



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MAZOMANIE ELECTRIC UTILITY

Principal Office: 133 CRESCENT STREET
MAZOMANIE, WI 53560

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MAZOMANIE ELECTRIC UTILITY

Utility Address: 133 CRESCENT STREET
MAZOMANIE, WI 53560

When was utility organized? 1/1/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS SUE DIETZEN

Title: CLERK/TREASURER

Office Address:

133 CRESCENT STREET
MAZOMANIE, WI 53560

Telephone: (608) 795 - 2100

Fax Number: (608) 795 - 2102

E-mail Address:

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

Name: MR TERRY DRONE CPA

Title: ACCOUNTANT

Office Address: JOHNSON BLOCK & CO., INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: tdrone@mhtc.net

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

Name: MR TIM DESMET

Title: CHAIRMAN

Office Address:

133 CRESCENT STREET
MAZOMANIE, WI 53560

Telephone: (608) 795 - 2100

Fax Number: (608) 795 - 2102

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: MR TERRY DRONE CPA

Title: ACCOUNTANT

Office Address: JOHNSON BLOCK & CO., INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: tdrone@mhtc.net

Date of most recent audit report: 3/17/1999

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

Names and titles of utility management including manager or superintendent:

Name: MR DEAN SANFTLEBEN

Title: UTILITY MANAGER

Office Address:
133 CRESCENT STREET
MAZOMANIE, WI 53560

Telephone: (608) 795 - 2100

Fax Number: (609) 795 - 2102

E-mail Address:

Name of utility commission/committee: PUBLIC UTILITIES COMMITTEE

Names of members of utility commission/committee:

- MR TIM DESMET, CHAIRMAN
- MR PAUL HAUG
- MS NANCY STOLLER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: JOHNSON, BLOCK & COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Contact Person: MR ALAN L BREY, CPA
Title: CERTIFIED PUBLIC ACCOUNTANT
Telephone: (608) 987 - 2206
Fax Number: (608) 987 - 3391
E-mail Address: jbcmp@mhtc.net

Contract/Agreement beginning-ending dates: 1/1/1999 12/31/1999

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

Monthly bookkeeping services.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,112,081	1,091,662	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	873,957	868,284	2
Depreciation Expense (403)	87,271	85,035	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	36,487	36,016	5
Total Operating Expenses	997,715	989,335	
Net Operating Income	114,366	102,327	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	114,366	102,327	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	23,370	23,582	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	23,370	23,582	
Total Income	137,736	125,909	
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	137,736	125,909	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	31,430	37,646	14
Amortization of Debt Discount and Expense (428)	2,480	4,907	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	33,910	42,553	
Net Income	103,826	83,356	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	481,658	398,302	20
Balance Transferred from Income (433)	103,826	83,356	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	585,484	481,658	

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 ON INVESTMENTS	23,370	5
Total (Acct. 419):	23,370	
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):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

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	0	1,112,081	0	0	1,112,081	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	0	1,112,081	0	0	1,112,081	

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			0	1
Electric operating expenses	39,555		39,555	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			0	8
Electric utility plant accounts	10,491		10,491	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	50,046	0	50,046	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,791,589	1,734,609	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	906,620	821,149	2
Net Utility Plant	884,969	913,460	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	16,889	15,566	5
Other Investments (124)	0	0	6
Special Funds (125)	117,373	63,388	7
Total Other Property and Investments	134,262	78,954	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	420,481	242,874	8
Temporary Cash Investments (132)	136,430	177,972	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	99,374	100,517	11
Other Accounts Receivable (143)	41,724	59,515	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	120,585	121,613	14
Materials and Supplies (150)	52,611	60,489	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	871,205	762,980	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	41,507	43,987	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	32,501	40,851	20
Total Deferred Debits	74,008	84,838	
Total Assets and Other Debits	1,964,444	1,840,232	

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)	84,230	84,230	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	585,484	481,658	23
Total Proprietary Capital	669,714	565,888	
LONG-TERM DEBT			
Bonds (221)	652,600	676,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	652,600	676,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	72,111	65,336	28
Payables to Municipality (233)	100,915	79,461	29
Customer Deposits (235)			30
Taxes Accrued (236)	40,008	40,852	31
Interest Accrued (237)	12,857	13,266	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	225,891	198,915	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	12,224	10,901	36
Total Deferred Credits	12,224	10,901	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	404,015	388,528	41
Total Liabilities and Other Credits	1,964,444	1,840,232	

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)	0	0	0	1,791,589	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	0	0	0	1,791,589	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	906,620	10
Total Accumulated Provision	0	0	0	906,620	
Net Utility Plant	0	0	0	884,969	

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)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	821,149				821,149	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	87,271				87,271	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	87,271	0	0	0	87,271	13
Debits during year						14
Book cost of plant retired	1,800				1,800	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,800	0	0	0	1,800	19
Balance End of Year	906,620	0	0	0	906,620	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	4.96%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other		52,611			52,611	60,489	2
Total Electric Utility					52,611	60,489	

Account	Total End of Year	Amount Prior Year	
Electric utility total	52,611	60,489	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	52,611	60,489	

**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)				
1998 Bond Refunding Costs	554	428	19,662	1
1998 Mortgage Revenue Bonds	1,926	428	21,845	2
Total			41,507	
Unamortized premium on debt (251)				
NONE				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	84,230 1
Changes during year (explain):	2
Balance end of year	84,230

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)	
1998 Mortgage Revenue Bonds	02/01/1998	08/01/2011	4.46%	652,600	1
Total Bonds (Account 221):				652,600	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	40,852	1
Accruals:		
Charged water department expense	36,487	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>36,487</u>	
Taxes paid during year:		
County, state and local taxes	30,944	6
Social Security taxes	3,824	7
PSC Remainder Assessment	1,428	8
Other (explain):		
WI Gross Receipts Tax	1,135	9
Total payments and other debits	<u>37,331</u>	
Balance end of year	<u><u>40,008</u></u>	

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)					
1998 MORTGAGE REVENUE BONDS	13,266	31,430	31,839	12,857	1
Subtotal	13,266	31,430	31,839	12,857	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	13,266	31,430	31,839	12,857	

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	0	388,528	0	0	0	388,528	1
Add credits during year:							
For Services		7,417				7,417	2
For Mains						0	3
Other (specify):							
FOR STREET LIGHTS AND POLES		8,070				8,070	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	0	404,015	0	0	0	404,015	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
DUE FROM TIF	16,889	1
Total (Acct. 123):	16,889	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RES. ELECTRIC BOND	56,025	3
DEPRECIATION FUND	61,348	4
Total (Acct. 125):	117,373	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		6
Electric	99,374	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	99,374	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
SUNNY INDUSTRIES REVENUE GUARANTEE	26,177	12
CHARTER COMMUNICATIONS-POLE RENTAL	3,060	13
MISCELLANEOUS	12,487	14
Total (Acct. 143):	41,724	
Receivables from Municipality (145):		
DUE FROM GENERAL-TAX ROLL	2,407	15
DUE FROM GENERAL	30,497	16
DUE FROM WATER & SEWER	87,681	17
Total (Acct. 145):	120,585	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WP & L SUBSTATION CONTRACT	1,450	20
WP & L CONTRIBUTION AGREEMENT	31,051	21
Total (Acct. 183):	32,501	
Payables to Municipality (233):		
DUE TO GENERAL	100,625	22
DUE TO WATER & SEWER	290	23
Total (Acct. 233):	100,915	
Other Deferred Credits (253):		
DEFERRED CREDIT-TIF	12,224	24
Total (Acct. 253):	12,224	

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	0	1,763,099	0	0	1,763,099	1
Materials and Supplies	0	56,550	0	0	56,550	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	0	863,884	0	0	863,884	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	0	396,271	0	0	396,271	6
Other (specify):					0	7
Average Net Rate Base	0	559,494	0	0	559,494	
Net Operating Income	0	114,366	0	0	114,366	8
Net Operating Income as a percent of Average Net Rate Base	N/A	20.44%	N/A	N/A	20.44%	

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	84,230	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	533,571	3
Other (Specify):		4
Total Average Proprietary Capital	617,801	
Net Income		
Net Income	103,826	5
Percent Return on Proprietary Capital	16.81%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

See Accountant's Compilation Report

Identification and Ownership - Contacts (Page iv)

May 22, 2000

Mrs. Sue Dietzen, Clerk Treasurer
Mazomanie Electric Utility
133 Crescent Street
Mazomanie, WI 53560-9665

1999 Analytical Review DWCCA-3470-ELE

Dear Mrs. Dietzen:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Tim Desmet, Chairman

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Village of Mazomanie
Mazomanie, Wisconsin 53560

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Mazomanie Electric Utility as of December 31, 1999, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Village of Mazomanie and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,064,293	1
Total Sales of Electricity	1,064,293	
Other Operating Revenues		
Forfeited Discounts (450)	4,042	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	43,746	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	47,788	
Total Operating Revenues	1,112,081	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	752,508	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	69,755	11
Customer Accounts Expenses (901-904)	7,896	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	43,798	14
Total Operation and Maintenance Expenses	873,957	
Other Expenses		
Depreciation Expense (403)	87,271	15
Amortization Expense (404-407)		16
Taxes (408)	36,487	17
Total Other Expenses	123,758	
Total Operating Expenses	997,715	
NET OPERATING INCOME	114,366	

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	4,042	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,042	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SUNNY INDUSTRIES REVENUE GUARANTEE	35,582	7
POLE RENTAL	7,179	8
MISCELLANEOUS	985	9
Total Other Electric Revenues (456)	43,746	
Amortization of Construction Grants (457):		
NONE		10
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)	752,508	15
Other Expenses (546)		16
Total Other Power Supply Expenses	752,508	
Total Power Production Expenses	752,508	
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)	26,889	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)	42,866	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)		28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	69,755	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,988	33
Accounting and Collecting Labor (902)	4,839	34
Supplies and Expenses (903)	69	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	7,896	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	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)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,839	38
Office Supplies and Expenses (921)	3,286	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	4,795	41
Property Insurance (924)	5,273	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	16,844	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	4,364	46
Transportation Expenses (933)	4,397	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	43,798	
 Total Operation and Maintenance Expenses	 873,957	

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		30,100	1
Social Security		3,824	2
Wisconsin Gross Receipts Tax		1,135	3
PSC Remainder Assessment		1,428	4
Other (specify): NONE			5
Total tax expense		36,487	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202555				3
County tax rate	mills		3.427883				4
Local tax rate	mills		6.042055				5
School tax rate	mills		11.659615				6
Voc. school tax rate	mills		1.498186				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.830294				10
Less: state credit	mills		1.841492				11
Net tax rate	mills		20.988802				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.042055				14
Combined School Tax Rate	mills		13.157801				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.199856				17
Total Tax Rate	mills		22.830294				18
Ratio of Local and School Tax to Total	dec.		0.840982				19
Total tax net of state credit	mills		20.988802				20
Net Local and School Tax Rate	mills		17.651195				21
Utility Plant, Jan. 1	\$	1,734,609	1,734,609				22
Materials & Supplies	\$	60,489	60,489				23
Subtotal	\$	1,795,098	1,795,098				24
Less: Plant Outside Limits	\$	68,057	68,057				25
Taxable Assets	\$	1,727,041	1,727,041				26
Assessment Ratio	dec.		0.987389				27
Assessed Value	\$	1,705,261	1,705,261				28
Net Local & School Rate	mills		17.651195				29
Tax Equiv. Computed for Current Year	\$	30,100	30,100				30
Tax Equivalent per 1994 PSC Report	\$	22,056					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	30,100					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)	3,000	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)			3,000 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)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	9,000		29
Overhead Conductors and Devices (356)	1,000		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	209,341		32
Roads and Trails (359)	0		33
Total Transmission Plant	222,341	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	155,905		36
Storage Battery Equipment (363)	105,477		37
Poles, Towers and Fixtures (364)	0		38
Overhead Conductors and Devices (365)	262,042	40,125	39
Underground Conduit (366)	30,000		40
Underground Conductors and Devices (367)	231,007		41
Line Transformers (368)	291,891	10,309	42
Services (369)	182,403	4,017	43
Meters (370)	36,000	767	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	34,572		47
Total Distribution Plant	1,329,297	55,218	
GENERAL PLANT			
Land and Land Rights (389)	600		48
Structures and Improvements (390)	21,065		49
Office Furniture and Equipment (391)	3,282		50
Computer Equipment (391.1)	1,735		51
Transportation Equipment (392)	104,289		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			9,000 29
Overhead Conductors and Devices (356)			1,000 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			209,341 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	222,341
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			155,905 36
Storage Battery Equipment (363)			105,477 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)	1,500		300,667 39
Underground Conduit (366)			30,000 40
Underground Conductors and Devices (367)			231,007 41
Line Transformers (368)	300		301,900 42
Services (369)			186,420 43
Meters (370)			36,767 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			34,572 47
Total Distribution Plant	1,800	0	1,382,715
GENERAL PLANT			
Land and Land Rights (389)			600 48
Structures and Improvements (390)			21,065 49
Office Furniture and Equipment (391)			3,282 50
Computer Equipment (391.1)			1,735 51
Transportation Equipment (392)			104,289 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	52,000	3,562	58
Other Tangible Property (399)	0		59
Total General Plant	182,971	3,562	
Total utility plant in service directly assignable	1,734,609	58,780	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	1,734,609	58,780	

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)			55,562 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	186,533
Total utility plant in service directly assignable	1,800	0	1,791,589
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	1,800	0	1,791,589

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)		10.00	1
7.2/12.5 kV (12kV)		16.00	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		2.00	5
7.2/12.5 kV (12kV)		4.00	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		0.25	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	50	8
Total	50	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	50	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	3,679	Wednesday	12/23/1998	19:00	1,968	1
February	02	3,357	Thursday	01/21/1999	19:00	1,764	2
March	03	3,290	Thursday	02/25/1999	20:00	1,733	3
April	04	3,205	Thursday	04/01/1999	19:00	1,896	4
May	05	3,177	Thursday	04/22/1999	19:00	1,632	5
June	06	4,281	Thursday	06/10/1999	13:00	1,901	6
July	07	4,023	Thursday	06/24/1999	14:00	2,105	7
August	08	4,668	Friday	07/30/1999	15:00	2,110	8
September	09	4,073	Friday	08/27/1999	16:00	1,966	9
October	10	3,332	Friday	10/08/1999	13:00	1,788	10
November	11	3,182	Thursday	11/04/1999	15:00	1,651	11
December	12	3,676	Thursday	12/09/1999	18:00	1,846	12
Total		43,943				22,360	

System Name

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

Type of Reading	Supplier
-----------------	----------

15 minutes integrated	Alliant
-----------------------	---------

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	22,360	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	22,360	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	21,724	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	21,724	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	636	27
Total Energy Losses	636	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.8444%	29
Total Disposition of Energy	22,360	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)	(f)
Residential Sales					
RESIDENTIAL	RG-1	606	4,647	1	
RURAL RESIDENTIAL	RG-1	48	526	2	
Total Sales for Residential Sales		654	5,173		
Commercial & Industrial					
COMMERCIAL	CG-1	62	1,499	3	
INTERDEPARTMENTAL	CG-1	14	720	4	
RURAL COMMERCIAL	CG-1	2	45	5	
LARGE INDUSTRIAL	CP-1	3	12,445	6	
SMALL INDUSTRIAL	CP-1	7	1,708	7	
Total Sales for Commercial & Industrial		88	16,417		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	1	134	8	
Total Sales for Public Street & Highway Lighting		1	134		
Sales for Resale					
NONE				9	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		743	21,724		

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)	
		301,910	(7,536)	294,374	1
		33,593	(837)	32,756	2
0	0	335,503	(8,373)	327,130	
		87,003	(2,394)	84,609	3
		54,044	(1,137)	52,907	4
		2,792	(68)	2,724	5
		508,140	(20,964)	487,176	6
		101,730	(2,864)	98,866	7
0	0	753,709	(27,427)	726,282	
		11,127	(246)	10,881	8
0	0	11,127	(246)	10,881	
0	0	0	0	0	9
0	0	1,100,339	(36,046)	1,064,293	

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	WP & L				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	12470				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	43,943				6
Average load factor	69.5733%				7
Total Cost of Purchased Power	752,508				8
Average cost per kWh	0.0337				9
On-Peak Hours (if applicable)	8:00 am to 10:00 pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	832	1,136			12
February	830	934			13
March	808	925			14
April	855	1,041			15
May	731	861			16
June	885	1,016			17
July	913	1,192			18
August	1,014	1,095			19
September	904	1,061			20
October	779	1,009			21
November	779	872			22
December	854	992			23
Total kWh (000)	10,184	12,134			24

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
Total		0	0	0	0	0	1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Center	West	WPL			1
Voltage--High Side	7,200	69,000	69,000			2
Voltage--Low Side	2,400	12,470	12,470			3
Num. Main Transformers in Operation	3	1	1			4
Capacity of Transformers in kVA	333	7,000	7,000			5
Number of Spare Transformers on Hand	1	0	0			6
15-Minute Maximum Demand in kW			4,668			7
Dt and Hr of Such Maximum Demand			07/30/1999			8
			15:00			9
Kwh Output			2,110			10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
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)	(r)	
Name of Substation						24
Voltage--High Side						25
Voltage--Low Side						26
Num. of Main Transformers in Operation						27
Capacity of Transformers in kVA						28
Number of Spare Transformers on Hand						29
15-Minute Maximum Demand in kW						30
Dt and Hr of Such Maximum Demand						31
						32
Kwh Output						33

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	904	294	16,611	1
Acquired during year	16	2	95	2
Total	920	296	16,706	3
Retired during year		1	25	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	920	295	16,681	6
Number end of year accounted for as follows:				7
In customers' use	920	295	16,681	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock				12
Total end of year	920	295	16,681	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	115	118,000	1
Other	500	3	3,000	2
Sodium Vapor	100	10	10,000	3
Sodium Vapor	150	2	2,000	4
Sodium Vapor	250	14	14,000	5
Total		144	147,000	
Ornamental				
Mercury Vapor	175	6	6,000	6
Sodium Vapor	100	8	8,000	7
Sodium Vapor	150	6	6,000	8
Sodium Vapor	400	6	6,000	9
Total		26	26,000	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

See Accountant's Compilation Report

Electric Operation & Maintenance Expenses (Page E-03)

Operation Supervision Expenses (560) increased \$7,622 or 40% from 1998 to 1999. This increase is due to more supervisory time needed for projects and repairs done in 1999.

Electric Utility Plant in Service (Page E-06)

Additions of \$40,125 to Overhead Conductors and Devices (365) were for Hudson and Industrial St. line extensions.
