expenses (584)	70,567	54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)	44,944	56
Customer Installations Expenses (587)	867	57
Miscellaneous Distribution Expenses (588)	32,330	58
Rents (589)	12,000	59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)	39	61
Maintenance of Station Equipment (592)	16,393	62
Maintenance of Overhead Lines (593)	131,307	63
Maintenance of Underground Lines (594)	21,142	64
Maintenance of Line Transformers (595)	22,121	65
Maintenance of Street Lighting and Signal Systems (596)	18,709	66
Maintenance of Meters (597)	15,265	67
Maintenance of Miscellaneous Distribution Plant (598)	3,799	68
<b>Total Distribution Expenses</b>	<b>502,619</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	3,426	69
Meter Reading Expenses (902)	53,816	70
Customer Records and Collection Expenses (903)	36,005	71
Uncollectible Accounts (904)	17,543	72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>110,790</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	102,364	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>102,364</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	65,119	<b>78</b>
Office Supplies and Expenses (921)	12,974	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		<b>80</b>
Outside Services Employed (923)	41,337	<b>81</b>
Property Insurance (924)	2,562	<b>82</b>
Injuries and Damages (925)	26,447	<b>83</b>
Employee Pensions and Benefits (926)	167,450	<b>84</b>
Regulatory Commission Expenses (928)		<b>85</b>
Duplicate Charges -- Credit (929)		<b>86</b>
Miscellaneous General Expenses (930)	45,419	<b>87</b>
Rents (931)		<b>88</b>
Maintenance of General Plant (932)	14,204	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>375,512</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>9,092,450</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		166,796	1
Social Security		33,121	2
Wisconsin Gross Receipts Tax		143,516	3
PSC Remainder Assessment		12,453	4
Other (specify): NONE			5
COMPUTER ALLOCATION		(4,440)	6
<b>Total tax expense</b>		<b><u>351,446</u></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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.210465				3
County tax rate	mills		6.661725				4
Local tax rate	mills		7.887888				5
School tax rate	mills		6.510465				6
Voc. school tax rate	mills		1.761919				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>23.032462</b>				<b>10</b>
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>23.032462</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.887888</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.272384</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>16.160272</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.032462</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.701630</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.032462</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.160272</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>21,796,924</b>	21,796,924				22
Materials & Supplies	\$	<b>286,703</b>	286,703				23
<b>Subtotal</b>	\$	<b>22,083,627</b>	<b>22,083,627</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>11,222,445</b>	11,222,445				25
<b>Taxable Assets</b>	\$	<b>10,861,182</b>	<b>10,861,182</b>				<b>26</b>
Assessment Ratio	dec.		0.950300				27
<b>Assessed Value</b>	\$	<b>10,321,381</b>	<b>10,321,381</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.160272</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>166,796</b>	<b>166,796</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	137,341					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>166,796</b>					<b>34</b>

**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)	59,483		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<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)			59,483 25

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	13,299		26
Station Equipment (353)	122,072		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	253,128		29
Overhead Conductors and Devices (356)	95,062		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>543,044</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	80,714	2,945	34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,360,330		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	4,309,826	441,307	38
Overhead Conductors and Devices (365)	3,470,331	301,477	39
Underground Conduit (366)	43,637		40
Underground Conductors and Devices (367)	3,638,210	447,145	41
Line Transformers (368)	3,231,119	199,192	42
Services (369)	1,301,170	110,093	43
Meters (370)	658,717	47,225	44
Installations on Customers' Premises (371)	113,217	2,585	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	698,539	38,164	47
<b>Total Distribution Plant</b>	<b>18,905,810</b>	<b>1,590,133</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	7,320		48
Structures and Improvements (390)	179,980		49
Office Furniture and Equipment (391)	61,362	7,140	50
Computer Equipment (391.1)	355,482	205,699	51
Transportation Equipment (392)	728,096		52
Stores Equipment (393)	14,421		53
Tools, Shop and Garage Equipment (394)	103,327	2,442	54
Laboratory Equipment (395)	9,928	23,033	55
Power Operated Equipment (396)	212,999		56
Communication Equipment (397)	70,623		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)			13,299 26
Station Equipment (353)			122,072 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			253,128 29
Overhead Conductors and Devices (356)			95,062 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>543,044</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			83,659 34
Structures and Improvements (361)			0 35
Station Equipment (362)	332		1,359,998 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	99,318		4,651,815 38
Overhead Conductors and Devices (365)	77,106		3,694,702 39
Underground Conduit (366)			43,637 40
Underground Conductors and Devices (367)	34,523		4,050,832 41
Line Transformers (368)	14,116		3,416,195 42
Services (369)	10,697		1,400,566 43
Meters (370)	27,955		677,987 44
Installations on Customers' Premises (371)	1,431		114,371 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	7,055		729,648 47
<b>Total Distribution Plant</b>	<b>272,533</b>	<b>0</b>	<b>20,223,410</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			7,320 48
Structures and Improvements (390)	1,000		178,980 49
Office Furniture and Equipment (391)			68,502 50
Computer Equipment (391.1)	110,969	(3,890)	446,322 51
Transportation Equipment (392)	47,201		680,895 52
Stores Equipment (393)			14,421 53
Tools, Shop and Garage Equipment (394)			105,769 54
Laboratory Equipment (395)		3,972	36,933 55
Power Operated Equipment (396)	24,908		188,091 56
Communication Equipment (397)			70,623 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>1,743,538</b>	<b>238,314</b>	
<b>Total utility plant in service directly assignable</b>	<b>21,192,392</b>	<b>1,828,447</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
<b>Total utility plant in service</b>	<b>21,192,392</b>	<b>1,828,447</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>184,078</b>	<b>82</b>	<b>1,797,856</b>
<b>Total utility plant in service directly assignable</b>	<b>456,611</b>	<b>82</b>	<b>22,564,310</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>456,611</b>	<b>82</b>	<b>22,564,310</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)	10,110	3.13%	416	19
Station Equipment (353)	75,904	3.13%	3,821	20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	51,236	2.27%	5,746	22
Overhead Conductors and Devices (356)	27,300	2.27%	2,158	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

**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					10,526	19
353					79,725	20
354					0	21
355					56,982	22
356					29,458	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>164,550</b>		<b>12,141</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	559,856	2.70%	36,724	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	1,786,881	2.78%	124,567	30
Overhead Conductors and Devices (365)	1,390,564	3.60%	128,971	31
Underground Conduit (366)	10,108	2.00%	873	32
Underground Conductors and Devices (367)	799,120	3.33%	128,023	33
Line Transformers (368)	1,353,018	3.13%	104,030	34
Services (369)	591,763	4.55%	61,465	35
Meters (370)	184,147	2.86%	19,115	36
Installations on Customers' Premises (371)	56,845	6.67%	7,590	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	410,669	3.33%	23,779	39
<b>Total Distribution Plant</b>	<b>7,142,971</b>		<b>635,137</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	174,842	3.33%	5,138	40
Office Furniture and Equipment (391)	32,638	6.67%	4,331	41
Computer Equipment (391.1)	202,008	14.29%	57,289	42
Transportation Equipment (392)	499,007	10.00%	70,450	43
Stores Equipment (393)	6,714	4.35%	627	44
Tools, Shop and Garage Equipment (394)	87,309	7.14%	7,465	45
Laboratory Equipment (395)	9,928	5.00%	1,172	46
Power Operated Equipment (396)	194,590	5.00%	3,249	47
Communication Equipment (397)	29,005	6.67%	4,711	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>1,236,041</b>		<b>154,432</b>	
<b>Total accum. prov. directly assignable</b>	<b>8,543,562</b>		<b>801,710</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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,691</b>	
361					0	27
362	332				596,248	28
363					0	29
364	99,318	11,261	5,617		1,806,486	30
365	77,106	16,073	2,992		1,429,348	31
366					10,981	32
367	34,523	56	865		893,429	33
368	14,116	1,513			1,441,419	34
369	10,697	1,376	578		641,733	35
370	27,955		70		175,377	36
371	1,431	94			62,910	37
372					0	38
373	7,055	5,824	1,355		422,924	39
	<b>272,533</b>	<b>36,197</b>	<b>11,477</b>	<b>0</b>	<b>7,480,855</b>	
390	1,000				178,980	40
391					36,969	41
391.1	110,969				148,328	42
392	47,201		11,501		533,757	43
393					7,341	44
394					94,774	45
395				3,972	15,072	46
396	24,908		1,275		174,206	47
397					33,716	48
398					0	49
399					0	50
	<b>184,078</b>	<b>0</b>	<b>12,776</b>	<b>3,972</b>	<b>1,223,143</b>	
	<b>456,611</b>	<b>36,197</b>	<b>24,253</b>	<b>3,972</b>	<b>8,880,689</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

- |   |
|---|
| <p>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.</p> <p>2. If more than one depreciation rate is used, report the average rate in column (c).</p> |
|---|

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>8,543,562</u></u>		<u><u>801,710</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>456,611</b>	<b>36,197</b>	<b>24,253</b>	<b>3,972</b>	<b>8,880,689</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)			1
7.2/12.5 kV (12kV)	1.46	53.30	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
SECONDARY 120/240W	0.15	6.00	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	2.18	313.38	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
SECONDARY 120/240W	0.24	3.37	8
<b>Transmission System</b>			
34.5 kV			9
69 kV		7.31	10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	62	3
<b>Total</b>	<b>62</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	86	7
Nonfarm	2,569	8
<b>Total</b>	<b>2,655</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>2,655</b>	<b>14</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	33,606	Thursday	12/21/2000	19:00	17,924	<b>1</b>
February	02	30,927	Wednesday	01/24/2001	19:00	17,779	<b>2</b>
March	03	30,820	Wednesday	02/21/2001	19:00	15,806	<b>3</b>
April	04	28,938	Monday	03/26/2001	19:00	16,690	<b>4</b>
May	05	30,619	Thursday	05/17/2001	14:00	15,115	<b>5</b>
June	06	35,660	Thursday	06/14/2001	14:00	18,053	<b>6</b>
July	07	36,853	Monday	07/09/2001	17:00	16,776	<b>7</b>
August	08	41,860	Thursday	08/09/2001	14:00	20,659	<b>8</b>
September	09	34,320	Friday	09/07/2001	14:00	19,709	<b>9</b>
October	10	29,186	Tuesday	10/02/2001	20:00	14,606	<b>10</b>
November	11	29,988	Tuesday	11/13/2001	18:00	17,856	<b>11</b>
December	12	32,952	Wednesday	12/19/2001	18:00	16,877	<b>12</b>
<b>Total</b>		<b>395,729</b>				<b>207,850</b>	

**System Name** Plymouth Utilities

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

Type of Reading	Supplier
60 minutes integrated	Alliant Energy

**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	207,850	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>207,850</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	198,064	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	86	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	0	22
<b>Total Used by Company</b>	<b>86</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>198,150</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	9,700	27
<b>Total Energy Losses</b>	<b>9,700</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.6668%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>207,850</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)
<b>Residential Sales</b>				
440 441	RG-1	6,355	61,737	1
<b>Total Sales for Residential Sales</b>		<b>6,355</b>	<b>61,737</b>	
<b>Commercial &amp; Industrial</b>				
44301	CP-1	58	14,786	2
44302	CP-2	27	52,420	3
44303	CP-3	3	47,904	4
44201 203 445	GS-1	779	18,407	5
448	MP-1	2	2,001	6
44204	MS-2		61	7
44205	MS-3		4	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>869</b>	<b>135,583</b>	
<b>Public Street &amp; Highway Lighting</b>				
444	MS-1		744	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>0</b>	<b>744</b>	
<b>Sales for Resale</b>				
NONE				
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	10
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>7,224</b>	<b>198,064</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>	
		3,645,725	317,313	<b>3,963,038</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>3,645,725</b>	<b>317,313</b>	<b>3,963,038</b>	
		767,634	77,834	<b>845,468</b>	<b>2</b>
		2,242,806	276,147	<b>2,518,953</b>	<b>3</b>
		1,727,171	253,597	<b>1,980,768</b>	<b>4</b>
		1,135,939	96,861	<b>1,232,800</b>	<b>5</b>
		109,962	10,530	<b>120,492</b>	<b>6</b>
		13,851		<b>13,851</b>	<b>7</b>
		370		<b>370</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>5,997,733</b>	<b>714,969</b>	<b>6,712,702</b>	
		126,458	3,885	<b>130,343</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>126,458</b>	<b>3,885</b>	<b>130,343</b>	
				<b>0</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>9,769,916</b>	<b>1,036,167</b>	<b>10,806,083</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	ALLIANT ENERGY				1
Point of Delivery	Mullet River				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Two metering points				5
Total of 12 Monthly Maximum Demands -- kW	395,729				6
Average load factor	<b>71.9498%</b>				7
Total Cost of Purchased Power	7,881,612				8
Average cost per kWh	<b>0.0379</b>				9
On-Peak Hours (if applicable)	08:00 - 22:00				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	8,396	9,527			12
February	8,239	9,540			13
March	7,696	8,111			14
April	8,442	8,248			15
May	7,532	7,583			16
June	8,526	9,527			17
July	8,081	8,695			18
August	10,710	9,950			19
September	9,445	10,264			20
October	7,139	7,467			21
November	8,735	9,121			22
December	8,173	8,703			23
<b>Total kWh (000)</b>	<b>101,114</b>	<b>106,736</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	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
<b>Load Factor</b>	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>	0	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 (\$)	0	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	54

---

### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
<b>Total</b>							<b><u>0</u></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><u>0</u></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	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				<b>Total</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	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		<b>Total</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	No. 1 (C.)	No. 1 (S.)	No. 2	No. 3	1
Voltage--High Side	69	69	69	69	2
Voltage--Low Side	12	12	12	12	3
Num. Main Transformers in Operation	3	3	1	1	4
Capacity of Transformers in kVA	7,500	7,500	25,000	25,000	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
Kwh Output					9

### 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
Kwh Output					19

### SUBSTATION EQUIPMENT (continued)

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

### 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	7,133	3,152	128,458	1
Acquired during year	386	99	6,005	2
<b>Total</b>	<b>7,519</b>	<b>3,251</b>	<b>134,463</b>	<b>3</b>
Retired during year	145	16	162	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>7,374</b>	<b>3,235</b>	<b>134,301</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	7,248	3,038	114,827	8
In utility's use	20	43	4,073	9
Inactive transformers on system		21	3,785	10
Locked meters on customers' premises				11
In stock	106	133	11,616	12
<b>Total end of year</b>	<b>7,374</b>	<b>3,235</b>	<b>134,301</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>				
				<b>1</b>
Sodium Vapor	100	108	63,688	<b>2</b>
Sodium Vapor	150	108	86,245	<b>3</b>
Sodium Vapor	250	22	27,299	<b>4</b>
Sodium Vapor	400	2	3,833	<b>5</b>
<b>Total</b>		<b>240</b>	<b>181,065</b>	
<b>Ornamental</b>				
Mercury Vapor	175	6	3,538	<b>6</b>
Sodium Vapor	100	461	271,855	<b>7</b>
Sodium Vapor	150	199	158,914	<b>8</b>
Sodium Vapor	250	93	115,398	<b>9</b>
Sodium Vapor	400	9	17,249	<b>10</b>
<b>Total</b>		<b>768</b>	<b>566,954</b>	
<b>Other</b>				
NONE				<b>11</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

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

#583 & 584 Overhead/Underground Line Exp - increased maintenance activity.

#904 Uncollectible Accounts - increase in write-offs due to bankruptcies and winter moratorium customers.

# 913 Sales Expenses - rebate program, upgrade lighting at Plymouth High School \$71,000.

#926 Employee Benefits - increase from last year due to increased health care costs.

---

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

For Plant Accts #369, 364, 368, 395, 365 - major activities were; addition to new Walmart store; two new subdivisions (Eagle Hills and East Towne Estates) and general growth.

Acct #391.1 - Add:CAD mapping system, Civic Utility system.

Retire:CMS Utility system and RS6000 server and computers.

Acct #391.1 - Adjustments, correct account Wonderware SCADA software.

Acct #395 - Adjustments, correct duplicate retirements in 1998 and 2000.

---

**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	1,426,774	1
<b>Total Sewage Operating Revenues</b>	<b>1,426,774</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	0	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	5,787	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>5,787</b>	
<b>Total Operating Revenues</b>	<b>1,432,561</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	305,829	8
Maintenance Expenses (831-834)	101,110	9
Customer Accounting & Collection Expenses (840-843)	47,898	10
Administrative and General Expenses (850-857)	199,265	11
<b>Total Operation and Maintenance Expenses</b>	<b>654,102</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	418,939	12
Amortization Expense (404)		13
Taxes (408)	27,465	14
<b>Total Other Operating Expenses</b>	<b>446,404</b>	
<b>Total Operating Expenses</b>	<b>1,100,506</b>	
<b>NET OPERATING INCOME</b>	<b>332,055</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	2,725	158,559	608,966	5
Commercial Revenues	279	61,743	198,767	6
Industrial Revenues	57	80,267	572,513	7
Revenues from Public Authorities	12	12,388	46,145	8
<b>Total Measured Service to General Customers (622)</b>	<b>3,073</b>	<b>312,957</b>	<b>1,426,391</b>	
Service to Public Authorities (623)				
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)	2	76	383	11
<b>Total Sewage Operating Revenues</b>	<b>3,075</b>	<b>313,033</b>	<b>1,426,774</b>	12

### 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)	
AMERICAN DAIRY BRANDS	18,036	175	200	7	<b>1</b>
GREAT LAKES CHEESE OF WISCONSIN	4,125	175	200	7	<b>2</b>
MASTERS GALLERY FOODS	4,686	175	200	7	<b>3</b>
ROCKY KNOLL HEALTH CARE FACILITY	5,669	175	200	7	<b>4</b>
SARGENTO FOODS	9,890	175	200	7	<b>5</b>
SARTORI FOODS	15,744	175	200	7	<b>6</b>

### OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	1	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>0</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>		
LAB REVENUES FROM INDUSTRIAL TESTING	5,787	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>5,787</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</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)	199,963	1
Power and Fuel for Pumping (821)	82,256	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	693	4
Phosphorous Removal Chemicals (824)	14,355	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	8,562	8
Transportation Expenses (828)		9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>305,829</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	36,417	11
Maintenance of Collection System Pumping Equipment (832)	11,248	12
Maintenance of Treatment and Disposal Plant Equipment (833)	36,051	13
Maintenance of General Plant Structures and Equipment (834)	17,394	14
<b>Total Maintenance Expenses</b>	<b>101,110</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	37,189	15
Flat Rate Inspections (841)		16
Meter Reading (842)	7,372	17
Uncollectible Accounts (843)	3,337	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>47,898</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	27,346	19
Office Supplies and Expenses (851)	8,740	20
Outside Services Employed (852)	9,327	21
Insurance Expense (853)	22,494	22
Employees Pensions and Benefits (854)	88,250	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)	43,108	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>199,265</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>654,102</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		21,367	1
Local and School Tax Equivalent on Meters Charged by Water Department		2,232	2
PSC Remainder Assessment		1,646	3
Other (specify): NONE			4
COMPUTER ALLOCATION		2,220	5
<b>Total tax expense</b>		<b><u>27,465</u></b>	

**SEWER UTILITY PLANT IN SERVICE**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	4,416,915	318,176	7
Interceptor Mains and Accessories (314)	1,492,042		8
Force Mains (315)	73,444		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>5,982,401</b>	<b>318,176</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	32,945		13
Electric Pumping Equipment (323)	198,819		14
Other Power Pumping Equipment (324)	57,654	15,259	15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>289,418</b>	<b>15,259</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	88,551		17
Structures and Improvements (331)	1,044,223		18
Preliminary Treatment Equipment (332)	827,274		19
Primary Treatment Equipment (333)	498,384		20
Secondary Treatment Equipment (334)	3,002,131		21
Advanced Treatment Equipment (335)	1,062,185		22
Chlorination Equipment (336)	258,675		23
Sludge Treatment and Disposal Equipment (337)	1,742,312		24
Plant Site Piping (338)	456,893		25
Flow Metering and Monitoring Equipment (339)	114,777		26
Outfall Sewer Pipes (340)	11,211		27

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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)			4,735,091	7
Interceptor Mains and Accessories (314)			1,492,042	8
Force Mains (315)			73,444	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>6,300,577</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			32,945	13
Electric Pumping Equipment (323)			198,819	14
Other Power Pumping Equipment (324)			72,913	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>304,677</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			88,551	17
Structures and Improvements (331)	11,134	(47,724)	985,365	18
Preliminary Treatment Equipment (332)			827,274	19
Primary Treatment Equipment (333)			498,384	20
Secondary Treatment Equipment (334)			3,002,131	21
Advanced Treatment Equipment (335)			1,062,185	22
Chlorination Equipment (336)			258,675	23
Sludge Treatment and Disposal Equipment (337)	16,703	47,724	1,773,333	24
Plant Site Piping (338)			456,893	25
Flow Metering and Monitoring Equipment (339)			114,777	26
Outfall Sewer Pipes (340)			11,211	27

### SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	7,838		28
<b>Total Treatment and Disposal Plant</b>	<b>9,114,454</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	4,601		31
Computer Equipment (372.1)	0	41,099	32
Transportation Equipment (373)	16,870		33
Other General Equipment (379)	129,304	4,147	34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>150,775</b>	<b>45,246</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,537,048</b>	<b>378,681</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>15,537,048</b>	<b>378,681</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)			7,838 28
<b>Total Treatment and Disposal Plant</b>	<b>27,837</b>	<b>0</b>	<b>9,086,617</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			4,601 31
Computer Equipment (372.1)			41,099 32
Transportation Equipment (373)			16,870 33
Other General Equipment (379)	2,805		130,646 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>2,805</b>	<b>0</b>	<b>193,216</b>
<b>Total utility plant in service directly assignable</b>	<b>30,642</b>	<b>0</b>	<b>15,885,087</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>30,642</b>	<b>0</b>	<b>15,885,087</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)
-------------------------	------------------------------	-------------------------	-----------------------------	---	---	-----------------------	--

NONE

### SEWER MAINS

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

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	1,270	0	0	0	1,270	1
6.000	16,112	0	0	0	16,112	2
8.000	152,987	5,692	0	0	158,679	3
10.000	16,340	0	0	0	16,340	4
12.000	5,948	0	0	0	5,948	5
15.000	7,681	0	0	0	7,681	6
16.000	980	0	0	0	980	7
18.000	1,327	0	0	0	1,327	8
20.000	886	0	0	0	886	9
24.000	1,985	0	0	0	1,985	10
30.000	7,463	0	0	0	7,463	11
36.000	2,209	0	0	0	2,209	12
<b>Total Utility</b>	<b>215,188</b>	<b>5,692</b>	<b>0</b>	<b>0</b>	<b>220,880</b>	

---

## SEWER OPERATING SECTION FOOTNOTES

---

### Sewer Utility Plant in Service (Page S-07)

Accts #331 & 337 reclass charges.

Acct #313 - developers cost for subdivisions booked to plant and utility construction to CTH PP and Olie Lane.

---

### Sewer Mains (Page S-10)

Additions to Sewer Mains - were financed through utility general funds and those additions by developers cost.

---