



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: SLINGER UTILITIES OF SLINGER WISCONSIN

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Principal Office: 220 SLINGER RD  
P.O. BOX 227  
SLINGER, WI 53086

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For the Year Ended: DECEMBER 31, 1998

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** SLINGER UTILITIES OF SLINGER WISCONSIN

**Utility Address:** 220 SLINGER RD  
P.O. BOX 227  
SLINGER, WI 53086

**When was utility organized?** 1/1/1911

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DEAN AUGUST OTTE

**Title:** VILLAGE CLERK

**Office Address:**

220 SLINGER RD  
P.O. BOX 227  
SLINGER, WI 53086

**Telephone:** (414) 644 - 5265

**Fax Number:** (414) 644 - 6341

**E-mail Address:** dotte@wwpisys.org

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**Name:** REILLY, PENNER & BENTON

**Title:**

**Office Address:** REILLY, PENNER & BENTON

611 N BROADWAY  
MILWAUKEE, WI 53202

**Telephone:** (414) 271 - 7800

**Fax Number:** (414) 271 - 6005

**E-mail Address:**

**Date of most recent audit report:** 12/31/1998

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR DEAN AUGUST OTTE

**Title:** VILLAGE CLERK

**Office Address:**

220 SLINGER RD  
P.O. BOX 227  
SLINGER, WI 53086

**Telephone:** (414) 644 - 5265

**Fax Number:** (414) 644 - 6341

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

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**Name of utility commission/committee:**

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

- MR TROY FASSBENDER, TRUSTEE
  - MR DENNIS GEBHARD, TRUSTEE
  - MS SHARON GRUDZINSKI, TRUSTEE
  - MR GERALD KREUSER, PRESIDENT
  - MR GILBERT STRUPP, TRUSTEE
  - MR ROBERT STUETTGEN, TRUSTEE
  - MS JACKIE TOLL, TRUSTEE
- 

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

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

**Date of Ordinance:**

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

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

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,261,137	2,072,471	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,752,155	1,622,991	2
Depreciation Expense (403)	227,472	212,737	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	163,752	151,306	5
<b>Total Operating Expenses</b>	<b>2,143,379</b>	<b>1,987,034</b>	
<b>Net Operating Income</b>	<b>117,758</b>	<b>85,437</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>117,758</b>	<b>85,437</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	831	2,039	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	41,229	37,241	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>42,060</b>	<b>39,280</b>	
<b>Total Income</b>	<b>159,818</b>	<b>124,717</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>159,818</b>	<b>124,717</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	135,587	135,948	14
Amortization of Debt Discount and Expense (428)	2,670	1,335	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>138,257</b>	<b>137,283</b>	
<b>Net Income</b>	<b>21,561</b>	<b>(12,566)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,689,949	1,702,515	20
Balance Transferred from Income (433)	21,561	(12,566)	21
Miscellaneous Credits to Surplus (434)	759,385	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,470,895</b>	<b>1,689,949</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	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
ELECTRIC	28,989	5
WATER	12,240	6
<b>Total (Acct. 419):</b>	<b>41,229</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
TRANSFER FROM APPROPRIATED SURPLUS	759,385	10
<b>Total (Acct. 434):</b>	<b>759,385</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	1,089	0	0	<b>1,089</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	83	0	0	<b>83</b>	<b>3</b>
Materials	0	86	0	0	<b>86</b>	<b>4</b>
Taxes	0	3	0	0	<b>3</b>	<b>5</b>
<b>Other (list by major classes):</b>						
EQUIPMENT	0	86	0	0	<b>86</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>258</b>	<b>0</b>	<b>0</b>	<b>258</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>831</b>	<b>0</b>	<b>0</b>	<b>831</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	344,249	1,916,888	0	0	2,261,137	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>344,249</b>	<b>1,916,888</b>	<b>0</b>	<b>0</b>	<b>2,261,137</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	57,561	(2,558)	<b>55,003</b>	<b>1</b>
Electric operating expenses	212,790	(154,032)	<b>58,758</b>	<b>2</b>
Gas operating expenses	0	0	<b>0</b>	<b>3</b>
Heating operating expenses	0	0	<b>0</b>	<b>4</b>
Sewer operating expenses	0	0	<b>0</b>	<b>5</b>
Merchandising and jobbing	0	0	<b>0</b>	<b>6</b>
Other nonutility expenses	0	0	<b>0</b>	<b>7</b>
Water utility plant accounts	0	0	<b>0</b>	<b>8</b>
Electric utility plant accounts	0	154,032	<b>154,032</b>	<b>9</b>
Gas utility plant accounts	0	0	<b>0</b>	<b>10</b>
Heating utility plant accounts	0	0	<b>0</b>	<b>11</b>
Sewer utility plant accounts	0	0	<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	<b>17</b>
Clearing accounts	0	0	<b>0</b>	<b>18</b>
All other accounts	0	2,558	<b>2,558</b>	<b>19</b>
<b>Total Payroll</b>	<b>270,351</b>	<b>0</b>	<b>270,351</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 (100)	9,432,091	8,441,847	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,453,070	1,277,382	<b>2</b>
<b>Net Utility Plant</b>	<b>7,979,021</b>	<b>7,164,465</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	546,117	1,026,220	<b>7</b>
<b>Total Other Property and Investments</b>	<b>546,117</b>	<b>1,026,220</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(108,349)	(30,884)	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	382,157	325,117	<b>11</b>
Other Accounts Receivable (143)	9,098	7,938	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	16,733	<b>14</b>
Materials and Supplies (150)	344,361	345,560	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	2,363	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>629,630</b>	<b>664,464</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	49,391	52,060	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>49,391</b>	<b>52,060</b>	
<b>Total Assets and Other Debits</b>	<b>9,204,159</b>	<b>8,907,209</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,126,177	1,806,329	21
Appropriated Earned Surplus (215)	217,000	976,385	22
Unappropriated Earned Surplus (216)	2,470,895	1,689,949	23
<b>Total Proprietary Capital</b>	<b>4,814,072</b>	<b>4,472,663</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,170,000	2,170,000	24
Advances from Municipality (223)	310,363	392,713	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>2,480,363</b>	<b>2,562,713</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	141,557	119,635	28
Payables to Municipality (233)	0	4,967	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	148,412	136,793	31
Interest Accrued (237)	9,828	68,797	32
Other Current and Accrued Liabilities (238)	27,217	24,108	33
<b>Total Current and Accrued Liabilities</b>	<b>327,014</b>	<b>354,300</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,582,710	1,517,533	41
<b>Total Liabilities and Other Credits</b>	<b>9,204,159</b>	<b>8,907,209</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)	4,669,641	0	0	4,762,450	<b>1</b>
Utility Plant Purchased or Sold (102)	0	0	0	0	<b>2</b>
Utility Plant in Process of Reclassification (103)	0	0	0	0	<b>3</b>
Utility Plant Leased to Others (104)	0	0	0	0	<b>4</b>
Property Held for Future Use (105)	0	0	0	0	<b>5</b>
Completed Construction not Classified (106)	0	0	0	0	<b>6</b>
Construction Work in Progress (107)	0	0	0	0	<b>7</b>
Utility Plant Acquisition Adjustments (108)	0	0	0	0	<b>8</b>
Other Utility Plant Adjustments (109)	0	0	0	0	<b>9</b>
<b>Total Utility Plant</b>	<b>4,669,641</b>	<b>0</b>	<b>0</b>	<b>4,762,450</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	377,193	0	0	1,075,877	<b>10</b>
<b>Total Accumulated Provision</b>	<b>377,193</b>	<b>0</b>	<b>0</b>	<b>1,075,877</b>	
<b>Net Utility Plant</b>	<b>4,292,448</b>	<b>0</b>	<b>0</b>	<b>3,686,573</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	362,445	914,937			<b>1,277,382</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	57,488	169,984			<b>227,472</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,710				<b>2,710</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
AUDIT CORRECTION		27,766			<b>27,766</b>	<b>12</b>
<b>Total credits</b>	<b>60,198</b>	<b>197,750</b>	<b>0</b>	<b>0</b>	<b>257,948</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	45,450	35,560			<b>81,010</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
METER RETIREMENT		1,250			<b>1,250</b>	<b>18</b>
<b>Total debits</b>	<b>45,450</b>	<b>36,810</b>	<b>0</b>	<b>0</b>	<b>82,260</b>	<b>19</b>
<b>Balance End of Year</b>	<b>377,193</b>	<b>1,075,877</b>	<b>0</b>	<b>0</b>	<b>1,453,070</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<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	0	0	1
<b>Other (specify):</b>					
NONE	0	0	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	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	338,333	0	<b>338,333</b>	340,017	2
<b>Total Electric Utility</b>					<b>338,333</b>	<b>340,017</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	338,333	340,017	1
Water utility	6,028	5,543	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>344,361</b>	<b>345,560</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>				
ELECTRIC	2,056	428	38,031	1
WATER	614	428	11,360	2
<b>Total</b>			<b>49,391</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,806,329	1
<b>Changes during year (explain):</b>		
PAYMENT BY VILLAGE FOR STR LIGHTS AND UNDERGROUND 144	319,848	2
<b>Balance end of year</b>	<u><u>2,126,177</u></u>	

**BONDS (ACCT. 221)**

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)	
WATER SYSTEM REV BONDS	06/01/1997	06/01/2016	5.45%	514,344	<b>1</b>
ELECTRIC SYSTEM REV BONDS	06/01/1997	06/01/2016	5.45%	1,655,656	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,170,000</b>	

**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>					
ADVANCE FROM GENERAL TO WATER	01/01/1997	01/01/2002	5.50%	310,363	1
<b>Total for Account 223</b>				<b>310,363</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	136,793	1
<b>Accruals:</b>		
Charged water department expense	78,648	2
Charged electric department expense	86,232	3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>164,880</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	136,793	6
Social Security taxes	13,113	7
PSC Remainder Assessment	2,814	8
<b>Other (explain):</b>		
PSC REMINDER ASSESSMENT	541	9
<b>Total payments and other debits</b>	<b>153,261</b>	
<b>Balance end of year</b>	<b>148,412</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>					
WATER	15,135	46,770	59,576	2,329	1
ELECTRIC	53,662	88,817	134,980	7,499	2
<b>Subtotal</b>	<b>68,797</b>	<b>135,587</b>	<b>194,556</b>	<b>9,828</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>68,797</b>	<b>135,587</b>	<b>194,556</b>	<b>9,828</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	700,791	816,742	0	0	0	<b>1,517,533</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	0	4,417	0	0	0	<b>4,417</b>	<b>2</b>
For Mains	6,750	54,010	0	0	0	<b>60,760</b>	<b>3</b>
<b>Other (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>707,541</b>	<b>875,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,582,710</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	<b>0</b>	<b>6</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>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
WATER BOND REDEMPTION FUND	49,840	3
ELECTRIC BOND REDEMPTION FUND	167,160	4
ELECTRIC CONSTRUCTION FUND	329,117	5
<b>Total (Acct. 125):</b>	<b>546,117</b>	
<b>Notes Receivable (141):</b>		
NONE	0	6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	44,292	7
Electric	337,865	8
Sewer (Regulated)	0	9
<b>Other (specify):</b>		
NONE	0	10
<b>Total (Acct. 142):</b>	<b>382,157</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	0	12
<b>Other (specify):</b>		
WATER MISC A/R	2,296	13
ELECTRIC MISC A/R	4,552	14
WATER S/A RECEIVABLE	2,250	15
<b>Total (Acct. 143):</b>	<b>9,098</b>	
<b>Receivables from Municipality (145):</b>		
NONE	0	16
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE	0	17
<b>Total (Acct. 165):</b>	<b>0</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>Extraordinary Property Losses (182):</b>		
NONE	0	18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	20
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	21
<b>Total (Acct. 253):</b>	<b>0</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	4,518,976	4,411,442	0	0	8,930,418	1
Materials and Supplies	5,785	339,175	0	0	344,960	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation	369,819	995,407	0	0	1,365,226	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	704,166	845,955	0	0	1,550,121	6
<b>Other (specify):</b>						
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>3,450,776</b>	<b>2,909,255</b>	<b>0</b>	<b>0</b>	<b>6,360,031</b>	
Net Operating Income	57,763	59,995	0	0	117,758	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	1.67%	2.06%	N/A	N/A	1.85%	

## 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	1,966,253	1
Appropriated Earned Surplus	596,692	2
Unappropriated Earned Surplus	2,080,422	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>4,643,367</b>	
<b>Net Income</b>		
Net Income	21,561	5
<b>Percent Return on Proprietary Capital</b>	<b>0.46%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

1. ADDED LINES (ELECTRIC AND WATER) TO SERVE PART OF THE APLS SOUTH ADDITION

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

1. 3% INCREASE IN WATER REVENUE

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

NONE

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

1. 3% WATER RATE INCREASE 4TH QUATER 1998

2. ELECTRIC RATE INCREASE APPLICATION 1998 EFFECTIVE DATE 1/1/99

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**7. Any additional matters.**

IN 1998 STH 144 WAS RECONSTRUCTED AND ALL WATER MAINS, HYDRANTS AND SERVICES REPLACED AT UTILITY COST. ALSO THE OVERHEAD ELECTRIC WAS REPLACED WITH UNDERGROUND WITH DECORATIVE LIGHTING PAID FOR BY VILLAGE

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

NO SEWER REVENUE REPORTED ONLY USED N SECTION FOR FUTURE REFERRANCE

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### Income Statement Account Details (Page F-02)

MISC CREDITS TO SURPLUS (434) TRANSFERED 759,385 FROM APPROPRIATED EARNED SURPLUS TO UNAPPROPRIATED SURPLUS

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### Distribution of Total Payroll (Page F-05)

TOTAL PAYROLL INCREASED DO TO USE OF PUBLIC WORKS EMPLOYEES ON ELECTRIC AND WATER JOBS BECAUSE OF WORK LOAD

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### Balance Sheet (Page F-06)

NON UTILITY PROPERTY (121) SEWER UTILITY NOT REPORTED ONLY USED N SECTION FOR FUTURE REFERENCE

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### Net Utility Plant (Page F-07)

MAJOR ADDITION WAS 144 WATER AND ELECTRIC

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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

DEPRECIATION RATE ON LINE ITEM NOT COMPOSITE 1998

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### Net Nonutility Property (Accts. 121 & 122) (Page F-09)

SEE NOTE FOR F-6

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### Capital Paid in by Municipality (Acct. 200) (Page F-13)

INCREASE DO TO STH 144 ELECTRIC RECONSTRUCTION PAID BY VILLAGE

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### Taxes Accrued (Acct. 236) (Page F-16)

INCREASE IN TAX DUE TO HIGHER RATE AND INCREASED PLANT

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### Interest Accrued (Acct. 237) (Page F-17)

ACCRUED INTEREST DOWN BECAUSE IN 1997 NO INTEREST PAID ON 1997 BONDS 7 MONTHS IN ADDITION ACCRUED

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

Per telephone call from Mr. Otte on 10/21/99:

item 1: noted for 1999.

item 2: Yes, more meters than services.

item 3: Paid for by utility

item 4: Paid for by utility

ele

October 19, 1999

Mr. Dean A. Otte, Village Clerk  
Slinger Utilities  
220 Slinger Road  
P.O Box 227  
Slinger, WI 53086-0227

1998 Analytical Review DWCCA-5510-ELE

Dear Mr. Otte:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1 During our review, we noted an amount reported in Account 223, Advances from Municipality, page F-15, issued 1/1/97 at 5.5% interest. We noted that corresponding interest is not reported on the Interest Accrued schedule, page F-17. We also noted that in 1997's annual report, you explain that the amount of interest for Account 223 is reported in Account 221, Bonds, on the Interest Accrued schedule, because Account 223 was not forwarding to page F-1. The program has been fixed; therefore, please report the interest on Account 223, Advances, in the correct section of the Interest Accrued schedule, page F-17, in the future.

2 During our review, we noted 822 services in use reported on the Water Services schedule on page W-16. However, we noticed 1,209 customers reported on page W-2 and 1,251 meters in use reported on page W-17. Please confirm that your service count is accurate and that you have that many more meters than services.

3 During our review, we noted an amount reported for additions in Account 345, Services, Water Utility Plant in Service, page W-8, and a net of 9 units reported added on the Water Services schedule, page W-16. However, no contributions are reported in Account 271, Contributions in Aid of Construction or amounts for water activity in Account 200, Capital Paid in by Municipality. Please explain who paid for these services, as requested on page W-16, and follow this procedure in the future.

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## FINANCIAL SECTION FOOTNOTES

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4 During our review, we noted main additions reported in Account 343, Mains, Water Utility Plant in Service schedule, page W-8 and main unit additions on the Water Mains schedule, W-15. We also noted contributions for mains reported in Account 271, Contributions in Aid of Construction. However, there is no explanation regarding financing of the mains as requested on the Mains schedule, page W-15. Please provide an explanation of who financed these mains, and follow this procedure in the future.

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

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cc: Mr. Gerald Kreuser, President

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	330,325	1
<b>Total Sales of Water</b>	<b>330,325</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	912	2
Miscellaneous Service Revenues (471)	270	3
Rents from Water Property (472)	8,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,742	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>13,924</b>	
<b>Total Operating Revenues</b>	<b>344,249</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	35,621	9
Water Treatment Expenses (630-635)	19,661	10
Transmission and Distribution Expenses (640-655)	36,244	11
Customer Accounts Expenses (901-904)	16,526	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	43,426	14
<b>Total Operation and Maintenance Expenses</b>	<b>151,478</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	57,488	15
Amortization Expense (404-407)	0	16
Taxes (408)	77,520	17
<b>Total Other Operating Expenses</b>	<b>135,008</b>	
<b>Total Operating Expenses</b>	<b>286,486</b>	
<b>NET OPERATING INCOME</b>	<b>57,763</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	1	1	293	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>1</b>	<b>293</b>	
Metered Sales to General Customers (461)				
Residential	1,039	58,420	136,843	4
Commercial	148	18,414	33,732	5
Industrial	22	25,594	30,852	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,209</b>	<b>102,428</b>	<b>201,427</b>	
Private Fire Protection Service (462)	7		2,684	7
Public Fire Protection Service (463)	1		117,155	8
Other Sales to Public Authorities (464)	13	5,412	8,766	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,231</b>	<b>107,841</b>	<b>330,325</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)	117,117	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	38	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>117,155</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	912	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>912</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTIONS AND SALE OF SCRAPE	270	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>270</b>	
<b>Rents from Water Property (472):</b>		
RENT OF TOWER TO PRIMCO	8,000	8
<b>Total Rents from Water Property (472)</b>	<b>8,000</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	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	4,742	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>4,742</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	10,770	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	17,941	7
Operation Supplies and Expenses (623)	3,568	8
Maintenance of Pumping Plant (625)	3,342	9
<b>Total Pumping Expenses</b>	<b>35,621</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	0	10
Chemicals (631)	19,661	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	0	13
<b>Total Water Treatment Expenses</b>	<b>19,661</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	20,952	14
Operation Supplies and Expenses (641)	944	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	10,342	17
Maintenance of Services (652)	2,021	18
Maintenance of Meters (653)	76	19
Maintenance of Hydrants (654)	1,909	20
Maintenance of Other Plant (655)	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>36,244</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	692	<b>22</b>
Accounting and Collecting Labor (902)	12,635	<b>23</b>
Supplies and Expenses (903)	3,199	<b>24</b>
Uncollectible Accounts (904)	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>16,526</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	9,955	<b>27</b>
Office Supplies and Expenses (921)	3,010	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	<b>29</b>
Outside Services Employed (923)	2,125	<b>30</b>
Property Insurance (924)	672	<b>31</b>
Injuries and Damages (925)	2,955	<b>32</b>
Employee Pensions and Benefits (926)	23,964	<b>33</b>
Regulatory Commission Expenses (928)	113	<b>34</b>
Miscellaneous General Expenses (930)	632	<b>35</b>
Transportation Expenses (933)	0	<b>36</b>
Maintenance of General Plant (935)	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>43,426</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>151,478</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		73,871	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,128	2
<b>Net property tax equivalent</b>		<b>72,743</b>	
Social Security		4,327	3
PSC Remainder Assessment		450	4
Other (specify): NONE		0	5
<b>Total tax expense</b>		<b>77,520</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.198600				3
County tax rate	mills		3.901600				4
Local tax rate	mills		6.614400				5
School tax rate	mills		8.749700				6
Voc. school tax rate	mills		1.415500				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>20.879800</b>				<b>10</b>
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>20.879800</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.614400</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.165200</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>16.779600</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.879800</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.803628</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.879800</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.779600</b>				<b>21</b>
Utility Plant, Jan. 1	\$	4,368,312	4,368,312				22
Materials & Supplies	\$	5,543	5,543				23
<b>Subtotal</b>	\$	<b>4,373,855</b>	<b>4,373,855</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>4,373,855</b>	<b>4,373,855</b>				<b>26</b>
Assessment Ratio	dec.		1.006528				27
<b>Assessed Value</b>	\$	<b>4,402,408</b>	<b>4,402,408</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.779600</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>73,871</b>	<b>73,871</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>73,871</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	66,001	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	159,472	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>225,473</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,169	0	12
Structures and Improvements (321)	257,848	1,420	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	55,389	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>314,406</b>	<b>1,420</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	14,046	0	23
<b>Total Water Treatment Plant</b>	<b>14,046</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	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)	0	0	66,001	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	159,472	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>225,473</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	1,169	12
Structures and Improvements (321)	0	0	259,268	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	55,389	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>315,826</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	14,046	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>14,046</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	248,246	0	26
Transmission and Distribution Mains (343)	2,784,091	244,814	27
Fire Mains (344)	0	0	28
Services (345)	401,289	70,056	29
Meters (346)	133,536	7,587	30
Hydrants (348)	225,214	21,085	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>3,792,376</b>	<b>343,542</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	1,823	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	13,344	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	6,844	2,225	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>22,011</b>	<b>2,225</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,368,312</b>	<b>347,187</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>4,368,312</b>	<b>347,187</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)	0	0	248,246	26
Transmission and Distribution Mains (343)	34,800	0	2,994,105	27
Fire Mains (344)	0	0	0	28
Services (345)	3,350	0	467,995	29
Meters (346)	3,300	(408)	137,415	30
Hydrants (348)	4,000	0	242,299	31
Other Transmission and Distribution Plant (349)		0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>45,450</b>	<b>(408)</b>	<b>4,090,060</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	0	34
Office Furniture and Equipment (391)	0	0	1,823	35
Computer Equipment (391.1)	0	0	0	36
Transportation Equipment (392)	0	0	13,344	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	9,069	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>24,236</b>	
<b>Total utility plant in service directly assignable</b>	<b>45,450</b>	<b>(408)</b>	<b>4,669,641</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>45,450</b>	<b>(408)</b>	<b>4,669,641</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,325	10,325	1
February			9,417	9,417	2
March			9,920	9,920	3
April			9,975	9,975	4
May			10,267	10,267	5
June			9,943	9,943	6
July			11,137	11,137	7
August			10,249	10,249	8
September			10,347	10,347	9
October			10,213	10,213	10
November			10,213	10,213	11
December			9,027	9,027	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>121,033</b>	<b>121,033</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				11,950	13
Less: Other utility use				0	14
Other utility use explanation: NONE					15
Water pumped into distribution system				109,083	16
Less: Water sold				107,841	17
Losses and unaccounted for				1,242	18
Percent unaccounted for to the nearest whole percent (%)				1%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: LESS THAN 1% UNACCOUNTED FOR					20
Maximum gallons pumped by all methods in any one day during reporting year				575	21
Date of maximum: 4/21/1998					22
Cause of maximum: HYDRANT FLUSHING					23
Minimum gallons pumped by all methods in any one day during reporting year				202	24
Date of minimum: 9/16/1998					25
Total KWH used for pumping for the year				183,032	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
127 KETTLE MORaine DR N	3	317	6	504,000	Yes	<b>1</b>
105 MAPLE AVE S	4	78	12	288,000	Yes	<b>2</b>
741 INDUSTRIAL DR	5	202	16	936,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	3-1	3-2	1
Location	127 KETTLE MORaine DR N127 KETTLE MORaine DR N127 KETTLE MORaine DR N			2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	MUNC	CORNELL	CORNELL	5
Year Installed	1992	1992	1992	6
Type	SUBMERSIBLE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	350	250	250	8
Pump Motor or Standby Engine Mfr	MUNC	BALDER	BALDER	9 10
Year Installed	1992	1992	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	B-1	14
Location	105 MAPLE AVE S	741 INDUSTRIAL DR	1080 HWY 60 E	15
Purpose	P	P	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	AURORA	AURORA	18
Year Installed	1988	1995	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	400	700	100	21
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	MARATHON	22 23
Year Installed	1988	1992	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	60	8	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	B-2	B-3		1
Location	1080 HWY 60 E	1080 HWY 60 E		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	AURORA	AURORA		5
Year Installed	1995	1995		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	100	1,200		8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON		9 10
Year Installed	1995	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	8	40		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	<b>3</b>
Year constructed	1974	1992	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	170	0	<b>6</b>
Total capacity in gallons	250,000	60,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000	0.5000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	<b>13</b>
Is water fluoridated (yes, no)?	N	N	<b>14</b>

### 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	2,720	0	1,000	0	1,720	2
P	D	4.000	34	0	0	0	34	3
A	D	6.000	3,066	0	380	0	2,686	4
M	D	6.000	10,735	0	2,060	0	8,675	5
P	D	6.000	4,692	0	0	0	4,692	6
M	D	8.000	12,259	0	532	0	11,727	7
P	D	8.000	26,087	2,145	0	0	28,232	8
M	D	12.000	0	720	0	0	720	9
P	D	12.000	21,517	1,393	0	0	22,910	10
P	D	16.000	5,795	730	0	0	6,525	11
<b>Total Within Municipality</b>			<b>87,505</b>	<b>4,988</b>	<b>3,972</b>	<b>0</b>	<b>88,521</b>	
<b>Total Utility</b>			<b>87,505</b>	<b>4,988</b>	<b>3,972</b>	<b>0</b>	<b>88,521</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)	
M	0.750	270	0	63	0	207	0	<b>1</b>
M	1.000	427	82	11	0	498	19	<b>2</b>
M	1.250	21	0	0	0	21	0	<b>3</b>
M	1.500	30	1	0	0	31	0	<b>4</b>
M	2.000	73	0	0	0	73	0	<b>5</b>
M	4.000	3	0	0	0	3	0	<b>6</b>
M	6.000	6	0	0	0	6	0	<b>7</b>
M	8.000	2	0	0	0	2	0	<b>8</b>
<b>Total Utility</b>		<b>832</b>	<b>83</b>	<b>74</b>	<b>0</b>	<b>841</b>	<b>19</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).

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,277	102	110	(6)	1,263	110	1
1.000	31	5	0	0	36	0	2
1.500	21	6	2	0	25	2	3
2.000	16	1	0	0	17	0	4
3.000	4	0	0	0	4	0	5
4.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>1,350</b>	<b>114</b>	<b>112</b>	<b>(6)</b>	<b>1,346</b>	<b>112</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	1,064	102	10	4	0	83	1,263	1
1.000	0	22	5	0	0	9	36	2
1.500	0	17	5	3	0	0	25	3
2.000	0	10	2	2	0	3	17	4
3.000	0	1	0	3	0	0	4	5
4.000	0	0	0	1	0	0	1	6
<b>Total:</b>	<b>1,064</b>	<b>152</b>	<b>22</b>	<b>13</b>	<b>0</b>	<b>95</b>	<b>1,346</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0	0	0	0	<b>1</b>
Within Municipality	205	14	8	0	211	<b>2</b>
<b>Total Fire Hydrants</b>	<b>205</b>	<b>14</b>	<b>8</b>	<b>0</b>	<b>211</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	211
Number of distribution system valves end of year:	453
Number of distribution valves operated during year:	230

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues & Expenses (Page W-01)

DEPRECIATION EXPENSE (403) DECREASED BECAUSE OF CHANGE TO INDIVIDUAL ITEM DEPRECIATION SCHEDULE FROM COMPOSITE RATE

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

PUBLIC FIRE PROTECTION SERVICES (463) INCREASED DUE TO ADDITION OF LARGER MAINS AND 6 HYDRANTS

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### Water Operation & Maintenance Expenses (Page W-05)

MAINTENANCE OF WATER SOURCE PLANT (605) IN 1997 TREATED WELL # 4 NO WORK ON WELLS 1998

CHEMICALS (631) LOWER BECAUSE OF TIMING OF PURCHASES

OPERATION LABOR (640) HIGHER IN 1998 BECAUSES OF ADDITIONAL LABOR INCONNECTION WITH THE RECONSTRUCTION OF 144

MAINTENANCE OF DISTRIBUTION RESEROIRS (650) 1997 PAINTED INSIDE OF TOWEF

MAINTENANCE OF MAINS (651) LESS WATER MAIN BRAKES

MAINTENANCE OF HYDRANTS (654) 1997 FLOW TESTED ALL HYDRANTS AND REPAIREI HYDRANTS 1998 ONLY TESTED NEW HYDRANTS AND PAINTED 20 HYDRANTS

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### Water Utility Plant in Service (Page W-08)

METERS (346) SOLD METERS TO SANITARY DIST

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### Sources of Water Supply - Statistics (Page W-10)

MEASURED FLOW FOR HYDRANT FLUSHING IN 1998 NOT IN 1997

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### Water Mains (Page W-15)

per utility 10/21/99, main additions paid for by utility. ele

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### Water Services (Page W-16)

per utility 10/21/99 services additions paid for by utility. ele

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,881,922	1
<b>Total Sales of Electricity</b>	<b>1,881,922</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	8,749	2
Miscellaneous Service Revenues (451)	903	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,493	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	23,821	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>34,966</b>	
<b>Total Operating Revenues</b>	<b>1,916,888</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,386,941	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	91,388	11
Customer Accounts Expenses (901-904)	29,305	12
Sales Expenses (910)	16,177	13
Administrative and General Expenses (920-935)	76,866	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,600,677</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	169,984	15
Amortization Expense (404-407)	0	16
Taxes (408)	86,232	17
<b>Total Other Expenses</b>	<b>256,216</b>	
<b>Total Operating Expenses</b>	<b>1,856,893</b>	
<b>NET OPERATING INCOME</b>	<b>59,995</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	8,749	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>8,749</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTIONS	550	3
NSF FEES	45	4
SALES TAX COLLECTION FEE	308	5
<b>Total Miscellaneous Service Revenues (451)</b>	<b>903</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	6
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
CABLE TV	1,176	7
TELEPHONE	317	8
<b>Total Rent from Electric Property (454)</b>	<b>1,493</b>	
<b>Interdepartmental Rents (455):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
TRENCHING FOR OTHERS	21,637	10
XMAS DECORATIONS	1,915	11
MISC	269	12
<b>Total Other Electric Revenues (456)</b>	<b>23,821</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE	0	13
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, 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 Labor (500)	0	1
Fuel (501)	0	2
Operation Supplies and Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Maintenance of Steam Production Plant (506)	0	6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
 <b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)	0	7
Water for Power (531)	0	8
Operation Supplies and Expenses (532)	0	9
Maintenance of Hydraulic Production Plant (535)	0	10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
 <b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)	0	11
Fuel (539)	0	12
Operation Supplies and Expenses (540)	0	13
Maintenance of Other Power Production Plant (543)	0	14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
 <b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,386,941	15
Other Expenses (546)	0	16
<b>Total Other Power Supply Expenses</b>	<b>1,386,941</b>	
<b>Total Power Production Expenses</b>	<b>1,386,941</b>	
 <b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)	0	17
Operation Supplies and Expenses (551)	0	18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)	0	19
<b>Total Transmission Expenses</b>	<b>0</b>	
 <b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	0	20
Line and Station Labor (561)	38,295	21
Line and Station Supplies and Expenses (562)	11,230	22
Street Lighting and Signal System Expenses (565)	0	23
Meter Expenses (566)	0	24
Customer Installations Expenses (567)	0	25
Miscellaneous Distribution Expenses (569)	50	26
Maintenance of Structures and Equipment (571)	0	27
Maintenance of Lines (572)	18,668	28
Maintenance of Line Transformers (573)	8,089	29
Maintenance of Street Lighting and Signal Systems (574)	6,024	30
Maintenance of Meters (575)	9,032	31
Maintenance of Miscellaneous Distribution Plant (576)	0	32
<b>Total Distribution Expenses</b>	<b>91,388</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,067	33
Accounting and Collecting Labor (902)	16,395	34
Supplies and Expenses (903)	8,843	35
Uncollectible Accounts (904)	0	36
<b>Total Customer Accounts Expenses</b>	<b>29,305</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	16,177	37
<b>Total Sales Expenses</b>	<b>16,177</b>	

### ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)		Amount (b)
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	0	<b>38</b>
Office Supplies and Expenses (921)	3,503	<b>39</b>
Administrative Expenses Transferred -- Credit (922)	0	<b>40</b>
Outside Services Employed (923)	2,500	<b>41</b>
Property Insurance (924)	1,210	<b>42</b>
Injuries and Damages (925)	4,297	<b>43</b>
Employee Pensions and Benefits (926)	54,373	<b>44</b>
Regulatory Commission Expenses (928)	2,982	<b>45</b>
Miscellaneous General Expenses (930)	8,001	<b>46</b>
Transportation Expenses (933)	0	<b>47</b>
Maintenance of General Plant (935)	0	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>76,866</b>	
<b>Total Operation and Maintenance Expenses</b>		<b>1,600,677</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		74,541	1
Social Security		8,786	2
Wisconsin Gross Receipts Tax		541	3
PSC Remainder Assessment		2,364	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>86,232</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.198600				3
County tax rate	mills		3.901600				4
Local tax rate	mills		6.614400				5
School tax rate	mills		8.749700				6
Voc. school tax rate	mills		1.415500				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>20.879800</b>				10
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>20.879800</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.614400</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.165200</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.779600</b>				17
<b>Total Tax Rate</b>	mills		<b>20.879800</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.803628</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.879800</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.779600</b>				21
Utility Plant, Jan. 1	\$	<b>4,073,535</b>	4,073,535				22
Materials & Supplies	\$	<b>340,017</b>	340,017				23
<b>Subtotal</b>	\$	<b>4,413,552</b>	<b>4,413,552</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>4,413,552</b>	<b>4,413,552</b>				26
Assessment Ratio	dec.		1.006528				27
<b>Assessed Value</b>	\$	<b>4,442,364</b>	<b>4,442,364</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.779600</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>74,541</b>	<b>74,541</b>				30
Tax Equivalent per 1994 PSC Report	\$	45,246					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$	74,541					32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>74,541</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Boiler Plant Equipment (312)	0	0	6
Engines and Engine Driven Generators (313)	0	0	7
Turbogenerator Units (314)	0	0	8
Accessory Electric Equipment (315)	0	0	9
Miscellaneous Power Plant Equipment (316)	0	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	0	11
Structures and Improvements (331)	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	14
Accessory Electric Equipment (334)	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	16
Roads, Railroads and Bridges (336)	0	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	0	18
Structures and Improvements (341)	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	20
Prime Movers (343)	0	0	21
Generators (344)	0	0	22
Accessory Electric Equipment (345)	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0	0	25

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

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

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	5,954	0	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	257,950	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	132,038	0	38
Overhead Conductors and Devices (365)	319,543	5,061	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	2,031,633	427,091	41
Line Transformers (368)	538,883	70,545	42
Services (369)	325,995	29,472	43
Meters (370)	125,331	15,256	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	115,920	145,312	47
<b>Total Distribution Plant</b>	<b>3,853,247</b>	<b>692,737</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	48
Structures and Improvements (390)	3,613	0	49
Office Furniture and Equipment (391)	32,516	0	50
Computer Equipment (391.1)	0	0	51
Transportation Equipment (392)	123,113	50,452	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	47,945	2,282	54
Laboratory Equipment (395)	0	0	55
Power Operated Equipment (396)	0	0	56
Communication Equipment (397)	0	0	57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0	0	0	26
Station Equipment (353)	0	0	0	27
Towers and Fixtures (354)	0	0	0	28
Poles and Fixtures (355)	0	0	0	29
Overhead Conductors and Devices (356)	0	0	0	30
Underground Conduit (357)	0	0	0	31
Underground Conductors and Devices (358)	0	0	0	32
Roads and Trails (359)	0	0	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)	0	0	5,954	34
Structures and Improvements (361)	0	0	0	35
Station Equipment (362)	0	0	257,950	36
Storage Battery Equipment (363)	0	0	0	37
Poles, Towers and Fixtures (364)	6,004	0	126,034	38
Overhead Conductors and Devices (365)	15,101	0	309,503	39
Underground Conduit (366)	0	0	0	40
Underground Conductors and Devices (367)	0	0	2,458,724	41
Line Transformers (368)	6,100	(50)	603,278	42
Services (369)	6,555	0	348,912	43
Meters (370)	1,250	0	139,337	44
Installations on Customers' Premises (371)	0	0	0	45
Leased Property on Customers' Premises (372)	0	0	0	46
Street Lighting and Signal Systems (373)	1,800	(6,595)	252,837	47
<b>Total Distribution Plant</b>	<b>36,810</b>	<b>(6,645)</b>	<b>4,502,529</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	0	48
Structures and Improvements (390)	0	0	3,613	49
Office Furniture and Equipment (391)	0	0	32,516	50
Computer Equipment (391.1)	0	0	0	51
Transportation Equipment (392)	0	0	173,565	52
Stores Equipment (393)	0	0	0	53
Tools, Shop and Garage Equipment (394)	0	0	50,227	54
Laboratory Equipment (395)	0	0	0	55
Power Operated Equipment (396)	0	0	0	56
Communication Equipment (397)	0	0	0	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 \$50,000 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	0	58
Other Tangible Property (399)	0	0	59
<b>Total General Plant</b>	<b>207,187</b>	<b>52,734</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,060,434</b>	<b>745,471</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0	0	60
 <b>Total utility plant in service</b>	<b>4,060,434</b>	<b>745,471</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	0	0 58
Other Tangible Property (399)	0	0	0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>259,921</b>
<b>Total utility plant in service directly assignable</b>	<b>36,810</b>	<b>(6,645)</b>	<b>4,762,450</b>
Common Utility Plant Allocated to Electric Department	0	0	0 60
<b>Total utility plant in service</b>	<b>36,810</b>	<b>(6,645)</b>	<b>4,762,450</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)	0.38	24.34	<b>1</b>
7.2/12.5 kV (12kV)	0.00	0.00	<b>2</b>
14.4/24.9 kV (25kV)	0.88	8.76	<b>3</b>
<b>Other:</b>			
NONE	0.00	0.00	<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	0.00	0.00	<b>5</b>
7.2/12.5 kV (12kV)	0.00	0.00	<b>6</b>
14.4/24.9 kV (25kV)	0.00	0.00	<b>7</b>
<b>Other:</b>			
NONE	0.00	0.00	<b>8</b>
<b>Transmission System</b>			
34.5 kV	0.00	0.00	<b>9</b>
69 kV	0.00	0.00	<b>10</b>
115 kV	0.00	0.00	<b>11</b>
138 kV	0.00	0.00	<b>12</b>
<b>Other:</b>			
NONE	0.00	0.00	<b>13</b>

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	28	12
<b>Total</b>	<b>28</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>28</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	6,229	Wednesday	01/14/1998	09:00	3,091	1
February	02	5,650	Friday	02/13/1998	11:00	2,684	2
March	03	5,629	Thursday	03/19/1998	12:00	2,893	3
April	04	5,462	Thursday	04/16/1998	11:00	2,545	4
May	05	6,103	Tuesday	05/19/1998	14:00	2,656	5
June	06	6,084	Thursday	06/25/1998	14:00	2,826	6
July	07	6,479	Tuesday	07/14/1998	14:00	2,820	7
August	08	6,367	Friday	08/21/1998	14:00	2,939	8
September	09	5,631	Tuesday	09/15/1998	11:00	2,740	9
October	10	5,433	Thursday	10/22/1998	11:00	2,735	10
November	11	5,648	Friday	11/20/1998	11:00	2,716	11
December	12	7,137	Monday	12/21/1998	19:00	3,328	12
<b>Total</b>		<b>71,852</b>				<b>33,973</b>	

**System Name** SLINGER

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

Type of Reading	Supplier
Instantaneous 0	WPPI

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam	0	1
Nuclear Steam	0	2
Hydraulic	0	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	0	5
Non-Conventional (wind, photovoltaic, etc.)	0	6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	33,972	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>33,972</b>	<b>15</b>
		<b>16</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	32,423	18
Sales For Resale	0	19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	0	22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>32,423</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)	0	26
Distribution Losses	1,549	27
<b>Total Energy Losses</b>	<b>1,549</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.5596%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>33,972</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>				
Residential	RG-1	1,206	9,974	1
Rural	RG-1	28	288	2
Residential Time of Day	RG-2	2	30	3
<b>Total Sales for Residential Sales</b>		<b>1,236</b>	<b>10,292</b>	
<b>Commercial &amp; Industrial</b>				
Small Power	CP-1	12	3,286	4
Large Power Time of Day	CP-2	6	7,004	5
Industrial Power Time of Day	CP-3	1	6,055	6
General Service	GS-1	166	2,740	7
General Service 3 phase	GS-2	73	2,794	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>258</b>	<b>21,879</b>	
<b>Public Street &amp; Highway Lighting</b>				
Street and Yard Lighting	MS-1	15	252	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>15</b>	<b>252</b>	
<b>Sales for Resale</b>				
NONE		0	0	10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,509</b>	<b>32,423</b>	

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	622,385	6,860	<b>629,245</b>	<b>1</b>
0	0	17,615	276	<b>17,891</b>	<b>2</b>
0	0	1,668	7	<b>1,675</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>641,668</b>	<b>7,143</b>	<b>648,811</b>	
11,140	0	164,778	3,601	<b>168,379</b>	<b>4</b>
25,303	31,064	398,865	7,617	<b>406,482</b>	<b>5</b>
14,484	16,033	263,119	6,658	<b>269,777</b>	<b>6</b>
0	0	181,049	1,296	<b>182,345</b>	<b>7</b>
0	0	181,859	(1,540)	<b>180,319</b>	<b>8</b>
<b>50,927</b>	<b>47,097</b>	<b>1,189,670</b>	<b>17,632</b>	<b>1,207,302</b>	
0	0	25,662	147	<b>25,809</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>25,662</b>	<b>147</b>	<b>25,809</b>	
0	0	0	0	<b>0</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>50,927</b>	<b>47,097</b>	<b>1,857,000</b>	<b>24,922</b>	<b>1,881,922</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI		WPPI		1
Point of Delivery	SUBSTATION #1		SUBSTATION #2		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	24.9		24.9		4
Point of Metering	PRIMARY		PRIMARY		5
Total of 12 Monthly Maximum Demands -- kW	71,852		71,852		6
Average load factor	<b>64.7678%</b>		<b>0.0000%</b>		7
Total Cost of Purchased Power	1,386,941		1,386,941		8
Average cost per kWh	<b>0.0408</b>		<b>0.0000</b>		9
On-Peak Hours (if applicable)	7:00 TO 21:00		7:00 TO 21:00		10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,517	1,574			12
February	1,402	1,282			13
March	1,524	1,369			14
April	1,403	1,142			15
May	1,426	1,230			16
June	1,568	1,258			17
July	1,566	1,254			18
August	1,513	1,426			19
September	1,437	1,303			20
October	1,464	1,271			21
November	1,380	1,336			22
December	1,683	1,644			23
<b>Total kWh (000)</b>	<b>17,883</b>	<b>16,089</b>	<b>0</b>	<b>0</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)	1
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	1/1/1998 0	8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### 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 by Each Unit During Yr. (000's) (m)	Rated Unit Capacity kW (n)	kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				<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



### 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					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	BEUAS BAY	BURGER K	COMMERCE	HARTFORD	HWY AA	1
Voltage--High Side	25	25	25	25	25	2
Voltage--Low Side	4	4	4	4	4	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	1,000	1,000	1,000	1,500	1,000	5
Number of Spare Transformers on Hand	1	1	1	0	1	6
15-Minute Maximum Demand in kW	7,137	7,137	7,137	7,137	7,137	7
Dt and Hr of Such Maximum Demand	12/28/1998 19:00	12/28/1998 19:00	12/28/1998 19:00	12/28/1998 19:00	12/28/1998 19:00	8 9
Kwh Output	0	0	0	0	0	10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation			
	(h)	(i)	(j)	
Name of Substation	LOVERS LN	SLINGER RD	ASHINGTON	13
Voltage--High Side	25	25	25	14
Voltage--Low Side	4	4	4	15
Num. of Main Transformers in Operation	1	1	1	16
Capacity of Transformers in kVA	1,000	2,500	1,000	17
Number of Spare Transformers on Hand	1	0	1	18
15-Minute Maximum Demand in kW	7,137	7,137	7,137	19
Dt and Hr of Such Maximum Demand	12/28/1998 19:00	12/28/1998 19:00	12/28/1998 19:00	20 21
Kwh Output	0	0	0	22

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	
Name of Substation					23
Voltage--High Side					24
Voltage--Low Side					25
Num. of Main Transformers in Operation					26
Capacity of Transformers in kVA					27
Number of Spare Transformers on Hand					28
15-Minute Maximum Demand in kW					29
Dt and Hr of Such Maximum Demand					30
Kwh Output					31

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,485	412	39,786	1
Acquired during year	137	7	3,500	2
<b>Total</b>	<b>1,622</b>	<b>419</b>	<b>43,286</b>	<b>3</b>
Retired during year	31	14	495	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
<b>Number end of year</b>	<b>1,591</b>	<b>405</b>	<b>42,791</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,522	365	30,826	8
In utility's use	0	8	10,000	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	69	32	1,965	12
<b>Total end of year</b>	<b>1,591</b>	<b>405</b>	<b>42,791</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>				
Sodium Vapor	150	50	46,200	1
Sodium Vapor	151	77	71,148	2
Sodium Vapor	250	57	79,971	3
Sodium Vapor	251	2	2,806	4
<b>Total</b>		<b>186</b>	<b>200,125</b>	
<b>Ornamental</b>				
Sodium Vapor	150	33	20,749	5
<b>Total</b>		<b>33</b>	<b>20,749</b>	
<b>Other</b>				
Mercury Vapor	175	7	6,468	6
Sodium Vapor	150	11	10,164	7
Sodium Vapor	151	8	7,392	8
Sodium Vapor	250	4	5,612	9
Sodium Vapor	251	1	1,403	10
<b>Total</b>		<b>31</b>	<b>31,039</b>	

## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operating Revenues & Expenses (Page E-01)

DEPECIATION (403) AND TAXES (408) INCREASE IN PLANT IN PLACE

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### Other Operating Revenues (Electric) (Page E-02)

OTHER ELECTRIC REVENUE (456) ADDITIONAL TRENCHING FOR TELEPHONE AND CABLE/NO SALE OF MATERIALS/WORK FOR XMAS DECORATIONS LISTED SEPARTE

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

LINE AND STATION LABOR (561) DECREASE IN IN UNACCOURED LABOR HOURS

LINE AND STATION SUPPLIES AND EXPENSES (562) INCREASE IN COST DUE TO PURCHASE OF MATERIALS FOR NEW TRUCK AND WRITE-OFF MISC INVENTORY ITEMS

MAINTENANCE OF LINE TRANSFORMERS (573) MORE TRANSFORMERS DAMAGED ANI INVENTORIED TRANSFORMERS

SUPPLIES AND EXPENSES (903) INCREASED COST FOR CONTRACT METER READING, POSTAGE AND MISC SUPPLIES

ADMINISTRATIVE AND GENERAL SALARIES (920) ALL COST CHARGED TO CONSTRUCTION PROJECTS

OFFICE SUPPLIES AND EXPENSES (921) INCREASE ADMINISTRATIVE FEE CHARGED BY VILLAGE FOR OFFICE SUPPLIES AND COMPUTOR TIME

REGULATORY COMMISSION EXPENSES (928) IN 1998 APPLIED FOR RATE INCREASE THAT WILL TAKE AFFECT 1/1/99

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

UNDERGROUND CONDUCTORS AND DEVICES (367) MAJOR PROJECT WAS CONVERTING 144 OVERHEAD TO UNDERGROUND AND SCRAPING OVERHEAD

LINE TRANSFORMERS (368) PURCHASED LARGE TRANSFORMERS FOR 24.9 SYSTEM (INDUSTRIAL CUSTOMERS) AND SCRAPED OLD OVERHEAD TRANSFORMERS FROM 144 PROJEC

SERVICES (368) CONVERSION OF SERVICES ON 144 TO UNGERGROUND AND NEW SERVICES. SCRAPE SERVICES ON 144 CONVERSION

METERS (370) UPDATE AND PURCHASE NEW LARGE POWER METERS FOR Y2K, NEW METERS FOR NEW CONSTRUCTION AND SCRAPE OLD METERS

STREET LIGHTING & SIGNALS SYSTEMS (373) CONVERT 144 STREET LIGHTS TO NEW POLES AND SCRAP OLD LIGHTING AND ADJUSTMENT MADE TO CORRECT ACTUAL COST DO TO RECOVERY FROM INSURANCE

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	591,042	1
<b>Total Sewage Operating Revenues</b>	<b>591,042</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	2,113	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	10,492	6
Amortization of Construction Grants (636)	67,743	7
<b>Total Other Operating Revenues</b>	<b>80,348</b>	
<b>Total Operating Revenues</b>	<b>671,390</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	104,838	8
Maintenance Expenses (831-834)	70,003	9
Customer Accounting & Collection Expenses (840-843)	13,924	10
Administrative and General Expenses (850-857)	81,650	11
<b>Total Operation and Maintenance Expenses</b>	<b>270,415</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	179,210	12
Amortization Expense (404)	0	13
Taxes (408)	7,795	14
<b>Total Other Operating Expenses</b>	<b>187,005</b>	
<b>Total Operating Expenses</b>	<b>457,420</b>	
<b>NET OPERATING INCOME</b>	<b>213,970</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	0	0	0	1
Commercial Revenues	0	0	0	2
Industrial Revenues	0	0	0	3
Revenues from Public Authorities	0	0	0	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	1,164	59,523	262,331	5
Commercial Revenues	399	17,565	81,235	6
Industrial Revenues	469	25,594	107,569	7
Revenues from Public Authorities	223	4,759	29,335	8
<b>Total Measured Service to General Customers (622)</b>	<b>2,255</b>	<b>107,441</b>	<b>480,470</b>	
Service to Public Authorities (623)	0	0	0	9
Service to Other Systems (624)	169	12,593	49,141	10
Other Sewerage Service (625)	7	15,618	61,431	11
Interdepartmental Service (626)	0	0	0	12
<b>Total Sewage Operating Revenues</b>	<b>2,431</b>	<b>135,652</b>	<b>591,042</b>	

### HIGH STRENGTH CONTRIBUTORS

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

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

### OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	2,113	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Customers Forfeited Discounts (631)</b>	<b>2,113</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE	0	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>		
Maint & Billing Hilldale Sanitary Dist	6,992	6
Sale of Land	3,500	7
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>10,492</b>	
<b>Amortization of Construction Grants (636):</b>		
Amortize DNR Construction Grant	67,743	8
<b>Total Amortization of Construction Grants (636)</b>	<b>67,743</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	35,480	1
Power and Fuel for Pumping (821)	29,080	2
Power and Fuel for Aeration Equipment (822)	0	3
Chlorine (823)	1,067	4
Phosphorous Removal Chemicals (824)	0	5
Sludge Conditioning Chemicals (825)	16,563	6
Other Chemicals for Sewage Treatment (826)	16,499	7
Other Operating Supplies and Expenses (827)	4,122	8
Transportation Expenses (828)	2,027	9
Rents (829)	0	10
<b>Total Operation Expenses</b>	<b>104,838</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	32,839	11
Maintenance of Collection System Pumping Equipment (832)	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	25,769	13
Maintenance of General Plant Structures and Equipment (834)	11,395	14
<b>Total Maintenance Expenses</b>	<b>70,003</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	13,924	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	0	17
Uncollectible Accounts (843)	0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>13,924</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	10,818	19
Office Supplies and Expenses (851)	7,722	20
Outside Services Employed (852)	6,000	21
Insurance Expense (853)	7,990	22
Employees Pensions and Benefits (854)	40,361	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)	3,136	<b>24</b>
Miscellaneous General Expenses (856)	486	<b>25</b>
Rents (857)	5,137	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>81,650</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>270,415</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		6,667	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,128	2
PSC Remainder Assessment		0	3
Other (specify): NONE		0	4
<b>Total tax expense</b>		<u><u>7,795</u></u>	

### SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Service Connections, Traps, and Accessories (312)	329,506	9,974	6
Collecting Mains and Accessories (313)	2,647,901	69,390	7
Interceptor Mains and Accessories (314)	380,321	0	8
Force Mains (315)	0	0	9
Other Collecting System Equipment (316)	25,092	0	10
<b>Total Collection System</b>	<b>3,382,820</b>	<b>79,364</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0	0	11
Structures and Improvements (321)	93,155	0	12
Receiving Wells (322)	0	0	13
Electric Pumping Equipment (323)	33,967	8,271	14
Other Power Pumping Equipment (324)	0	0	15
Miscellaneous Pumping Equipment (325)	0	0	16
<b>Total Collection System Pumping Installations</b>	<b>127,122</b>	<b>8,271</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	8,206	0	17
Structures and Improvements (331)	1,220,739	4,593	18
Preliminary Treatment Equipment (332)	63,411	0	19
Primary Treatment Equipment (333)	0	0	20
Secondary Treatment Equipment (334)	295,728	0	21
Advanced Treatment Equipment (335)	3,552	0	22
Chlorination Equipment (336)	26,816	0	23
Sludge Treatment and Disposal Equipment (337)	640,718	0	24
Plant Site Piping (338)	150,005	0	25
Flow Metering and Monitoring Equipment (339)	135,454	0	26
Outfall Sewer Pipes (340)	17,276	0	27

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	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	0	0	4
Structures and Improvements (311)	0	0	0	5
Service Connections, Traps, and Accessories (312)	0	0	339,480	6
Collecting Mains and Accessories (313)	0	0	2,717,291	7
Interceptor Mains and Accessories (314)	0	0	380,321	8
Force Mains (315)	0	0	0	9
Other Collecting System Equipment (316)	0	0	25,092	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>3,462,184</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)	0	0	0	11
Structures and Improvements (321)	0	0	93,155	12
Receiving Wells (322)	0	0	0	13
Electric Pumping Equipment (323)	6,869	0	35,369	14
Other Power Pumping Equipment (324)	0	0	0	15
Miscellaneous Pumping Equipment (325)	0	0	0	16
<b>Total Collection System Pumping Installations</b>	<b>6,869</b>	<b>0</b>	<b>128,524</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)	0	0	8,206	17
Structures and Improvements (331)	4,593	0	1,220,739	18
Preliminary Treatment Equipment (332)	0	0	63,411	19
Primary Treatment Equipment (333)	0	0	0	20
Secondary Treatment Equipment (334)	0	0	295,728	21
Advanced Treatment Equipment (335)	0	0	3,552	22
Chlorination Equipment (336)	0	0	26,816	23
Sludge Treatment and Disposal Equipment (337)	0	0	640,718	24
Plant Site Piping (338)	0	0	150,005	25
Flow Metering and Monitoring Equipment (339)	0	0	135,454	26
Outfall Sewer Pipes (340)	0	0	17,276	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	0	0	28
<b>Total Treatment and Disposal Plant</b>	<b>2,561,905</b>	<b>4,593</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	29
Structures and Improvements (371)	0	0	30
Office Furniture and Equipment (372)	18,905	743	31
Computer Equipment (372.1)	0	0	32
Transportation Equipment (373)	9,319	0	33
Other General Equipment (379)	147,818	1,420	34
Other Tangible Property (390)	0	0	35
<b>Total General Plant</b>	<b>176,042</b>	<b>2,163</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,247,889</b>	<b>94,391</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>6,247,889</b>	<b>94,391</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)	0	0	0 28
<b>Total Treatment and Disposal Plant</b>	<b>4,593</b>	<b>0</b>	<b>2,561,905</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			19,648 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			9,319 33
Other General Equipment (379)			149,238 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>178,205</b>
<b>Total utility plant in service directly assignable</b>	<b>11,462</b>	<b>0</b>	<b>6,330,818</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>11,462</b>	<b>0</b>	<b>6,330,818</b>

### SEWER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

### SEWER MAINS

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

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	2,832	0	0	0	2,832	1
6.000	2,662	0	0	0	2,662	2
8.000	75,346	395	0	0	75,741	3
10.000	750	0	0	0	750	4
12.000	9,966	0	0	0	9,966	5
15.000	4,733	0	0	0	4,733	6
18.000	2,850	0	0	0	2,850	7
24.000	350	0	0	0	350	8
30.000	2,100	0	0	0	2,100	9
<b>Total Utility</b>	<b>101,589</b>	<b>395</b>	<b>0</b>	<b>0</b>	<b>101,984</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewage Operating Revenues (Page N-02)

N2-OTHER SEWAGE SERVICES (625) HAULERS - 59022/ REMEDIATION - 7409

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### Other Operating Revenues (Sewer) (Page N-04)

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