



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LAKE MILLS LIGHT & WATER

Principal Office: 307 N. CP AVENUE
LAKE MILLS, WI 53551

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.

SIGNATURE PAGE

I JAMES E. HEILMAN of
(Person responsible for accounts)

Lake Mills Light & Water, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/31/2000
(Date)

ACTING CITY MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAKE MILLS LIGHT & WATER

Utility Address: 307 N. CP AVENUE
LAKE MILLS, WI 53551

When was utility organized? 12/31/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JAMES E HEILMAN

Title: ACTING CITY MANAGER

Office Address:

200D WATER STREET
LAKE MILLS, WI 53551

Telephone: (920) 648 - 2344

Fax Number: (920) 648 - 2347

E-mail Address: NONE

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR JAMES HALE

Title: COUNCIL PRESIDENT

Office Address:

200D WATER STREET
LAKE MILLS, WI 53551

Telephone: (920) 648 - 2344

Fax Number: (920) 648 - 2347

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: MRS CHRISTNOVICH CAROL

Title: CPA

Office Address: HAWKINS, ASH, BAPTIE & CO

99 MILWAUKEE STREET

P.O. BOX 1508

LACROSSE, WI 54602-1508

Telephone: (608) 784 - 7737

Fax Number: (608) 785 - 1240

E-mail Address:

Date of most recent audit report: 3/29/2000

Period covered by most recent audit: YEAR ENDING 1999

Names and titles of utility management including manager or superintendent:

Name: MR TED A WHITCOMB

Title: UTILITY SUPERINTENDENT

Office Address:

307 N. CP AVENUE

LAKE MILLS, WI 53551

Telephone: (920) 648 - 4026

Fax Number: (920) 648 - 8649

E-mail Address: twhitcomb@WPPIsys.org

Name of utility commission/committee: NONE

Names of members of utility commission/committee:

MR JAMES HALE, COUNCIL 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: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,417,608	4,302,318	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,722,962	3,618,685	2
Depreciation Expense (403)	258,455	223,606	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	223,942	212,076	5
Total Operating Expenses	4,205,359	4,054,367	
Net Operating Income	212,249	247,951	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	212,249	247,951	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1	(1,235)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	93,368	139,291	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	93,369	138,056	
Total Income	305,618	386,007	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	305,618	386,007	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	169,687	179,300	14
Amortization of Debt Discount and Expense (428)	5,320	6,115	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	35,167	37,345	17
Other Interest Expense (431)	5,918	534	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	216,092	223,294	
Net Income	89,526	162,713	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,984,142	2,771,335	20
Balance Transferred from Income (433)	89,526	162,713	21
Miscellaneous Credits to Surplus (434)	0	57,205	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)	8,286	7,111	25
Total Unappropriated Earned Surplus End of Year (216)	3,065,382	2,984,142	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST & DIVIDEND INCOME	93,368	5
Total (Acct. 419):	93,368	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
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):		
APPROPRIATION OF INCOME TO MUNICIPAL FUNDS	8,286	12
Total (Acct. 439)--Debit:	8,286	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		1,551			1,551	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		1,550			1,550	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	1,550	0	0	1,550	
Net income (or loss)	0	1	0	0	1	

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	448,292	3,969,316	0	0	4,417,608	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			1,923		1,923	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE						0 6
Revenues subject to Wisconsin Remainder Assessment	448,292	3,967,393	0	0	4,415,685	

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	125,023	791	125,814	1
Electric operating expenses	298,096	2,371	300,467	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	6,497		6,497	8
Electric utility plant accounts	44,691		44,691	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	3,162	(3,162)	0	18
All other accounts			0	19
Total Payroll	477,469	0	477,469	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,668,615	9,243,076	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,686,109	3,434,825	2
Net Utility Plant	6,982,506	5,808,251	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	17,597	17,597	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,139	4,139	4
Net Nonutility Property	13,458	13,458	
Investment in Municipality (123)	0	0	5
Other Investments (124)	147,623	0	6
Special Funds (125)	1,529,982	2,491,488	7
Total Other Property and Investments	1,691,063	2,504,946	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,585	1,359	8
Temporary Cash Investments (132)	49,458	112,820	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	479,966	399,480	11
Other Accounts Receivable (143)	119,705	101,603	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	70,427	82,469	14
Materials and Supplies (150)	199,435	204,134	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	922,576	901,865	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	27,689	33,008	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	148,895	20
Total Deferred Debits	27,689	181,903	
Total Assets and Other Debits	9,623,834	9,396,965	

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)	50,625	39,591	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	3,065,382	2,984,142	23
Total Proprietary Capital	3,116,007	3,023,733	
LONG-TERM DEBT			
Bonds (221)	3,055,750	3,208,977	24
Advances from Municipality (223)	470,947	502,297	25
Other Long-Term Debt (224)	65,000	130,000	26
Total Long-Term Debt	3,591,697	3,841,274	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	314,448	271,590	28
Payables to Municipality (233)	112,986	107,823	29
Customer Deposits (235)	5,765	6,340	30
Taxes Accrued (236)	22,168	9,185	31
Interest Accrued (237)	53,396	57,542	32
Other Current and Accrued Liabilities (238)	71,799	71,626	33
Total Current and Accrued Liabilities	580,562	524,106	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	138,723	138,723	36
Total Deferred Credits	138,723	138,723	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,196,845	1,869,129	41
Total Liabilities and Other Credits	9,623,834	9,396,965	

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)	5,177,116	0	0	5,491,499	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)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,177,116	0	0	5,491,499	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	916,480	0	0	2,769,629	10
Total Accumulated Provision	916,480	0	0	2,769,629	
Net Utility Plant	4,260,636	0	0	2,721,870	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

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	833,962	2,600,863			3,434,825	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	78,516	179,939			258,455	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,504				6,504	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION	0	19,757			19,757	9
Salvage	0	14,332			14,332	10
Other credits (specify):						11
	0	0			0	12
Total credits	85,020	214,028	0	0	299,048	13
Debits during year						14
Book cost of plant retired	2,502	45,262			47,764	15
Cost of removal	0	0			0	16
Other debits (specify):						17
X	0	0			0	18
Total debits	2,502	45,262	0	0	47,764	19
Balance End of Year	916,480	2,769,629	0	0	3,686,109	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						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):					
BOATHOUSE AND LAND	17,597			17,597	2
Total Nonutility Property (121)	17,597	0	0	17,597	
Less accum. prov. depr. & amort. (122)	4,139			4,139	3
Net Nonutility Property	13,458	0	0	13,458	

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 for generation			177,163		177,163	182,593	1
Other					0	0	2
Total Electric Utility					177,163	182,593	

Account	Total End of Year	Amount Prior Year	
Electric utility total	177,163	182,593	1
Water utility	22,272	21,541	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	199,435	204,134	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 Bonds	2,606	2606	5,570	1
1997 Bonds	2,714	2714	22,119	2
Total			27,689	
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	39,591	1
Changes during year (explain):		
PURCHASE OF WATER FOUNTAINS	11,034	2
Balance end of year	<u><u>50,625</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 BOND ISSUE	04/01/1992	04/01/2004	6.00%	650,750	1
1997 BOND ISSUE	04/04/1997	04/01/2011	5.00%	2,405,000	2
Total Bonds (Account 221):				3,055,750	

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)					
ADVANCE FROM SEWER UTILITY	04/01/1991	04/01/2001	7.00%	470,947	1
ADVANCE FROM MUNI-STATE TRUST FUND	10/21/1988	03/15/1998	6.00%	0	2
Total for Account 223				470,947	
Other Long-Term Debt (224)					
G.O. PROMISSORY NOTE	07/11/1995	07/11/2000	6.00%	65,000	3
Total for Account 224				65,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	9,185	1
Accruals:		
Charged water department expense	77,700	2
Charged electric department expense	148,608	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	226,308	
Taxes paid during year:		
County, state and local taxes	160,960	6
Social Security taxes	30,924	7
PSC Remainder Assessment	5,331	8
Other (explain):		
GROSS REVENUES	16,110	9
Total payments and other debits	213,325	
Balance end of year	22,168	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 Mortgage Revenue Bonds	12,677	44,745	46,732	10,690	1
1997 Mortgage Revenue Bonds	29,927	118,908	119,174	29,661	2
Subtotal	42,604	163,653	165,906	40,351	
Advances from Municipality (223)					
Advance from Sewer	9,209	35,167	35,723	8,653	3
Subtotal	9,209	35,167	35,723	8,653	
Other Long-Term Debt (224)					
State Trust Fund Loan	0	0	0	0	4
G.O. Loan 1995	3,640	6,034	7,724	1,950	5
G.O. Loan 1997	0	0	0	0	6
Subtotal	3,640	6,034	7,724	1,950	
Notes Payable (231)					
Customer Deposits	2,089	495	142	2,442	7
INTEREST ON OVERBILLING		5,423	5,423	0	8
Subtotal	2,089	5,918	5,565	2,442	
Total	57,542	210,772	214,918	53,396	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,359,087	510,042	0	0	0	1,869,129	1
Add credits during year:							
For Services	51,099	54,756				105,855	2
For Mains	128,004					128,004	3
Other (specify):							
WATER IMPACT FEES	82,591					82,591	4
HYDRANTS	22,300					22,300	5
NONE						0	6
Deduct charges (specify):							
FOUNTAINS PD BY MUNICIPALITY	11,034					11,034	7
NONE						0	8
Balance End of Year	1,632,047	564,798	0	0	0	2,196,845	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	9

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):		
SPECIAL ASSESSMENTS	147,623	2
Total (Acct. 124):	147,623	
Special Funds (125):		
SPECIAL ASSESSMENTS	185,257	3
L&W BOND PROCEEDS	573,389	4
RESERVE FOR REVENUE BONDS	538,340	5
RESERVE FOR DEPRECIATION	77,826	6
RESERVE FOR LOAN PAYMENTS	36,040	7
WATER IMPACT FEES	119,130	8
Total (Acct. 125):	1,529,982	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	30,469	10
Electric	431,179	11
Sewer (Regulated)		12
Other (specify):		
REFUSE	18,318	13
Total (Acct. 142):	479,966	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	109,519	14
Merchandising, jobbing and contract work		15
Other (specify):		
MISC RECEIVABLES	10,186	16
Total (Acct. 143):	119,705	
Receivables from Municipality (145):		
FIRE PROTECTION	14,104	17
JOINT METERING	35,687	18
TAX ROLL	2,085	19
MISC RECEIVABLES	18,551	20
Total (Acct. 145):	70,427	

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)	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		23
Total (Acct. 183):	0	
Payables to Municipality (233):		
SEWER BILLINGS	97,395	24
REFUSE BILLINGS	15,591	25
Total (Acct. 233):	112,986	
Other Deferred Credits (253):		
DEFERRED ASSESSMENTS	138,723	26
Total (Acct. 253):	138,723	

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	4,178,100	5,397,444	0	0	9,575,544	1
Materials and Supplies	21,906	179,878	0	0	201,784	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	875,221	2,685,246	0	0	3,560,467	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,495,567	537,420	0	0	2,032,987	6
Other (specify):					0	7
Average Net Rate Base	1,829,218	2,354,656	0	0	4,183,874	
Net Operating Income	57,822	154,427	0	0	212,249	8
Net Operating Income as a percent of Average Net Rate Base	3.16%	6.56%	N/A	N/A	5.07%	

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	45,108	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,024,762	3
Other (Specify):		4
Total Average Proprietary Capital	3,069,870	
Net Income		
Net Income	89,526	5
Percent Return on Proprietary Capital	2.92%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Well # 6 and elevated tower construction completed and put into service in 1999

Water rate application pending and to be filed in 2000

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.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-08)

AN X APPEARS IN THE BOX "DEBITS DURING YEAR" BECAUSE SOMETHING WAS PUT IN THE BOXES BELOW AND DELETED AND THE COMPUTER WAS LOOKING FOR A VALUE IN THIS BOX

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 31, 2000

Mr. James E. Heilman, Acting City Manager
Lake Mills Light and Water Department
200D Water Street
Lake Mills, WI 53551-1632

1999 Analytical Review DWCCA-3000-ELE

Dear Mr. Heilman:

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. With regard to the new well placed into service during 1999, please state which account was charged with the cost of the pumping station building, and also describe the \$85,316 addition to Account 323, Other Power Production Equipment, Water Utility Plant in Service schedule.
2. We noted \$10,186 reported in Account 143, Other Accounts Receivable, described as "misc receivables" and \$18,551 reported in Account 145, Receivable from Municipality, described as "misc receivables" on the Balance Sheet End of Year Account Balances schedule. Please provide slightly more detail describing these receivables and follow this procedure in the future.
3. We noted that total Water Treatment Expenses, on the Water Operation & Maintenance Expenses schedule, increased \$7,636 from the prior year without explanation. Please provide an explanation and follow this procedure in the future.
4. We noted that water meters were tested less than is required by Wisconsin Administrative Code in 1998 and 1999; particularly the 6-inch meters which are to be tested annually. Please make every effort to test your meters according to the Code, particularly the 6-inch meters.

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 SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\3000.doc

cc: Mr. James Hale, Council President

response received 10/13/00

1. information provided
 2. a/c 143: electric proposals, joint trenching with GTE, misc disconnects and other services. a/c 145: public fire protection, tax roll bills shared with dept of public works.
 3. increase due to new well, increased water treatment chemicals.
 4. noted
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	440,234	1
Total Sales of Water	440,234	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	2,782	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,276	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,058	
Total Operating Revenues	448,292	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	50,973	9
Water Treatment Expenses (630-635)	26,380	10
Transmission and Distribution Expenses (640-655)	71,587	11
Customer Accounts Expenses (901-904)	17,810	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	69,819	14
Total Operation and Maintenance Expenses	236,569	
Other Operating Expenses		
Depreciation Expense (403)	78,516	15
Amortization Expense (404-407)		16
Taxes (408)	75,385	17
Total Other Operating Expenses	153,901	
Total Operating Expenses	390,470	
NET OPERATING INCOME	57,822	

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	0	0	0	1
Commercial	0	0	0	2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,576	91,032	149,396	4
Commercial	207	73,507	72,773	5
Industrial	15	44,962	33,721	6
Total Metered Sales to General Customers (461)	1,798	209,501	255,890	
Private Fire Protection Service (462)	12		5,986	7
Public Fire Protection Service (463)	1		131,818	8
Other Sales to Public Authorities (464)	14	71,577	46,540	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	1,825	281,078	440,234	

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)	131,818	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)	131,818	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
MISC SERVICE REVENUES	2,782	7
Total Miscellaneous Service Revenues (471)	2,782	
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	5,276	10
Other (specify): NONE		11
Total Other Water Revenues (474)	5,276	
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	14,261	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	32,439	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	4,273	9
Total Pumping Expenses	50,973	
WATER TREATMENT EXPENSES		
Operation Labor (630)	6,643	10
Chemicals (631)	19,737	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	26,380	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	19,418	14
Operation Supplies and Expenses (641)	7,236	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	25,424	17
Maintenance of Services (652)	2,078	18
Maintenance of Meters (653)	6,743	19
Maintenance of Hydrants (654)	10,192	20
Maintenance of Other Plant (655)	496	21
Total Transmission and Distribution Expenses	71,587	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,213	22
Accounting and Collecting Labor (902)	13,597	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	17,810	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	22,497	27
Office Supplies and Expenses (921)	9,404	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,483	30
Property Insurance (924)	1,530	31
Injuries and Damages (925)	1,758	32
Employee Pensions and Benefits (926)	28,027	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,028	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)	92	37
Total Administrative and General Expenses	69,819	
 Total Operation and Maintenance Expenses	 236,569	

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		68,626	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,227	2
Net property tax equivalent		66,399	
Social Security		8,452	3
PSC Remainder Assessment		534	4
Other (specify): NONE			5
Total tax expense		<u>75,385</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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202820				3
County tax rate	mills		4.824557				4
Local tax rate	mills		8.279852				5
School tax rate	mills		9.183746				6
Voc. school tax rate	mills		1.500149				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.991124				10
Less: state credit	mills		1.576853				11
Net tax rate	mills		22.414271				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.279852				14
Combined School Tax Rate	mills		10.683895				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.963747				17
Total Tax Rate	mills		23.991124				18
Ratio of Local and School Tax to Total	dec.		0.790448				19
Total tax net of state credit	mills		22.414271				20
Net Local and School Tax Rate	mills		17.717326				21
Utility Plant, Jan. 1	\$	3,930,895	3,930,895				22
Materials & Supplies	\$	21,541	21,541				23
Subtotal	\$	3,952,436	3,952,436				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,952,436	3,952,436				26
Assessment Ratio	dec.		0.980000				27
Assessed Value	\$	3,873,387	3,873,387				28
Net Local & School Rate	mills		17.717326				29
Tax Equiv. Computed for Current Year	\$	68,626	68,626				30
Tax Equivalent per 1994 PSC Report	\$	54,559					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	68,626					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	98,531	281,449	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	98,531	281,449	
PUMPING PLANT			
Land and Land Rights (320)	477	112,711	12
Structures and Improvements (321)	123,484		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	85,316	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	120,688	173,599	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	244,649	371,626	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,000		21
Structures and Improvements (331)	2,418		22
Water Treatment Equipment (332)	8,572		23
Total Water Treatment Plant	11,990	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,707	14,010	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)			379,980	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	379,980	
PUMPING PLANT				
Land and Land Rights (320)			113,188	12
Structures and Improvements (321)			123,484	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			85,316	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,832		292,455	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	1,832	0	614,443	
WATER TREATMENT PLANT				
Land and Land Rights (330)			1,000	21
Structures and Improvements (331)			2,418	22
Water Treatment Equipment (332)			8,572	23
Total Water Treatment Plant	0	0	11,990	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			15,717	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	205,580	968,936	26
Transmission and Distribution Mains (343)	1,659,201	236,669	27
Fire Mains (344)	0		28
Services (345)	260,022	51,316	29
Meters (346)	256,585	4,078	30
Hydrants (348)	239,066	33,306	31
Other Transmission and Distribution Plant (349)	2,510	86	32
Total Transmission and Distribution Plant	2,624,671	1,308,401	
GENERAL PLANT			
Land and Land Rights (389)	3,853		33
Structures and Improvements (390)	59,486		34
Office Furniture and Equipment (391)	931	389	35
Computer Equipment (391.1)	8,126	841	36
Transportation Equipment (392)	39,277	37,517	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	24,460	311	39
Laboratory Equipment (395)	2,537		40
Power Operated Equipment (396)	4,500		41
Communication Equipment (397)	56,073		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	199,243	39,058	
Total utility plant in service directly assignable	3,179,084	2,000,534	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,179,084	2,000,534	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,174,516 26
Transmission and Distribution Mains (343)			1,895,870 27
Fire Mains (344)			0 28
Services (345)			311,338 29
Meters (346)	670		259,993 30
Hydrants (348)			272,372 31
Other Transmission and Distribution Plant (349)			2,596 32
Total Transmission and Distribution Plant	670	0	3,932,402
GENERAL PLANT			
Land and Land Rights (389)			3,853 33
Structures and Improvements (390)			59,486 34
Office Furniture and Equipment (391)			1,320 35
Computer Equipment (391.1)			8,967 36
Transportation Equipment (392)			76,794 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			24,771 39
Laboratory Equipment (395)			2,537 40
Power Operated Equipment (396)			4,500 41
Communication Equipment (397)			56,073 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	238,301
Total utility plant in service directly assignable	2,502	0	5,177,116
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,502	0	5,177,116

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			27,647	27,647	1
February			21,186	21,186	2
March			24,186	24,186	3
April			23,092	23,092	4
May			27,949	27,949	5
June			28,026	28,026	6
July			32,987	32,987	7
August			30,568	30,568	8
September			29,145	29,145	9
October			26,378	26,378	10
November			26,009	26,009	11
December			25,801	25,801	12
Total for year	0	0	322,974	322,974	
Less: Measured or estimated water used in main flushing and water treatment during year				229	13
Less: Other utility use				305	14
Other utility use explanation:					15
OFFICES, ICE RINKS AND FIRE DEPARTMENT					
Water pumped into distribution system				322,440	16
Less: Water sold				281,078	17
Losses and unaccounted for				41,362	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,310	21
Date of maximum: 7/15/1999					22
Cause of maximum:					23
HOT WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				624	24
Date of minimum: 3/20/1999					25
Total KWH used for pumping for the year				475,520	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

NONE

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	4	4-A	4-B	1
Location	FRANKLIN STREET	FRANKLIN STREET 4-A	FRANKLIN STREET 4-B	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	GOULDS	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1994	1968	1968	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,300	1,250	750	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	FAIRBANKS MORSE	FAIRBANKS MORSE	9
Year Installed	1968	1968	1968	10
Type	OTHER	OTHER	OTHER	11
Horsepower	75	75	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	5-A	6	14
Location	PINE STREET	PINE STREET	S. CP AVENUE	15
Purpose	P	B	P	16
Destination	R	D	D	17
Pump Manufacturer	LAYNE	WORTHINGTON	GOULDS	18
Year Installed	1980	1980	1999	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,300	1,250	1,700	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	US MOTORS	22
Year Installed	1980	1980	1999	23
Type	OTHER	OTHER	ELECTRIC	24
Horsepower	60	75	60	25

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	6-B			1
Location	S. CP AVENUE			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	CRANE DEMING			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,200			8
Pump Motor or Standby Engine Mfr	US MOTORS			10
Year Installed	1999			11
Type	ELECTRIC			12
Horsepower	125			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
Year Installed				23
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	4	5	HARVEY ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1968	1980	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	16	9	135	6
Total capacity in gallons	400,000	100,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1958		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	135		6
Total capacity in gallons	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	2.000	175	0	0	0	175	1
M	T	4.000	23,926	0	0	0	23,926	2
M	T	6.000	71,266	0	0	0	71,266	3
M	T	8.000	21,175	3,133	0	0	24,308	4
M	T	10.000	29,302	0	0	0	29,302	5
M	D	12.000	11,316	3,570	0	0	14,886	6
Total Within Municipality			157,160	6,703	0	0	163,863	
Total Utility			157,160	6,703	0	0	163,863	

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)	
P	0.500	1	0	0	0	1		1
L	0.625	513	0	0	0	513		2
M	0.750	710	0	0	0	710	50	3
L	1.000	37	0	0	0	37		4
M	1.000	311	53	0	0	364	38	5
M	1.250	9	0	0	0	9	5	6
M	1.500	38	0	0	0	38	4	7
M	2.000	15	0	0	0	15	2	8
M	3.000	1	0	0	0	1		9
M	4.000	14	0	0	0	14		10
M	6.000	6	0	0	0	6		11
M	8.000	5	3	0	0	8		12
Total Utility		1,660	56	0	0	1,716	99	

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	2,144	58	15	0	2,187	15	1
0.750	27	0	2	0	25	2	2
1.000	53	0	0	0	53	0	3
1.250	1	0	0	0	1	0	4
1.500	5	0	0	0	5	0	5
2.000	14	0	0	0	14	0	6
2.500	10	0	0	0	10	0	7
4.000	4	0	0	0	4	0	8
6.000	2	0	0	0	2	0	9
Total:	2,260	58	17	0	2,301	17	

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	1,856	108	2	6	1	214	2,187	1
0.750	6	0	11	8	0	0	25	2
1.000	11	35	2	1	1	3	53	3
1.250	0	1	0	0	0	0	1	4
1.500	0	4	1	0	0	0	5	5
2.000	0	6	2	4	1	1	14	6
2.500	0	4	1	1	0	4	10	7
4.000	0	1	1	0	0	2	4	8
6.000	0	1	1	0	0	0	2	9
Total:	1,873	160	21	20	3	224	2,301	

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	314	18			332	2
Total Fire Hydrants	314	18	0	0	332	
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:	20
Number of distribution system valves end of year:	395
Number of distribution valves operated during year:	10

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

per utility response 10/13/00: water treatment expense increased due to new well in service and increased amount of water treatment chemicals. ele

Water Utility Plant in Service (Page W-08)

314 Wells & Springs - New well construction complete and well put in service in 1999

342 Distribution Reservoirs & Standpipes - New well construction complete and well put in service in 1999

323 Other Power Production Equipment - New well construction complete and well put in service in 1999

320 Land & Land Rights - Land purchased for new well, pumphouse and elevated tank.

325 Electric Pumping Equipment - Electric pumping equipment for new well

Per review response 10/13/00: pumping station building charged to a/c 321. a/c 323 was a standby generator for the pumphouse ele

Water Mains (Page W-15)

water mains added in 1999 were financed by developers

Water Services (Page W-16)

Services added for new subdivisions, financed by developers were 53 copper services. There were 3 larger services added for the Industrial Park financed by the TIF district

Hydrants and Distribution System Valves (Page W-18)

HYDRANTS AND VALVES WERE ALL OPERATED IN 1998 AND WILL BE OPERATED AGAIN IN 2000. WE OPERATE EVERY TWO YEARS

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,931,229	1
Total Sales of Electricity	3,931,229	
Other Operating Revenues		
Forfeited Discounts (450)	18,605	2
Miscellaneous Service Revenues (451)	2,376	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	16,297	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	809	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	38,087	
Total Operating Revenues	3,969,316	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	2,974,971	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	246,418	11
Customer Accounts Expenses (901-904)	64,978	12
Sales Expenses (910)	1,442	13
Administrative and General Expenses (920-935)	198,584	14
Total Operation and Maintenance Expenses	3,486,393	
Other Expenses		
Depreciation Expense (403)	179,939	15
Amortization Expense (404-407)		16
Taxes (408)	148,557	17
Total Other Expenses	328,496	
Total Operating Expenses	3,814,889	
NET OPERATING INCOME	154,427	

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	18,605	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	18,605	
Miscellaneous Service Revenues (451):		
MISC SERVICES	2,376	3
Total Miscellaneous Service Revenues (451)	2,376	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	7,440	5
OFFICE BUILDING RENTS	8,857	6
Total Rent from Electric Property (454)	16,297	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX COMMISSION	809	8
Total Other Electric Revenues (456)	809	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	2,974,971	15
Other Expenses (546)		16
Total Other Power Supply Expenses	2,974,971	
Total Power Production Expenses	2,974,971	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	30,813	21
Line and Station Supplies and Expenses (562)	10,733	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	13,211	24
Customer Installations Expenses (567)	0	25
Miscellaneous Distribution Expenses (569)	4,565	26
Maintenance of Structures and Equipment (571)	1,169	27
Maintenance of Lines (572)	140,767	28
Maintenance of Line Transformers (573)	34,573	29
Maintenance of Street Lighting and Signal Systems (574)	10,428	30
Maintenance of Meters (575)	159	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	246,418	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	14,075	33
Accounting and Collecting Labor (902)	48,980	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)	1,923	36
Total Customer Accounts Expenses	64,978	
SALES EXPENSES		
Sales Expenses (910)	1,442	37
Total Sales Expenses	1,442	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	51,867	38
Office Supplies and Expenses (921)	36,843	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	11,200	41
Property Insurance (924)	4,466	42
Injuries and Damages (925)	4,864	43
Employee Pensions and Benefits (926)	82,037	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	6,455	46
Transportation Expenses (933)		47
Maintenance of General Plant (935)	852	48
Total Administrative and General Expenses	198,584	
 Total Operation and Maintenance Expenses	 3,486,393	

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		97,216	1
Social Security		29,900	2
Wisconsin Gross Receipts Tax		16,110	3
PSC Remainder Assessment		5,331	4
Other (specify): NONE			5
Total tax expense		148,557	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202820				3
County tax rate	mills		4.824557				4
Local tax rate	mills		8.279852				5
School tax rate	mills		9.183746				6
Voc. school tax rate	mills		1.500149				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.991124				10
Less: state credit	mills		1.576853				11
Net tax rate	mills		22.414271				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.279852				14
Combined School Tax Rate	mills		10.683895				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.963747				17
Total Tax Rate	mills		23.991124				18
Ratio of Local and School Tax to Total	dec.		0.790448				19
Total tax net of state credit	mills		22.414271				20
Net Local and School Tax Rate	mills		17.717326				21
Utility Plant, Jan. 1	\$	5,312,182	5,312,182				22
Materials & Supplies	\$	182,593	182,593				23
Subtotal	\$	5,494,775	5,494,775				24
Less: Plant Outside Limits	\$	554,063	554,063				25
Taxable Assets	\$	4,940,712	4,940,712				26
Assessment Ratio	dec.		0.980000				27
Assessed Value	\$	4,841,898	4,841,898				28
Net Local & School Rate	mills		17.717326				29
Tax Equiv. Computed for Current Year	\$	85,785	85,785				30
Tax Equivalent per 1994 PSC Report	\$	97,216					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	97,216					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	7,826		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	10,594		29
Overhead Conductors and Devices (356)	11,254		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	43,682		32
Roads and Trails (359)	0		33
Total Transmission Plant	73,356	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	6,892		34
Structures and Improvements (361)	8,313		35
Station Equipment (362)	1,070,529		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	435,870	40,978	38
Overhead Conductors and Devices (365)	744,285	10,149	39
Underground Conduit (366)	46,346	2,793	40
Underground Conductors and Devices (367)	475,371	54,411	41
Line Transformers (368)	550,026	39,766	42
Services (369)	565,578	26,578	43
Meters (370)	229,617	9,115	44
Installations on Customers' Premises (371)	25,127	647	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	201,681	20,460	47
Total Distribution Plant	4,359,635	204,897	
GENERAL PLANT			
Land and Land Rights (389)	21,785		48
Structures and Improvements (390)	417,251		49
Office Furniture and Equipment (391)	62,255	1,166	50
Computer Equipment (391.1)	37,937	13,077	51
Transportation Equipment (392)	195,716	12,896	52
Stores Equipment (393)	1,238		53
Tools, Shop and Garage Equipment (394)	54,133	1,335	54
Laboratory Equipment (395)	17,439		55
Power Operated Equipment (396)	42,887		56
Communication Equipment (397)	19,505		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)		(7,826)	0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)		(10,594)	0	29
Overhead Conductors and Devices (356)		(11,254)	0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)		(43,682)	0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	(73,356)	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)			6,892	34
Structures and Improvements (361)			8,313	35
Station Equipment (362)		7,826	1,078,355	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	12,482	10,594	474,960	38
Overhead Conductors and Devices (365)	1,549	11,254	764,139	39
Underground Conduit (366)			49,139	40
Underground Conductors and Devices (367)	616	43,682	572,848	41
Line Transformers (368)			589,792	42
Services (369)	332		591,824	43
Meters (370)	1,766		236,966	44
Installations on Customers' Premises (371)			25,774	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	508		221,633	47
Total Distribution Plant	17,253	73,356	4,620,635	
GENERAL PLANT				
Land and Land Rights (389)			21,785	48
Structures and Improvements (390)			417,251	49
Office Furniture and Equipment (391)			63,421	50
Computer Equipment (391.1)			51,014	51
Transportation Equipment (392)	28,009		180,603	52
Stores Equipment (393)			1,238	53
Tools, Shop and Garage Equipment (394)			55,468	54
Laboratory Equipment (395)			17,439	55
Power Operated Equipment (396)			42,887	56
Communication Equipment (397)			19,505	57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	253		58
Other Tangible Property (399)	0		59
Total General Plant	870,399	28,474	
Total utility plant in service directly assignable	5,303,390	233,371	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	5,303,390	233,371	

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)			253 58
Other Tangible Property (399)			0 59
Total General Plant	28,009	0	870,864
Total utility plant in service directly assignable	45,262	0	5,491,499
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	45,262	0	5,491,499

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)	0.00		1
7.2/12.5 kV (12kV)	0.00		2
14.4/24.9 kV (25kV)	0.00		3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00		5
7.2/12.5 kV (12kV)	0.00		6
14.4/24.9 kV (25kV)	0.00		7
Other:			
NONE			8
Transmission System			
34.5 kV	0.00		9
69 kV	0.00		10
115 kV	0.00		11
138 kV	0.00		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	92	7
Nonfarm		8
Total	92	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	92	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	11,929	Tuesday	01/05/1999	18:00	6,377	1
February	02	10,870	Monday	02/22/1999	09:00	5,571	2
March	03	10,903	Monday	03/08/1999	12:00	6,062	3
April	04	10,778	Thursday	04/22/1999	13:00	5,624	4
May	05	11,761	Friday	05/28/1999	14:00	5,966	5
June	06	15,001	Thursday	06/10/1999	16:00	6,822	6
July	07	16,600	Friday	07/30/1999	12:00	8,207	7
August	08	13,333	Friday	08/27/1999	15:00	6,916	8
September	09	13,948	Friday	09/03/1999	15:00	6,069	9
October	10	10,676	Wednesday	10/20/1999	08:00	5,893	10
November	11	11,167	Monday	11/29/1999	18:00	5,686	11
December	12	12,269	Monday	12/20/1999	18:00	6,290	12
Total		149,235				75,483	

System Name WPPI SYSTEM

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

Type of Reading	Supplier
60 minutes integrated	WPPI SYSTEM

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	75,483	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	75,483	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	72,298	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	50	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	44	22
Total Used by Company	94	23
Total Sold and Used	72,392	24
Energy Losses:		
Transmission Losses (if applicable)	0	26
Distribution Losses	3,091	27
Total Energy Losses	3,091	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.0950%	29
Total Disposition of Energy	75,483	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	2,673	20,437	1
RURAL	RG-2	92	852	2
WATER HEATER	RW-1	263	652	3
Total Sales for Residential Sales		3,028	21,941	
Commercial & Industrial				
SMALL COMMERCIAL	CG-1	340	10,822	4
INDUSTRIAL A	CP-1	24	8,751	5
INDUSTRIAL B	CP-2	25	16,148	6
INDUSTRIAL C	CP-3	6	13,794	7
INTERDEPARTMENTAL	ID-1	3	457	8
Total Sales for Commercial & Industrial		398	49,972	
Public Street & Highway Lighting				
PUBLIC & PRIVATE STREET LIGHTING	MS-1	70	385	9
Total Sales for Public Street & Highway Lighting		70	385	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,496	72,298	

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)	
		1,359,145	(19,375)	1,339,770	1
		57,567	(869)	56,698	2
		39,855	(1,047)	38,808	3
0	0	1,456,567	(21,291)	1,435,276	
		687,008	(14,353)	672,655	4
28,435		441,940	(10,706)	431,234	5
34,956	38,350	724,633	(21,196)	703,437	6
33,616	43,380	623,998	(15,990)	608,008	7
		29,862	(608)	29,254	8
97,007	81,730	2,507,441	(62,853)	2,444,588	
		51,994	(629)	51,365	9
0	0	51,994	(629)	51,365	
				0	10
0	0	0	0	0	
97,007	81,730	4,016,002	(84,773)	3,931,229	

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 SYSTEM				1
Point of Delivery	EAST EDGE OF TOWN				2
Type of Power Purchased (firm, dump, etc.)	AC				3
Voltage at Which Delivered	24900				4
Point of Metering	EAST EDGE OF TOWN				5
Total of 12 Monthly Maximum Demands -- kW	149,235				6
Average load factor	69.2876%				7
Total Cost of Purchased Power	2,974,971				8
Average cost per kWh	0.0394				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,979	3,398			12
February	2,831	2,740			13
March	3,168	2,895			14
April	2,955	2,669			15
May	2,860	3,105			16
June	3,561	3,261			17
July	3,982	4,225			18
August	3,549	3,367			19
September	3,065	3,004			20
October	2,897	2,996			21
November	2,873	2,813			22
December	3,265	3,025			23
Total kWh (000)	37,985	37,498			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							0
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						0
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	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				Total	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

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

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)		
Name of Substation						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
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

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	3,716	1,005	81,258	1
Acquired during year	114	58	4,988	2
Total	3,830	1,063	86,246	3
Retired during year	40	0	0	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	3,790	1,063	86,246	6
Number end of year accounted for as follows:				7
In customers' use	3,586	940	78,671	8
In utility's use	19	17	2,255	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	185	106	5,320	12
Total end of year	3,790	1,063	86,246	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				
Mercury Vapor	175	158	128,928	1
Other	150	2	10,800	2
Other	500	6	10,800	3
Other	1,500	2	1,080	4
Sodium Vapor	100	390	3,456	5
Sodium Vapor	150	4	201,240	6
Sodium Vapor	250	3	4,320	7
Sodium Vapor	400	2	3,888	8
Total		567	364,512	
Ornamental				
Sodium Vapor	70	56	28,896	9
Sodium Vapor	100	11	5,676	10
Sodium Vapor	150	32	27,648	11
Total		99	62,220	
Other				
NONE				12
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

367 - URD CONDUCTORS & DEVICES - LINE EXTENSIONS FOR TWO NEW SUBDIVISIONS

365,364,367,356,362,355, 353 AN 358 ADJUSTMENTS FOR TRANSFERRING
TRANSMISSION ACCOUNTS TO DISTRIBUTION. WE DO NOT HAVE TRANSMISSION LINES
