



3013 (02-09-04)

ANNUAL REPORT

OF

Name: COLUMBUS WATER & LIGHT DEPARTMENT

Principal Office: 950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

For the Year Ended: DECEMBER 31, 1999

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COLUMBUS WATER & LIGHT DEPARTMENT

Utility Address: 950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

When was utility organized? 1/1/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN O ANDLER

Title: SUPERINTENDENT

Office Address:

950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

Telephone: (920) 623 - 5912

Fax Number: (920) 623 - 5923

E-mail Address: jandler@wppisys.org

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

Name: VIRCHOW KRAUSE & COMPANY

Title:

Office Address: VIRCHOW KRAUSE & COMPANY

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (800) 362 - 7301

Fax Number: (608) 249 - 8532

E-mail Address:

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

Name: MR E CLARKE ARNOLD

Title: COMMISSION PRESIDENT

Office Address:

954 DIX ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 5420

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW KRAUSE & COMPANY

Title:

Office Address: VIRCHOW KRAUSE & COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (800) 362 - 7301

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/25/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR DOUGLAS CALDWELL

Title: COMMISSION SECRETARY

Office Address:

605 HIBBARD ST

COLUMBUS, WI 53925

Telephone: (920) 623 - 3936

Fax Number:

E-mail Address:

Name: MR E CLARKE ARNOLD

Title: COMMISSION PRESIDENT

Office Address:

954 DIX ST

COLUMBUS, WI 53925

Telephone: (920) 623 - 5420

Fax Number:

E-mail Address:

Name: MR JOHN O ANDLER

Title: SUPERINTENDENT

Office Address:

950 MAPLE AVENUE

P.O. BOX 228

COLUMBUS, WI 53925

Telephone: (920) 623 - 5912

Fax Number: (920) 623 - 5923

E-mail Address: jandler@wppisys.org

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MRS JOAN THOMAS

Title: COMMISSION VICE-PRESIDENT

Office Address:

986 WARNER ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 2424

Name of utility commission/committee: COLUMBUS WATER & LIGHT COMMISSION

Names of members of utility commission/committee:

- MR E CLARKE ARNOLD, PRESIDENT
- MR DOUGLAS CALDWELL, SECRETARY
- MR RUSSELL MOORE
- MS HEIDI POSER
- MRS JOAN THOMAS, VICE PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,945,204	3,870,572	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,963,026	2,868,582	2
Depreciation Expense (403)	316,253	306,790	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	302,849	289,832	5
Total Operating Expenses	3,582,128	3,465,204	
Net Operating Income	363,076	405,368	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	363,076	405,368	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,265	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	65,432	62,490	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	66,697	62,490	
Total Income	429,773	467,858	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	706	553	13
Total Miscellaneous Income Deductions	706	553	
Income Before Interest Charges	429,067	467,305	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	273,451	285,282	14
Amortization of Debt Discount and Expense (428)	46,764	48,720	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	5,546	5,130	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	325,761	339,132	
Net Income	103,306	128,173	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,809,798	3,688,282	20
Balance Transferred from Income (433)	103,306	128,173	21
Miscellaneous Credits to Surplus (434)	0	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)	2,223	6,657	25
Total Unappropriated Earned Surplus End of Year (216)	3,910,881	3,809,798	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	65,432	5
Total (Acct. 419):	65,432	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW EXPENSE	706	8
Total (Acct. 426):	706	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
CHRISTMAS DECORATIONS	2,223	12
Total (Acct. 439)--Debit:	2,223	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		13,283			13,283	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		8,714			8,714	3
Materials		2,395			2,395	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION		909			909	6
Total costs and expenses	0	12,018	0	0	12,018	
Net income (or loss)	0	1,265	0	0	1,265	

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	836,670	3,108,534	0	0	3,945,204	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	836,670	3,108,534	0	0	3,945,204	

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	161,021		161,021	1
Electric operating expenses	228,444		228,444	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	19,843		19,843	8
Electric utility plant accounts	32,710		32,710	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	442,018	0	442,018	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	12,710,060	12,195,298	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,903,087	3,622,737	2
Net Utility Plant	8,806,973	8,572,561	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	8,806,973	8,572,561	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	60,036	51,073	8
Special Funds (125-128)	1,208,791	1,150,925	9
Total Other Property and Investments	1,268,827	1,201,998	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	130,151	195,384	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	476,576	436,373	15
Other Accounts Receivable (143)	54,677	27,228	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	35,081	29,016	18
Materials and Supplies (151-163)	259,588	256,452	19
Prepayments (165)	18,246	11,289	20
Interest and Dividends Receivable (171)	16,745	19,817	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	991,064	975,559	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	376,126	123,308	24
Other Deferred Debits (182-186)	21,057	312,929	25
Total Deferred Debits	397,183	436,237	
Total Assets and Other Debits	11,464,047	11,186,355	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	372,781	372,781	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,910,881	3,809,798	28
Total Proprietary Capital	4,283,662	4,182,579	
LONG-TERM DEBT			
Bonds (221-222)	5,340,000	5,590,000	29
Advances from Municipality (223)	103,125	103,125	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,443,125	5,693,125	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	193,753	200,576	33
Payables to Municipality (233)	125,195	125,111	34
Customer Deposits (235)	3,455	2,765	35
Taxes Accrued (236)	266,589	256,040	36
Interest Accrued (237)	24,400	25,400	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	6,956		40
Miscellaneous Current and Accrued Liabilities (242)		7,203	41
Total Current and Accrued Liabilities	620,348	617,095	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	75,400	66,302	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	75,400	66,302	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,041,512	627,254	49
Total Liabilities and Other Credits	11,464,047	11,186,355	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,147,472	0	0	6,559,293	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				3,295	7
Total Utility Plant	6,147,472	0	0	6,562,588	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,162,269	0	0	2,740,818	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,162,269	0	0	2,740,818	
Net Utility Plant	4,985,203	0	0	3,821,770	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,039,773	2,582,974			3,622,747	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	129,072	187,181			316,253	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,338				10,338	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARING	5,610	16,698			22,308	9
Salvage	60	2,270			2,330	10
Other credits (specify):						11
					0	12
Total credits	145,080	206,149	0	0	351,229	13
Debits during year						14
Book cost of plant retired	21,981	46,709			68,690	15
Cost of removal	603	1,596			2,199	16
Other debits (specify):						17
					0	18
Total debits	22,584	48,305	0	0	70,889	19
Balance End of Year	1,162,269	2,740,818	0	0	3,903,087	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)			228,940		228,940	3
Total Electric Utility					228,940	0

Account	Total End of Year	Amount Prior Year
Electric utility total	228,940	226,586
Water utility (154)	30,648	29,866
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	259,588	256,452

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 Mortgage Revenue Bonds	13,632	428	109,676	1
UNAMORTIZED LOSS ON ADVANCE REFUNDING	33,131	428	266,450	2
Total			376,126	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	372,781	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>372,781</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 Mortgage revenue bonds	11/01/1995	06/01/2013	5.24%	5,340,000	1
Total Bonds (Account 221):				5,340,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u>5,340,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 G.O. debt - with City	02/01/1997	04/01/2006	4.80%	103,125	1
Total for Account 223				103,125	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	256,040	1
Accruals:		
Charged water department expense	132,174	2
Charged electric department expense	170,675	3
Charged sewer department expense	2,516	4
Other (explain):		
NONE		5
Total Accruals and other credits	305,365	
Taxes paid during year:		
County, state and local taxes	256,040	6
Social Security taxes	30,921	7
PSC Remainder Assessment	4,753	8
Other (explain):		
Gross Receipts Tax	3,102	9
Total payments and other debits	294,816	
Balance end of year	266,589	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds - TIF share of interest	24,100	273,451	274,451	23,100	1
Subtotal	24,100	273,451	274,451	23,100	
Advances from Municipality (223)					
1997 Combined G.O.	1,300	5,546	5,546	1,300	2
Subtotal	1,300	5,546	5,546	1,300	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	25,400	278,997	279,997	24,400	

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	424,038	203,216	0	0	0	627,254	1
Add credits during year:							
For Services	77,725	23,115				100,840	2
For Mains	253,360					253,360	3
Other (specify):							
HYDRANTS	40,058					40,058	4
COMPUTER SOFTWARE	10,000	10,000				20,000	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	805,181	236,331	0	0	0	1,041,512	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
RECEIVABLE FROM TIF	42,122	2
DEFERRED SPECIAL ASSESSMENTS	17,914	3
Total (Acct. 124):	60,036	
Sinking Funds (125):		
RESERVE ACCOUNT	614,500	4
BOND PRINCIPAL & INTEREST ACCOUNT	212,648	5
CONSTRUCTION ACCOUNT	127,695	6
Total (Acct. 125):	954,843	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	253,948	7
Total (Acct. 126):	253,948	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	186,260	12
Electric	290,316	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	476,576	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		17
Other (specify):		
CONTRIBUTIONS RECEIVABLE	39,413	18
MISCELLANEOUS	15,264	19
Total (Acct. 143):	54,677	
Receivables from Municipality (145):		
RECEIVABLE FROM CITY	9,611	20
RECEIVABLE FROM SEWER	25,470	21
Total (Acct. 145):	35,081	
Prepayments (165):		
INSURANCE	18,246	22
Total (Acct. 165):	18,246	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY ENGINEERING	21,057	24
Total (Acct. 183):	21,057	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO CITY	50,980	28
PAYABLE TO SEWER	74,215	29
Total (Acct. 233):	125,195	
Other Deferred Credits (253):		
NONE		30
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,933,357	6,517,672	0	0	12,451,029	1
Materials and Supplies	30,257	227,763	0	0	258,020	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,101,021	2,661,896	0	0	3,762,917	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	614,609	219,773	0	0	834,382	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,247,984	3,863,766	0	0	8,111,750	
Net Operating Income	252,478	110,598	0	0	363,076	8
Net Operating Income as a percent of Average Net Rate Base						
	5.94%	2.86%	N/A	N/A	4.48%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	372,781	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,860,339	3
Other (Specify):		4
Total Average Proprietary Capital	4,233,120	
Net Income		
Net Income	103,306	5
Percent Return on Proprietary Capital	2.44%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

In 1999, the utility voluntarily changed the reporting class to AB from class C.

FINANCIAL SECTION FOOTNOTES

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

Per review response, ele:

a/c 143 costs associated with negotiations with Primeco/SBS on communications tower. Wages for millage for mapping technician shared with Waupun.

a/c 233 annual insurance expenses.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 24, 2000

Mr. John O. Andler, Superintendent
Columbus Water and Light Department
950 Maple Avenue
P.O. Box 228
Columbus, WI 53925-0228

1999 Analytical Review DWCCA-1300-ELE

Dear Mr. Andler:

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

1. During our review, we noted \$15,264 reported in Account 143, Other Accounts Receivable, described as "miscellaneous" and \$50,980 reported in Account 233, Payables to Municipality, described as "payable to city," or the Balance Sheet End of Year Account Balances schedule. Please provide slightly more detail to explain these amounts and follow this procedure in the future.
2. During our review, we noted \$1,369 reported in Account 910, Sales Expense, Water Operation & Maintenance Expenses schedule. What is the nature of this expense? Is this a one-time expense, or will it continue into the future?
3. During our review, we noted that total Transmission and Distribution Expenses, Water Operation & Maintenance Expenses schedule, increased over 15% and \$10,000 from the prior year. Please furnish a brief explanation 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 it is convenient for you to respond by e-mail, please

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

Sincerely,

Elaine Engelke
Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\1300.doc

cc: Mr. E. Clarke Arnold, President

Reply received 8/23/00

1/2. explanations provided

3 Cost of water conservation related shows at Columbus grade schools and promotional materials.

4. explanation provided

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	824,869	1
Total Sales of Water	824,869	
Other Operating Revenues		
Forfeited Discounts (470)	6,955	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,846	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,801	
Total Operating Revenues	836,670	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	14	8
Pumping Expenses (620-633)	19,793	9
Water Treatment Expenses (640-652)	61,386	10
Transmission and Distribution Expenses (660-678)	69,248	11
Customer Accounts Expenses (901-905)	35,394	12
Sales Expenses (910)	1,369	13
Administrative and General Expenses (920-932)	135,743	14
Total Operation and Maintenance Expenses	322,947	
Other Operating Expenses		
Depreciation Expense (403)	129,072	15
Amortization Expense (404-407)		16
Taxes (408)	132,173	17
Total Other Operating Expenses	261,245	
Total Operating Expenses	584,192	
NET OPERATING INCOME	252,478	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	1	28	1
Commercial	14	67	853	2
Industrial				3
Total Unmetered Sales to General Customers (460)	15	68	881	
Metered Sales to General Customers (461)				
Residential	1,536	72,931	376,789	4
Commercial	208	36,767	129,856	5
Industrial	13	24,843	62,866	6
Total Metered Sales to General Customers (461)	1,757	134,541	569,511	
Private Fire Protection Service (462)	14		14,558	7
Public Fire Protection Service (463)	1		220,810	8
Other Sales to Public Authorities (464)	20	3,724	19,109	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,807	138,333	824,869	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	220,810	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	220,810	
Forfeited Discounts (470):		
Customer late payment charges	6,955	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	6,955	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,846	10
Other (specify): NONE		11
Total Other Water Revenues (474)	4,846	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
SOURCE OF SUPPLY EXPENSES	
Operation Supervision and Engineering (600)	1
Operation Labor and Expenses (601)	2
Purchased Water (602)	3
Miscellaneous Expenses (603)	4
Rents (604)	5
Maintenance Supervision and Engineering (610)	6
Maintenance of Structures and Improvements (611)	7
Maintenance of Collecting and Impounding Reservoirs (612)	8
Maintenance of Lake, River and Other Intakes (613)	9
Maintenance of Wells and Springs (614)	14 10
Maintenance of Infiltration Galleries and Tunnels (615)	11
Maintenance of Supply Mains (616)	12
Maintenance of Miscellaneous Water Source Plant (617)	13
Total Source of Supply Expenses	14
PUMPING EXPENSES	
Operation Supervision and Engineering (620)	14
Fuel for Power Production (621)	15
Power Production Labor and Expenses (622)	16
Fuel or Power Purchased for Pumping (623)	19,793 17
Pumping Labor and Expenses (624)	18
Expenses Transferred--Credit (625)	19
Miscellaneous Expenses (626)	20
Rents (627)	21
Maintenance Supervision and Engineering (630)	22
Maintenance of Structures and Improvements (631)	23
Maintenance of Power Production Equipment (632)	24
Maintenance of Pumping Equipment (633)	25
Total Pumping Expenses	19,793
WATER TREATMENT EXPENSES	
Operation Supervision and Engineering (640)	26
Chemicals (641)	24,363 27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	33,580	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	3,443	33
Total Water Treatment Expenses	61,386	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	2,248	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	1,529	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	15,232	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	506	43
Maintenance of Transmission and Distribution Mains (673)	20,373	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	22,655	46
Maintenance of Meters (676)	3,635	47
Maintenance of Hydrants (677)	3,070	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	69,248	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	5,446	51
Customer Records and Collection Expenses (903)	29,939	52
Uncollectible Accounts (904)	9	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	35,394	
 SALES EXPENSES		
Sales Expenses (910)	1,369	55
Total Sales Expenses	1,369	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	42,876	56
Office Supplies and Expenses (921)	16,797	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	14,983	59
Property Insurance (924)	6,331	60
Injuries and Damages (925)	3,528	61
Employee Pensions and Benefits (926)	38,210	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	10,136	65
Rents (931)		66
Maintenance of General Plant (932)	2,882	67
Total Administrative and General Expenses	135,743	
 Total Operation and Maintenance Expenses	 322,947	

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		122,955	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,515	2
Net property tax equivalent		120,440	
Social Security		10,704	3
PSC Remainder Assessment		1,029	4
Other (specify): NONE			5
Total tax expense		<u>132,173</u>	

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.252330				3
County tax rate	mills		4.830330				4
Local tax rate	mills		13.938310				5
School tax rate	mills		13.185240				6
Voc. school tax rate	mills		1.853700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.059910				10
Less: state credit	mills		2.238180				11
Net tax rate	mills		31.821730				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.938310				14
Combined School Tax Rate	mills		15.038940				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.977250				17
Total Tax Rate	mills		34.059910				18
Ratio of Local and School Tax to Total	dec.		0.850773				19
Total tax net of state credit	mills		31.821730				20
Net Local and School Tax Rate	mills		27.073067				21
Utility Plant, Jan. 1	\$	5,719,243	5,719,243				22
Materials & Supplies	\$	29,866	29,866				23
Subtotal	\$	5,749,109	5,749,109				24
Less: Plant Outside Limits	\$	16,947	16,947				25
Taxable Assets	\$	5,732,162	5,732,162				26
Assessment Ratio	dec.		0.792300				27
Assessed Value	\$	4,541,592	4,541,592				28
Net Local & School Rate	mills		27.073067				29
Tax Equiv. Computed for Current Year	\$	122,955	122,955				30
Tax Equivalent per 1994 PSC Report	\$	111,027					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	122,955					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	122,133		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	122,133	0	
PUMPING PLANT			
Land and Land Rights (320)	1,890		12
Structures and Improvements (321)	8,713		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	16,418		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	148,304		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	68,000		20
Total Pumping Plant	243,325	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	2,217		21
Structures and Improvements (331)	478,573		22
Water Treatment Equipment (332)	682,308		23
Total Water Treatment Plant	1,163,098	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,400		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			122,133 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	122,133
PUMPING PLANT			
Land and Land Rights (320)			1,890 12
Structures and Improvements (321)			8,713 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			16,418 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			148,304 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			68,000 20
Total Pumping Plant	0	0	243,325
WATER TREATMENT PLANT			
Land and Land Rights (330)			2,217 21
Structures and Improvements (331)			478,573 22
Water Treatment Equipment (332)			682,308 23
Total Water Treatment Plant	0	0	1,163,098
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			10,400 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	464,072		26
Transmission and Distribution Mains (343)	1,981,044	282,822	27
Fire Mains (344)	0		28
Services (345)	426,493	82,644	29
Meters (346)	201,369	7,141	30
Hydrants (348)	222,186	44,110	31
Other Transmission and Distribution Plant (349)	67		32
Total Transmission and Distribution Plant	3,305,631	416,717	
GENERAL PLANT			
Land and Land Rights (389)	2,911		33
Structures and Improvements (390)	594,601		34
Office Furniture and Equipment (391)	11,685	5,860	35
Computer Equipment (391.1)	32,157	13,706	36
Transportation Equipment (392)	31,843	11,560	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	22,008		39
Laboratory Equipment (395)	8,965	2,000	40
Power Operated Equipment (396)	37,457		41
Communication Equipment (397)	143,429	367	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	885,056	33,493	
Total utility plant in service directly assignable	5,719,243	450,210	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,719,243	450,210	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			464,072 26
Transmission and Distribution Mains (343)	11,200		2,252,666 27
Fire Mains (344)			0 28
Services (345)	468		508,669 29
Meters (346)	606		207,904 30
Hydrants (348)	200		266,096 31
Other Transmission and Distribution Plant (349)			67 32
Total Transmission and Distribution Plant	12,474	0	3,709,874
GENERAL PLANT			
Land and Land Rights (389)			2,911 33
Structures and Improvements (390)			594,601 34
Office Furniture and Equipment (391)	1,378		16,167 35
Computer Equipment (391.1)	943		44,920 36
Transportation Equipment (392)			43,403 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	2,200		19,808 39
Laboratory Equipment (395)			10,965 40
Power Operated Equipment (396)			37,457 41
Communication Equipment (397)	4,986		138,810 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	9,507	0	909,042
Total utility plant in service directly assignable	21,981	0	6,147,472
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	21,981	0	6,147,472

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	28,190	2.94%	3,591	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	28,190		3,591	
PUMPING PLANT				
Structures and Improvements (321)	8,569	2.50%		8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	16,418	4.42%		10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	61,435	4.42%	6,555	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	10,832	4.29%	2,917	15
Total Pumping Plant	97,254		9,472	
WATER TREATMENT PLANT				
Structures and Improvements (331)	120,256	2.50%	11,964	16
Water Treatment Equipment (332)	204,263	3.25%	22,175	17
Total Water Treatment Plant	324,519		34,139	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	91,801	1.87%	8,678	19
Transmission and Distribution Mains (343)	74,355	0.93%	19,687	20
Fire Mains (344)				21
Services (345)	85,437	2.09%	9,776	22
Meters (346)	92,515	5.03%	10,830	23
Hydrants (348)	18,960	1.59%	3,882	24
Other Transmission and Distribution Plant (349)	67	100.00%		25
Total Transmission and Distribution Plant	363,135		52,853	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					31,781	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	31,781	
321					8,569	8
322					0	9
323					16,418	10
324					0	11
325					67,990	12
326					0	13
327					0	14
328					13,749	15
	0	0	0	0	106,726	
331					132,220	16
332					226,438	17
	0	0	0	0	358,658	
341					0	18
342					100,479	19
343	11,200		26		82,868	20
344					0	21
345	468	511			94,234	22
346	606		34		102,773	23
348	200	92			22,550	24
349					67	25
	12,474	603	60	0	402,971	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	82,598	2.25%	13,379	26
Office Furniture and Equipment (391)	4,625	5.83%	812	27
Computer Equipment (391.1)	21,496	26.67%	10,278	28
Transportation Equipment (392)	18,963	10.50%	3,508	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	20,168	5.83%	1,219	31
Laboratory Equipment (395)	4,792	5.83%	581	32
Power Operated Equipment (396)	27,889	6.00%	2,247	33
Communication Equipment (397)	46,144	9.17%	12,941	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	226,675		44,965	
Total accum. prov. directly assignable	1,039,773		145,020	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 1,039,773		 145,020	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					95,977	26
391	1,378				4,059	27
391.1	943				30,831	28
392					22,471	29
393					0	30
394	2,200				19,187	31
395					5,373	32
396					30,136	33
397	4,986				54,099	34
397.1					0	35
398					0	36
399					0	37
	9,507	0	0	0	262,133	
	21,981	603	60	0	1,162,269	
					0	38
	21,981	603	60	0	1,162,269	

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			15,123	15,123	1
February			13,778	13,778	2
March			15,112	15,112	3
April			14,597	14,597	4
May			16,295	16,295	5
June			16,974	16,974	6
July			15,275	15,275	7
August			15,122	15,122	8
September			15,485	15,485	9
October			14,080	14,080	10
November			13,865	13,865	11
December			13,846	13,846	12
Total for year	0	0	179,552	179,552	
Less: Measured or estimated water used in main flushing and water treatment during year				6,406	13
Less: Other utility use				16,808	14
Other utility use explanation:					15
Fire Department (non-rural)					
Water Leaks					
Meter Testing					
Water pumped into distribution system				156,338	16
Less: Water sold				138,333	17
Losses and unaccounted for				18,005	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				653	21
Date of maximum: 5/29/1999					22
Cause of maximum:					23
Filled municipal swimming pool					
Minimum gallons pumped by all methods in any one day during reporting year				325	24
Date of minimum: 11/25/1999					25
Total KWH used for pumping for the year				321,815	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
361 NORTH WATER STREET	WELL #1	575	10	792,000	Yes	1
361 NORTH WATER STREET	WELL #2	575	12	792,000	Yes	2
950 MAPLE AVENUE	WELL #4	677	15	1,224,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #101	BOOSTER #102	BOOSTER #103	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #1	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	BYRON JACKSON	5
Year Installed	1971	1964	1964	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	700	0	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	ALLIS CHALMERS	US MOTORS	9 10
Year Installed	1971	1964	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #201	BOOSTER #202	BOOSTER #203	14
Location	WATER PLANT #2	WATER PLANT #2	WATER PLANT #2	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	18
Year Installed	1994	1994	1994	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	740	700	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	22 23
Year Installed	1994	1994	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	50	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #4	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #2	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	SIMMONS	SIMMONS	FAIRBANKS MORSE	5
Year Installed	1991	1990	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1964	1964	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	75	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	WATER PLANT #1	WATER PLANT #2	WATER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1941	1994	1971	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	165	6
Total capacity in gallons	240,000	300,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	1.000	760	0	0	0	760	1
M	D	2.000	893	0	0	0	893	2
M	D	4.000	32,513	0	0	0	32,513	3
M	D	6.000	52,883	3,325	560	0	55,648	4
M	D	8.000	12,535	620	0	0	13,155	5
M	D	10.000	28,358	3,375	0	0	31,733	6
M	D	12.000	13,633	0	0	0	13,633	7
Total Within Municipality			141,575	7,320	560	0	148,335	
Total Utility			141,575	7,320	560	0	148,335	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	576	0	6	0	570	3	1
M	0.750	765	0	0	0	765	22	2
M	1.000	349	86	0	3	438	113	3
M	1.250	11	0	0	0	11	4	4
M	1.500	22	0	0	0	22	0	5
M	2.000	20	0	0	0	20	0	6
P	2.000	1	0	0	0	1	1	7
M	3.000	1	0	0	0	1	0	8
M	4.000	19	0	0	0	19	7	9
M	6.000	3	0	0	0	3	0	10
Total Utility		1,767	86	6	3	1,850	150	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,734	48	18	0	1,764	105	1
1.000	42	0	2	(1)	39	4	2
1.250	2	0	0	0	2	0	3
1.500	21	0	0	0	21	2	4
2.000	26	0	0	0	26	6	5
3.000	8	0	0	0	8	2	6
4.000	4	0	0	0	4	1	7
Total:	1,837	48	20	(1)	1,864	120	

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	1,512	162	5	6	0	79	1,764	1
1.000	6	24	4	1	0	4	39	2
1.250	0	1	0	1	0	0	2	3
1.500	0	15	4	0	1	1	21	4
2.000	0	8	1	6	0	11	26	5
3.000	0	2	1	2	0	3	8	6
4.000	0	2	0	1	0	1	4	7
Total:	1,518	214	15	17	1	99	1,864	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	216	19	1		234	2
Total Fire Hydrants	216	19	1	0	234	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	16
Number of distribution system valves end of year:	407
Number of distribution valves operated during year:	38

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

water leak survey in 1999, number of leaks repaired, fewer main breaks in 1998, ele

Sales expense, per utility review response: cost of "two water conservation related shows put on by the National Theatre for Children in the Columbus grade schools and promotion materials that were distributed". ele

Water Utility Plant in Service (Page W-08)

SERVICE RETIREMENTS INCLUDE \$302 FROM 1998 THAT WAS OMITTED FROM 1998 ANNUAL REPORT.

Water Mains (Page W-17)

MAINS FINANCED BY UTILITY & DEVELOPER

Water Services (Page W-18)

SERVICES FINANCED BY UTILITY & DEVELOPER

Meters (Page W-19)

1" METER ADJUSTMENT WAS FOR A RETIRED METER THAT WAS SOLD.

Hydrants and Distribution System Valves (Page W-20)

HYDRANTS FINANCED BY UTILITY & DEVELOPER
WE WERE UNABLE TO EXERCISE 50% OF WATER MAIN VALVES & HYDRANTS BECAUSE OF LACK OF MAN POWER.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,077,645	1
Total Sales of Electricity	3,077,645	
Other Operating Revenues		
Forfeited Discounts (450)	9,492	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	19,671	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,726	7
Total Other Operating Revenues	30,889	
Total Operating Revenues	3,108,534	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	2,185,568	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	147,311	10
Customer Accounts Expenses (901-905)	80,674	11
Sales Expenses (911-916)	13,362	12
Administrative and General Expenses (920-932)	213,164	13
Total Operation and Maintenance Expenses	2,640,079	
Other Expenses		
Depreciation Expense (403)	187,181	14
Amortization Expense (404-407)		15
Taxes (408)	170,676	16
Total Other Expenses	357,857	
Total Operating Expenses	2,997,936	
NET OPERATING INCOME	110,598	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	9,492	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	9,492	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL	19,671	5
Total Rent from Electric Property (454)	19,671	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS OTHER ELECTRIC REVENUES	1,726	7
Total Other Electric Revenues (456)	1,726	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	2,185,568	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	2,185,568	
Total Power Production Expenses	2,185,568	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	40,210	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	8,263	52
Overhead Line Expenses (583)	10,475	53
Underground Line Expenses (584)	1,091	54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)	10,659	56
Customer Installations Expenses (587)	2,068	57
Miscellaneous Distribution Expenses (588)	18,531	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)	1,129	61
Maintenance of Station Equipment (592)	23,524	62
Maintenance of Overhead Lines (593)	11,425	63
Maintenance of Underground Lines (594)	8,418	64
Maintenance of Line Transformers (595)	5,044	65
Maintenance of Street Lighting and Signal Systems (596)	5,304	66
Maintenance of Meters (597)	1,170	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	147,311	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	10,983	70
Customer Records and Collection Expenses (903)	69,593	71
Uncollectible Accounts (904)	98	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	80,674	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)	13,362	75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	13,362	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	44,159	78
Office Supplies and Expenses (921)	17,688	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	14,581	81
Property Insurance (924)	7,240	82
Injuries and Damages (925)	4,083	83
Employee Pensions and Benefits (926)	66,175	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	27,580	87
Rents (931)		88
Maintenance of General Plant (932)	31,658	89
Total Administrative and General Expenses	213,164	
 Total Operation and Maintenance Expenses	2,640,079	

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		143,630	1
Social Security		22,770	2
Wisconsin Gross Receipts Tax		3,103	3
PSC Remainder Assessment		3,725	4
Other (specify): SOCIAL SECURITY CAPITALIZED		(2,552)	5
Total tax expense		<u>170,676</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.252330				3
County tax rate	mills		4.830330				4
Local tax rate	mills		13.938310				5
School tax rate	mills		13.185240				6
Voc. school tax rate	mills		1.853700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.059910				10
Less: state credit	mills		2.238180				11
Net tax rate	mills		31.821730				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.938310				14
Combined School Tax Rate	mills		15.038940				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.977250				17
Total Tax Rate	mills		34.059910				18
Ratio of Local and School Tax to Total	dec.		0.850773				19
Total tax net of state credit	mills		31.821730				20
Net Local and School Tax Rate	mills		27.073067				21
Utility Plant, Jan. 1	\$	6,476,055	6,476,055				22
Materials & Supplies	\$	226,586	226,586				23
Subtotal	\$	6,702,641	6,702,641				24
Less: Plant Outside Limits	\$	22,700	22,700				25
Taxable Assets	\$	6,679,941	6,679,941				26
Assessment Ratio	dec.		0.792300				27
Assessed Value	\$	5,292,517	5,292,517				28
Net Local & School Rate	mills		27.073067				29
Tax Equiv. Computed for Current Year	\$	143,285	143,285				30
Tax Equivalent per 1994 PSC Report	\$	143,630					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	143,630					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
 DISTRIBUTION PLANT			
Land and Land Rights (360)	101,828		34
Structures and Improvements (361)	3,829		35
Station Equipment (362)	1,096,497		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	815,920	2,692	38
Overhead Conductors and Devices (365)	674,201	622	39
Underground Conduit (366)	29,147	8,123	40
Underground Conductors and Devices (367)	525,104	32,559	41
Line Transformers (368)	595,702	16,078	42
Services (369)	314,522	2,928	43
Meters (370)	321,680	18,137	44
Installations on Customers' Premises (371)	124,951		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	254,811	1,790	47
Total Distribution Plant	4,858,192	82,929	
 GENERAL PLANT			
Land and Land Rights (389)	12,114		48
Structures and Improvements (390)	993,131		49
Office Furniture and Equipment (391)	23,504	5,860	50
Computer Equipment (391.1)	29,298	13,707	51
Transportation Equipment (392)	185,382	26,060	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	35,856	1,026	54
Laboratory Equipment (395)	29,068		55
Power Operated Equipment (396)	152,512		56
Communication Equipment (397)	156,995	368	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			101,828 34
Structures and Improvements (361)			3,829 35
Station Equipment (362)			1,096,497 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	311		818,301 38
Overhead Conductors and Devices (365)	7,800		667,023 39
Underground Conduit (366)			37,270 40
Underground Conductors and Devices (367)			557,663 41
Line Transformers (368)	15,596		596,184 42
Services (369)	218		317,232 43
Meters (370)	1,103		338,714 44
Installations on Customers' Premises (371)			124,951 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			256,601 47
Total Distribution Plant	25,028	0	4,916,093
GENERAL PLANT			
Land and Land Rights (389)			12,114 48
Structures and Improvements (390)			993,131 49
Office Furniture and Equipment (391)	1,378		27,986 50
Computer Equipment (391.1)	943		42,062 51
Transportation Equipment (392)	13,944		197,498 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			36,882 54
Laboratory Equipment (395)			29,068 55
Power Operated Equipment (396)			152,512 56
Communication Equipment (397)	5,416		151,947 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,617,860	47,021	
Total utility plant in service directly assignable	6,476,052	129,950	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	6,476,052	129,950	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	21,681	0	1,643,200
Total utility plant in service directly assignable	46,709	0	6,559,293
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	46,709	0	6,559,293

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	<u>0</u>		<u>0</u>	
DISTRIBUTION PLANT				
Structures and Improvements (361)	2,772	2.90%	111	27
Station Equipment (362)	324,809	2.50%	27,412	28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)	376,649	3.33%	27,210	30
Overhead Conductors and Devices (365)	287,266	3.20%	21,170	31
Underground Conduit (366)	2,109	2.50%	830	32
Underground Conductors and Devices (367)	162,424	2.86%	15,484	33
Line Transformers (368)	246,664	2.86%	17,044	34
Services (369)	190,773	3.33%	10,519	35
Meters (370)	173,616	3.60%	11,887	36
Installations on Customers' Premises (371)	62,877	4.40%	6,872	37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	164,713	4.10%	10,484	39
Total Distribution Plant	<u>1,994,672</u>		<u>149,023</u>	
GENERAL PLANT				
Structures and Improvements (390)	145,883	2.00%	19,863	40
Office Furniture and Equipment (391)	15,409	5.40%	1,390	41
Computer Equipment (391.1)	10,421	14.30%	5,102	42
Transportation Equipment (392)	179,903	6.67%	12,769	43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)	45,089	5.00%		45
Laboratory Equipment (395)	18,415	5.00%	1,453	46
Power Operated Equipment (396)	117,911	6.67%	3,929	47
Communication Equipment (397)	55,271	6.70%	10,350	48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
Total General Plant	<u>588,302</u>		<u>54,856</u>	
Total accum. prov. directly assignable	<u>2,582,974</u>		<u>203,879</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					2,883	27
362					352,221	28
363					0	29
364	311	299	40		403,289	30
365	7,800	1,048	40		299,628	31
366					2,939	32
367					177,908	33
368	15,596	167	2,113		250,058	34
369	218	65			201,009	35
370	1,103				184,400	36
371					69,749	37
372					0	38
373		17	77		175,257	39
	25,028	1,596	2,270	0	2,119,341	
390					165,746	40
391	1,378				15,421	41
391.1	943				14,580	42
392	13,944				178,728	43
393					0	44
394					45,089	45
395					19,868	46
396					121,840	47
397	5,416				60,205	48
398					0	49
399					0	50
	21,681	0	0	0	621,477	
	46,709	1,596	2,270	0	2,740,818	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department			51
Total accum. prov. for depreciation	<u><u>2,582,974</u></u>		<u><u>203,879</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	46,709	1,596	2,270	0	2,740,818

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)		14.00	1
7.2/12.5 kV (12kV)	0.66	3.86	2
14.4/24.9 kV (25kV)			3
Other:			
240 V	0.64	15.14	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		2.70	5
7.2/12.5 kV (12kV)		5.20	6
14.4/24.9 kV (25kV)			7
Other:			
240 V		0.75	8
Transmission System			
34.5 kV			9
69 kV		2.20	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	9,774	Tuesday	01/05/1999	11:00	5,252	1
February	02	9,123	Thursday	02/18/1999	10:00	4,599	2
March	03	8,900	Friday	03/05/1999	10:00	4,996	3
April	04	8,896	Thursday	04/22/1999	11:00	4,551	4
May	05	8,630	Tuesday	05/18/1999	10:00	4,500	5
June	06	10,693	Thursday	06/10/1999	16:00	4,998	6
July	07	11,626	Friday	07/30/1999	12:00	5,788	7
August	08	10,050	Friday	08/27/1999	13:00	5,203	8
September	09	10,286	Friday	09/03/1999	13:00	4,629	9
October	10	8,809	Thursday	10/14/1999	10:00	4,707	10
November	11	8,820	Tuesday	11/02/1999	09:00	4,574	11
December	12	9,565	Monday	12/20/1999	17:00	5,039	12
Total		115,172				58,836	

System Name COLUMBUS WATER & LIGHT

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER, INC.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	58,836	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	58,836	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	56,495	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	56,495	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,341	27
Total Energy Losses	2,341	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.9789%	29
Total Disposition of Energy	58,836	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	1,930	15,248	1
Total Sales for Residential Sales		1,930	15,248	
Commercial & Industrial				
COMMERCIAL	CG-1	343	8,276	2
SMALL POWER	CP-1	21	6,115	3
LARGE POWER	CP-2	12	14,682	4
INDUSTRIAL POWER	CP-3	1	11,421	5
CWL PUMPING	MP-1	1	322	6
Total Sales for Commercial & Industrial		378	40,816	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	421	7
ATHLETIC LIGHTING	MS-2	1	10	8
Total Sales for Public Street & Highway Lighting		3	431	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,311	56,495	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,048,989	1,613	1,050,602	1
0	0	1,048,989	1,613	1,050,602	
		543,609	(705)	542,904	2
18,979	23,045	303,931	(1,310)	302,621	3
40,639	49,061	668,624	(2,916)	665,708	4
25,463	25,680	443,939	(3,898)	440,041	5
		19,856	(63)	19,793	6
85,081	97,786	1,979,959	(8,892)	1,971,067	
		55,668	(216)	55,452	7
		500	24	524	8
0	0	56,168	(192)	55,976	
				0	9
0	0	0	0	0	
85,081	97,786	3,085,116	(7,471)	3,077,645	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	TOTALIZED				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69,000				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	115,172				6
Average load factor	69.9847%				7
Total Cost of Purchased Power	2,185,568				8
Average cost per kWh	0.0371				9
On-Peak Hours (if applicable)	07:00 - 21:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,449	2,803			12
February	2,310	2,290			13
March	2,567	2,429			14
April	2,354	2,197			15
May	2,157	2,343			16
June	2,599	2,399			17
July	2,885	2,904			18
August	2,612	2,591			19
September	2,338	2,291			20
October	2,322	2,386			21
November	2,308	2,266			22
December	2,615	2,425			23
Total kWh (000)	29,516	29,324			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	SUB #1	SUB #2	SUB #3	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	4
Capacity of Transformers in kVA	7,500	7,500	10,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	6,250	3,352	5,741	7
Dt and Hr of Such Maximum Demand	07/30/1999 17:00	07/06/1999 09:00	07/07/1999 14:00	8 9
Kwh Output	26,488	16,927	15,425	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					14
Voltage--High Side					15
Voltage--Low Side					16
Num. of Main Transformers in Operation					17
Capacity of Transformers in kVA					18
Number of Spare Transformers on Hand					19
15-Minute Maximum Demand in kW					20
Dt and Hr of Such Maximum Demand					21
Kwh Output					22

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(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	2,519	694	41,949	1
Acquired during year	114	15	600	2
Total	2,633	709	42,549	3
Retired during year	71	21	603	4
Sales, transfers or adjustments increase (decrease)		(3)	(1,565)	5
Number end of year	2,562	685	40,381	6
Number end of year accounted for as follows:				7
In customers' use	2,326	583	34,019	8
In utility's use	10	10	831	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	226	92	5,531	12
Total end of year	2,562	685	40,381	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	413	270,868	1
Sodium Vapor	150	152	114,576	2
Total		565	385,444	
Ornamental				
Sodium Vapor	100	40	26,560	3
Sodium Vapor	250	4	6,652	4
Total		44	33,212	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

In 1999, various plant items which had historically been classified as transmission plant were now determined to be distribution plant.

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

THE ACCUMULATED DEPRECIATION IS GREATER THAN THE PLANT BALANCE DUE TO CARRY FORWARDS FROM PRIOR YEARS. NO DEPRECIATION IS BEING RECORDED

Transmission and Distribution Lines (Page E-10)

THE 69KV TRANSMISSION LINE IS CONSIDERED TO BE SERVING OUR LOCAL DISTRIBUTION.
