



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: BARRON LIGHT & WATER UTILITY

Principal Office: 1303 EAST DIVISION AVENUE  
BARRON, WI 54812

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 TONY SLAGSTAD of  
(Person responsible for accounts)

BARRON LIGHT & WATER UTILITY, 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)      03/27/2000  
(Date)

CITY CLERK-TREASURER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** BARRON LIGHT & WATER UTILITY

**Utility Address:** 1303 EAST DIVISION AVENUE  
BARRON, WI 54812

**When was utility organized?** 11/1/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** ALAN JUNKERS

**Title:** UTILITY MANAGER

**Office Address:**

1303 EAST DIVISION AVE,  
BARRON, WI 54812

**Telephone:** (715) 537 - 3855

**Fax Number:** (715) 537 - 3714

**E-mail Address:**

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

**Name:** BRIAN M. KAHL

**Title:** INDEPENDENT AUDITOR

**Office Address:** TRACEY & THOLE, S.C.

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

1303 EAST DIVISION  
BARRON, WI 54012

**Telephone:** (715) 537 - 5631

**Fax Number:** (715) 537 - 9208

**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:** DANIEL L. THOLE

**Title:** INDEPENDENT AUDITOR

**Office Address:** TRACEY & THOLE, S.C.  
502 SECOND STREET  
HUDSON, WI 54012

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

**Date of most recent audit report:** 2/11/2000

**Period covered by most recent audit:** 1/1/99-12/31/99

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

**Name:** ALAN JUNKERS

**Title:** UTILITY MANAGER

**Office Address:**  
1303 EAST DIVISION AVENUE  
BARRON, WI 54812

**Telephone:** (715) 537 - 3855

**Fax Number:** (715) 537 - 3714

**E-mail Address:**

**Name:** TONY SLAGSTAD

**Title:** CITY CLERK-TREASURER

**Office Address:**  
1303 EAST DIVISION  
BARRON, WI 54812

**Telephone:** (715) 537 - 5631

**Fax Number:** (715) 537 - 9209

**E-mail Address:**

**Name of utility commission/committee:** CITY OF BARRON UTILITY COMMISSION

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

- MR MARV AMUNDSON
- MR JAMES BELL
- MR GERALD NOVINSKI
- MR REID L. PERRY
- MR ROBERT ST. VINCENT

**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**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)? NO

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,762,865	3,333,841	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,142,583	2,749,308	2
Depreciation Expense (403)	251,166	207,420	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	190,246	173,414	5
<b>Total Operating Expenses</b>	<b>3,583,995</b>	<b>3,130,142</b>	
<b>Net Operating Income</b>	<b>178,870</b>	<b>203,699</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>178,870</b>	<b>203,699</b>	
<b>OTHER INCOME</b>			
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)	34,017	27,147	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>34,017</b>	<b>27,147</b>	
<b>Total Income</b>	<b>212,887</b>	<b>230,846</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	11,772	11,772	13
<b>Total Miscellaneous Income Deductions</b>	<b>11,772</b>	<b>11,772</b>	
<b>Income Before Interest Charges</b>	<b>201,115</b>	<b>219,074</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	14,694	0	14
Amortization of Debt Discount and Expense (428)	932		15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	7,323	11,350	17
Other Interest Expense (431)	1,681	1,442	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>24,630</b>	<b>12,792</b>	
<b>Net Income</b>	<b>176,485</b>	<b>206,282</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,079,631	2,873,349	20
Balance Transferred from Income (433)	176,485	206,282	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,256,116</b>	<b>3,079,631</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON TEMPORARY INVESTMENTS	17,281	5
INTEREST ON INVESTMENTS	11,632	6
INTEREST ON TAX ROLL ITEMS	5,104	7
<b>Total (Acct. 419):</b>	<b>34,017</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
DEPRECIATION ON NON-UTILITY PROPERTY	11,772	10
<b>Total (Acct. 426):</b>	<b>11,772</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	475,247	3,287,618	0	0	3,762,865	1
Less: interdepartmental sales	0	32,425	0	0	32,425	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>475,247</b>	<b>3,255,193</b>	<b>0</b>	<b>0</b>	<b>3,730,440</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	76,854		76,854	1
Electric operating expenses	180,447		180,447	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	1,378		1,378	8
Electric utility plant accounts	6,054		6,054	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
<b>Total Payroll</b>	<b>264,733</b>	<b>0</b>	<b>264,733</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,891,637	8,381,857	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,408,172	4,271,677	2
<b>Net Utility Plant</b>	<b>4,483,465</b>	<b>4,110,180</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	296,489	296,489	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	150,655	138,883	4
<b>Net Nonutility Property</b>	<b>145,834</b>	<b>157,606</b>	
Investment in Municipality (123)	7,385	12,185	5
Other Investments (124)	86,813	99,320	6
Special Funds (125)	58,000	0	7
<b>Total Other Property and Investments</b>	<b>298,032</b>	<b>269,111</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	777,723	273,462	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	344,910	323,400	11
Other Accounts Receivable (143)	28,141	31,316	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	58,302	88,927	14
Materials and Supplies (150)	151,040	120,178	15
Prepayments (165)	1,508	1,665	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,361,624</b>	<b>838,948</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	17,715	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>17,715</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>6,160,836</b>	<b>5,218,239</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	376,044	376,044	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,256,116	3,079,631	23
<b>Total Proprietary Capital</b>	<b>3,632,160</b>	<b>3,455,675</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	580,000	0	24
Advances from Municipality (223)	121,500	202,316	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>701,500</b>	<b>202,316</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	321,654	268,657	28
Payables to Municipality (233)	8,026	38,632	29
Customer Deposits (235)	2,275	2,235	30
Taxes Accrued (236)	163,949	149,260	31
Interest Accrued (237)	5,771	4,580	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>501,675</b>	<b>463,364</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	17,554	0	36
<b>Total Deferred Credits</b>	<b>17,554</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,307,947	1,096,884	41
<b>Total Liabilities and Other Credits</b>	<b>6,160,836</b>	<b>5,218,239</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	3,015,035	0	0	5,876,602	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
<b>Total Utility Plant</b>	3,015,035	0	0	5,876,602	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	714,898	0	0	3,693,274	10
<b>Total Accumulated Provision</b>	714,898	0	0	3,693,274	
<b>Net Utility Plant</b>	2,300,137	0	0	2,183,328	

### 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)	
<b>Balance first of year</b>	653,875	3,617,802			<b>4,271,677</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	58,742	192,424			<b>251,166</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,438				<b>2,438</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	748	567			<b>1,315</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>61,928</b>	<b>192,991</b>	<b>0</b>	<b>0</b>	<b>254,919</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	905	56,019			<b>56,924</b>	<b>15</b>
Cost of removal		61,500			<b>61,500</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>905</b>	<b>117,519</b>	<b>0</b>	<b>0</b>	<b>118,424</b>	<b>19</b>
<b>Balance End of Year</b>	<b>714,898</b>	<b>3,693,274</b>	<b>0</b>	<b>0</b>	<b>4,408,172</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.00%	3.38%				<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Dam	296,489			296,489	2
<b>Total Nonutility Property (121)</b>	<b>296,489</b>	<b>0</b>	<b>0</b>	<b>296,489</b>	
Less accum. prov. depr. & amort. (122)	138,883	11,772		150,655	3
<b>Net Nonutility Property</b>	<b>157,606</b>	<b>(11,772)</b>	<b>0</b>	<b>145,834</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation	16,435				16,435	10,743	1
Other	755		110,685		111,440	86,691	2
<b>Total Electric Utility</b>					<b>127,875</b>	<b>97,434</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	127,875	97,434	1
Water utility	23,165	22,744	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>151,040</b>	<b>120,178</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
ELECTRIC SYSTEM REVENUE BONDS	932	428	17,715	1
<b>Total</b>			<u>17,715</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**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	376,044	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>376,044</u></b>	

**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)	
ELECTRIC SYSTEM REVENUE BONDS	06/01/1999	12/01/2009	3.90%	580,000	1
<b>Total Bonds (Account 221):</b>				<b>580,000</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
STATE TRUST FUND LOAN WATER UTILITY	01/25/1995	03/15/2004	5.00%	99,625	1
PROMISSORY NOTE	08/02/1993	04/01/2000	5.00%	21,875	2
<b>Total for Account 223</b>				<b>121,500</b>	
<b>Other Long-Term Debt (224)</b>					
ADVANCE FROM ELECTRIC TO WATER	07/20/1993	12/31/1999	5.00%	0	3
<b>Total for Account 224</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	149,260	1
<b>Accruals:</b>		
Charged water department expense	67,441	2
Charged electric department expense	122,805	3
Charged sewer department expense	1,111	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>191,357</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	149,260	6
Social Security taxes	21,423	7
PSC Remainder Assessment	5,300	8
<b>Other (explain):</b>		
LICENSE FEE AGREEMENT	685	9
<b>Total payments and other debits</b>	<b>176,668</b>	
<b>Balance end of year</b>	<b>163,949</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
SERIES 1999 REVENUE BONDS	0	14,694	12,595	2,099	1
<b>Subtotal</b>	<b>0</b>	<b>14,694</b>	<b>12,595</b>	<b>2,099</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
8-2-93 PROMISORY NOTE	380	2,681	2,964	97	3
State Trust Fund Loan 1/25/95	4,200	4,642	5,267	3,575	4
<b>Subtotal</b>	<b>4,580</b>	<b>7,323</b>	<b>8,231</b>	<b>3,672</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
INTEREST ON CAPITAL CREDIT	0	1,681	1,681	0	6
INTEREST ON CUSTOMER DEPOSITS	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>1,681</b>	<b>1,681</b>	<b>0</b>	
<b>Total</b>	<b>4,580</b>	<b>23,698</b>	<b>22,507</b>	<b>5,771</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	830,675	266,209	0	0	0	<b>1,096,884</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	10,352	711				<b>11,063</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
DNR GRANT FOR DAM PROJECT			200,000			<b>200,000</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>841,027</b>	<b>266,920</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>1,307,947</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals			200,000			<b>200,000</b>	<b>6</b>

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
ELECTRIC ADVANCE TO MUNICIPALITY	5,585	1
WATER ADVANCE TO MUNICIPALITY	1,800	2
<b>Total (Acct. 123):</b>	<b>7,385</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	86,813	3
<b>Total (Acct. 124):</b>	<b>86,813</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUND	58,000	4
<b>Total (Acct. 125):</b>	<b>58,000</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	42,947	6
Electric	301,963	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>344,910</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
DNR GRANT RECEIVABLE	22,536	12
SERVICE AND REPAIR WORK FOR CUSTOMERS	5,605	13
<b>Total (Acct. 143):</b>	<b>28,141</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL ITEMS	39,378	14
INSURANCE	4,161	15
RENT OF ELECTRIC PROPERTY	309	16
PUBLIC FIRE PROTECTION	731	17
SEWER SHARE OF METER EXPENSES	13,598	18
OTHER MISCELLANEOUS ITEMS	125	19
<b>Total (Acct. 145):</b>	<b>58,302</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	1,508	20
<b>Total (Acct. 165):</b>	<b>1,508</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
ELECTRIC BILL OVERPAYMENT BY THE SEWER UTILITY	5,455	23
UTILITY PROJECT EXPENSES PAID BY THE SEWER UTILITY	2,397	24
MISCELLANEOUS	174	25
<b>Total (Acct. 233):</b>	<b>8,026</b>	
<b>Other Deferred Credits (253):</b>		
UNREFUNDED CAPACITY CREDIT	17,554	26
<b>Total (Acct. 253):</b>	<b>17,554</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	3,002,054	5,593,386	0	0	8,595,440	1
Materials and Supplies	22,954	112,654	0	0	135,608	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	684,386	3,655,538	0	0	4,339,924	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	835,851	366,564	0	0	1,202,415	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,504,771</b>	<b>1,683,938</b>	<b>0</b>	<b>0</b>	<b>3,188,709</b>	
Net Operating Income	127,696	51,174	0	0	178,870	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>8.49%</b>	<b>3.04%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.61%</b>	

### RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	376,044	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,167,873	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,543,917</b>	
<b>Net Income</b>		
Net Income	176,485	5
<b>Percent Return on Proprietary Capital</b>	<b>4.98%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

THE ELECTRIC UTILITY IS SCHEDULED FOR A RATE INCREASE THAT WILL BE EFFECTIVE IN THE MIDDLE OF 2000.

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

The electric utility replaced a dam that was used in the generation process.  
A \$200,000 DNR grant was received to aid in the replacement of the dam.

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**FINANCIAL SECTION FOOTNOTES**

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

April 24, 2000

Mr. Alan Junkers, Utility Manager  
Barron Light and Water Utility  
1303 East Division Avenue  
Barron, WI 54812-1228

1999 Analytical Review DWCCA-380-ELE

Dear Mr. Junkers:

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

- 1. During our review, we noted that \$10,352 is reported in Account 271, Contributions in Aid of Construction, for services. However, only \$3,252 is reported in Account 345, Services, Water Utility Plant in Service schedule. Please explain why contributions are significantly greater than plant additions.
- 2. Meter testing and/or replacements appear low. Please continue to do your best to test your meters in compliance with Wisconsin Administrative Code, or to replace them.
- 3. During our review, we noted that total Electric Distribution Expense decreased \$30,727 from last year. Please furnish a brief explanation.

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

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\380.doc

cc: Mr. Marv Amundson

Response received 7/28/00 from Dan Thole, CPA:

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## FINANCIAL SECTION FOOTNOTES

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1. \$8000 of contributions were for mains.
  2. noted.
  3. A lineman was killed on the job resulting in decrease in wages.  
ele
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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	468,555	1
<b>Total Sales of Water</b>	<b>468,555</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,467	2
Miscellaneous Service Revenues (471)	668	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,557	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>6,692</b>	
<b>Total Operating Revenues</b>	<b>475,247</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	81,961	9
Water Treatment Expenses (630-635)	22,672	10
Transmission and Distribution Expenses (640-655)	29,891	11
Customer Accounts Expenses (901-904)	10,937	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	75,907	14
<b>Total Operation and Maintenance Expenses</b>	<b>221,368</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	58,742	15
Amortization Expense (404-407)		16
Taxes (408)	67,441	17
<b>Total Other Operating Expenses</b>	<b>126,183</b>	
<b>Total Operating Expenses</b>	<b>347,551</b>	
<b>NET OPERATING INCOME</b>	<b>127,696</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,024	46,810	93,491	4
Commercial	202	44,037	50,954	5
Industrial	6	385,666	192,597	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,232</b>	<b>476,513</b>	<b>337,042</b>	
Private Fire Protection Service (462)	10		2,928	7
Public Fire Protection Service (463)	1		108,679	8
Other Sales to Public Authorities (464)	24	11,799	19,906	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,267</b>	<b>488,312</b>	<b>468,555</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	108,679	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>108,679</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,467	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,467</b>	
<b>Miscellaneous Service Revenues (471):</b>		
BULK WATER SALES	578	7
WATER TURN ON CHARGES	90	8
<b>Total Miscellaneous Service Revenues (471)</b>	<b>668</b>	
<b>Rents from Water Property (472):</b>		
NONE		9
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,523	11
<b>Other (specify):</b>		
PROFIT ON THE SALE OF MATERIALS	34	12
<b>Total Other Water Revenues (474)</b>	<b>3,557</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	32,425	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	49,536	9
<b>Total Pumping Expenses</b>	<b>81,961</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	22,672	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>22,672</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	9,698	14
Operation Supplies and Expenses (641)	7,177	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	7,162	17
Maintenance of Services (652)	1,440	18
Maintenance of Meters (653)	1,047	19
Maintenance of Hydrants (654)	3,367	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>29,891</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,696	<b>22</b>
Accounting and Collecting Labor (902)	6,241	<b>23</b>
Supplies and Expenses (903)		<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>10,937</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	27,161	<b>27</b>
Office Supplies and Expenses (921)	5,074	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	2,322	<b>30</b>
Property Insurance (924)	961	<b>31</b>
Injuries and Damages (925)	3,825	<b>32</b>
Employee Pensions and Benefits (926)	26,053	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	3,703	<b>35</b>
Transportation Expenses (933)	1,690	<b>36</b>
Maintenance of General Plant (935)	5,118	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>75,907</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>221,368</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		61,547	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,111	2
<b>Net property tax equivalent</b>		<b>60,436</b>	
Social Security		6,231	3
PSC Remainder Assessment		774	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>67,441</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.266695				3
County tax rate	mills		6.932514				4
Local tax rate	mills		9.929248				5
School tax rate	mills		15.063020				6
Voc. school tax rate	mills		1.922590				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>34.114067</b>				<b>10</b>
Less: state credit	mills		2.555314				11
<b>Net tax rate</b>	mills		<b>31.558753</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.929248</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>16.985610</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>26.914858</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>34.114067</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.788967</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>31.558753</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>24.898801</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,989,073</b>	2,989,073				22
Materials & Supplies	\$	<b>22,744</b>	22,744				23
<b>Subtotal</b>	\$	<b>3,011,817</b>	<b>3,011,817</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,011,817</b>	<b>3,011,817</b>				<b>26</b>
Assessment Ratio	dec.		0.749097				27
<b>Assessed Value</b>	\$	<b>2,256,143</b>	<b>2,256,143</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>24.898801</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>56,175</b>	<b>56,175</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	61,547					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>61,547</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	16,667		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)	402,479		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>419,146</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	114,687		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	150,843		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>265,530</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,202		23
<b>Total Water Treatment Plant</b>	<b>6,202</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	728		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			16,667	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)			402,479	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>419,146</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			114,687	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			150,843	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>265,530</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,202	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>6,202</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			728	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	201,574		26
Transmission and Distribution Mains (343)	1,538,552	10,513	27
Fire Mains (344)	0		28
Services (345)	217,764	3,252	29
Meters (346)	119,096	6,017	30
Hydrants (348)	166,526	2,927	31
Other Transmission and Distribution Plant (349)	498		32
<b>Total Transmission and Distribution Plant</b>	<b>2,244,738</b>	<b>22,709</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	1,542		35
Computer Equipment (391.1)	3,853		36
Transportation Equipment (392)	24,792		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,766	4,158	39
Laboratory Equipment (395)	307		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	17,349		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,848		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>53,457</b>	<b>4,158</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,989,073</b>	<b>26,867</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,989,073</b>	<b>26,867</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			201,574 26
Transmission and Distribution Mains (343)			1,549,065 27
Fire Mains (344)			0 28
Services (345)			221,016 29
Meters (346)	505		124,608 30
Hydrants (348)	400		169,053 31
Other Transmission and Distribution Plant (349)			498 32
<b>Total Transmission and Distribution Plant</b>	<b>905</b>	<b>0</b>	<b>2,266,542</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			1,542 35
Computer Equipment (391.1)			3,853 36
Transportation Equipment (392)			24,792 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			7,924 39
Laboratory Equipment (395)			307 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			17,349 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,848 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>57,615</b>
<b>Total utility plant in service directly assignable</b>	<b>905</b>	<b>0</b>	<b>3,015,035</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>905</b>	<b>0</b>	<b>3,015,035</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			38,917	38,917	1
February			36,109	36,109	2
March			41,373	41,373	3
April			42,280	42,280	4
May			42,738	42,738	5
June			46,122	46,122	6
July			53,377	53,377	7
August			46,559	46,559	8
September			45,023	45,023	9
October			43,944	43,944	10
November			37,890	37,890	11
December			39,741	39,741	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>514,073</b>	<b>514,073</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				500	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				513,573	16
Less: Water sold				488,312	17
Losses and unaccounted for				25,261	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
q					
Maximum gallons pumped by all methods in any one day during reporting year				2,870	21
Date of maximum: 7/2/1999					22
Cause of maximum:					23
Main break and flushing					
Minimum gallons pumped by all methods in any one day during reporting year				68	24
Date of minimum: 6/27/1999					25
Total KWH used for pumping for the year				521,444	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
NORTH MILL (1919)	#1	400	16	1,152,000	Yes	<b>1</b>
MEMORIAL (1958)	#3	420	14	1,152,000	Yes	<b>2</b>
GUY AVENUE (1985)	#4	350	20	1,292,000	Yes	<b>3</b>
WEST MAPLE (1990)	#5	382	20	1,080,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#
Identification	#1	#3	#4	1
Location	NORTH MILL STREET	MEMORIAL AVENUE	GUY AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JOHNSON	LAYNE	LAYNE	5
Year Installed	1974	1958	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	815	800	1,200	8
Pump Motor or Standby Engine Mfr	G.E.	U.S.	G.E.	10
Year Installed	1974	1958	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#5			14
Location	WEST MAPLE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1990			24
Type	ELECTRIC			25
Horsepower	75			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	BULL HILL		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	130		6
Total capacity in gallons	300,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.1000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.000	138	0	0	0	<b>138</b>	<b>1</b>	
M	D	1.500	40	0	0	0	<b>40</b>	<b>2</b>	
M	D	4.000	23,512	0	0	0	<b>23,512</b>	<b>3</b>	
M	D	6.000	43,570	0	0	0	<b>43,570</b>	<b>4</b>	
M	D	8.000	26,593	286	0	0	<b>26,879</b>	<b>5</b>	
M	D	10.000	27,599	0	0	0	<b>27,599</b>	<b>6</b>	
M	D	12.000	4,455	0	0	0	<b>4,455</b>	<b>7</b>	
M	D	14.000	351	0	0	0	<b>351</b>	<b>8</b>	
<b>Total Within Municipality</b>			<b>126,258</b>	<b>286</b>	<b>0</b>	<b>0</b>	<b>126,544</b>		
<b>Total Utility</b>			<b>126,258</b>	<b>286</b>	<b>0</b>	<b>0</b>	<b>126,544</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	823	0	0	0	823		1
M	1.000	376	10	0	0	386		2
M	1.250	19	0	0	0	19		3
M	1.500	14	6	0	0	20		4
M	2.000	27	1	0	0	28		5
M	3.000	4	1	0	0	5		6
M	4.000	19	0	0	0	19		7
M	6.000	10	0	0	0	10		8
M	10.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>1,293</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>1,311</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,283	42	32	0	1,293	32	1
0.750	1	0	0	0	1	0	2
1.000	29	1	1	0	29	0	3
1.250	8	0	0	0	8	0	4
1.500	13	7	1	0	19	1	5
2.000	26	2	1	0	27	0	6
3.000	13	1	0	0	14	3	7
6.000	6	0	0	0	6	4	8
<b>Total:</b>	<b>1,379</b>	<b>53</b>	<b>35</b>	<b>0</b>	<b>1,397</b>	<b>40</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,122	137	0	6	0	28	1,293	1
0.750	0	0	0	0	0	1	1	2
1.000	8	21	0	0	0	0	29	3
1.250	0	7	0	0	0	1	8	4
1.500	0	19	0	0	0	0	19	5
2.000	0	22	1	2	0	2	27	6
3.000	0	9	2	2	0	1	14	7
6.000	0	0	4	0	0	2	6	8
<b>Total:</b>	<b>1,130</b>	<b>215</b>	<b>7</b>	<b>10</b>	<b>0</b>	<b>35</b>	<b>1,397</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	180	4	1		183	2
<b>Total Fire Hydrants</b>	<b>180</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>183</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	183
Number of distribution system valves end of year:	611
Number of distribution valves operated during year:	42

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## WATER OPERATING SECTION FOOTNOTES

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

Maintenance of pumping plant increased during 1999 because a pump at well #4 was repaired. This amounted to \$28,847.

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### Water Mains (Page W-15)

The 286 feet of main was paid for by the utility.

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### Water Services (Page W-16)

The new services added in 1999 were paid for by customer contributions.

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### Hydrants and Distribution System Valves (Page W-18)

The utility is working on a schedule that will guarantee that all valves are tested at least every two years.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	3,277,784	1
<b>Total Sales of Electricity</b>	<b>3,277,784</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	5,263	2
Miscellaneous Service Revenues (451)	282	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,620	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	669	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>9,834</b>	
<b>Total Operating Revenues</b>	<b>3,287,618</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	2,561,216	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	85,090	11
Customer Accounts Expenses (901-904)	34,707	12
Sales Expenses (910)	4,500	13
Administrative and General Expenses (920-935)	235,702	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,921,215</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	192,424	15
Amortization Expense (404-407)		16
Taxes (408)	122,805	17
<b>Total Other Expenses</b>	<b>315,229</b>	
<b>Total Operating Expenses</b>	<b>3,236,444</b>	
<b>NET OPERATING INCOME</b>	<b>51,174</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	5,263	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>5,263</b>	
<b>Miscellaneous Service Revenues (451):</b>		
SERVICE CONNECTIONS	105	3
PROFIT ON SERVICES PROVIDED TO CUSTOMERS	177	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>282</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL	2,840	6
COMPUTER RENTAL	780	7
<b>Total Rent from Electric Property (454)</b>	<b>3,620</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		8
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
RETAINED SALES TAX	644	9
PROFIT ON MATERIALS AND SUPPLIES SOLD	25	10
<b>Total Other Electric Revenues (456)</b>	<b>669</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		11
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)	7,380	10
<b>Total Hydraulic Power Generation Expenses</b>	<b>7,380</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)	4,914	11
Fuel (539)	15,773	12
Operation Supplies and Expenses (540)	2,040	13
Maintenance of Other Power Production Plant (543)	21,554	14
<b>Total Other Power Generation Expenses</b>	<b>44,281</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	2,509,555	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>2,509,555</b>	
<b>Total Power Production Expenses</b>	<b>2,561,216</b>	
<b>TRANSMISSION EXPENSES</b>		
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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	36,713	21
Line and Station Supplies and Expenses (562)	3,878	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	1,644	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	19,539	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	10,212	28
Maintenance of Line Transformers (573)	4,065	29
Maintenance of Street Lighting and Signal Systems (574)	4,075	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)	4,964	32
<b>Total Distribution Expenses</b>	<b>85,090</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,741	33
Accounting and Collecting Labor (902)	29,966	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<b>34,707</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	4,500	37
<b>Total Sales Expenses</b>	<b>4,500</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	59,133	<b>38</b>
Office Supplies and Expenses (921)	15,700	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	36,892	<b>41</b>
Property Insurance (924)	3,211	<b>42</b>
Injuries and Damages (925)	6,800	<b>43</b>
Employee Pensions and Benefits (926)	74,650	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	13,454	<b>46</b>
Transportation Expenses (933)	9,082	<b>47</b>
Maintenance of General Plant (935)	16,780	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>235,702</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,921,215</b>	

### TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		102,401	1
Social Security		15,193	2
Wisconsin Gross Receipts Tax		685	3
PSC Remainder Assessment		4,526	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>122,805</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.266695				3
County tax rate	mills		6.932514				4
Local tax rate	mills		9.929248				5
School tax rate	mills		15.063020				6
Voc. school tax rate	mills		1.922590				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>34.114067</b>				<b>10</b>
Less: state credit	mills		2.555314				11
<b>Net tax rate</b>	mills		<b>31.558753</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.929248</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>16.985610</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>26.914858</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>34.114067</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.788967</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>31.558753</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>24.898801</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>5,392,784</b>	5,392,784				22
Materials & Supplies	\$	<b>97,434</b>	97,434				23
<b>Subtotal</b>	\$	<b>5,490,218</b>	<b>5,490,218</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>5,490,218</b>	<b>5,490,218</b>				<b>26</b>
Assessment Ratio	dec.		0.749097				27
<b>Assessed Value</b>	\$	<b>4,112,706</b>	<b>4,112,706</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>24.898801</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>102,401</b>	<b>102,401</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	81,653					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>102,401</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	55,000	501,842	13
Water Wheels, Turbines and Generators (333)	63,669		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>118,669</b>	<b>501,842</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	3,787		18
Structures and Improvements (341)	290,189		19
Fuel Holders, Producers and Accessories (342)	17,755		20
Prime Movers (343)	1,147,885	48,068	21
Generators (344)	76,000		22
Accessory Electric Equipment (345)	64,918		23
Miscellaneous Power Plant Equipment (346)	3,809		24
<b>Total Other Production Plant</b>	<b>1,604,343</b>	<b>48,068</b>	
<b>TRANSMISSION PLANT</b>			
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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)	55,000		501,842 13
Water Wheels, Turbines and Generators (333)			63,669 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>55,000</b>	<b>0</b>	<b>565,511</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			3,787 18
Structures and Improvements (341)			290,189 19
Fuel Holders, Producers and Accessories (342)			17,755 20
Prime Movers (343)			1,195,953 21
Generators (344)			76,000 22
Accessory Electric Equipment (345)			64,918 23
Miscellaneous Power Plant Equipment (346)			3,809 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>1,652,411</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	117,566		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>117,566</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	835		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,303,461		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	105,083	4,272	38
Overhead Conductors and Devices (365)	105,904	600	39
Underground Conduit (366)	10,002		40
Underground Conductors and Devices (367)	639,799	7,282	41
Line Transformers (368)	450,965	14,475	42
Services (369)	260,026	43,907	43
Meters (370)	137,117		44
Installations on Customers' Premises (371)	492		45
Leased Property on Customers' Premises (372)	5,835		46
Street Lighting and Signal Systems (373)	172,075	185	47
<b>Total Distribution Plant</b>	<b>3,191,594</b>	<b>70,721</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	28,174		49
Office Furniture and Equipment (391)	16,333		50
Computer Equipment (391.1)	37,023		51
Transportation Equipment (392)	73,737		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	10,200	1,819	54
Laboratory Equipment (395)	13,105		55
Power Operated Equipment (396)	80,432		56
Communication Equipment (397)	11,177		57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			117,566 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>117,566</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			835 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,303,461 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	477		108,878 38
Overhead Conductors and Devices (365)	87		106,417 39
Underground Conduit (366)			10,002 40
Underground Conductors and Devices (367)	175		646,906 41
Line Transformers (368)			465,440 42
Services (369)			303,933 43
Meters (370)	255		136,862 44
Installations on Customers' Premises (371)			492 45
Leased Property on Customers' Premises (372)			5,835 46
Street Lighting and Signal Systems (373)	25		172,235 47
<b>Total Distribution Plant</b>	<b>1,019</b>	<b>0</b>	<b>3,261,296</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			28,174 49
Office Furniture and Equipment (391)			16,333 50
Computer Equipment (391.1)			37,023 51
Transportation Equipment (392)			73,737 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			12,019 54
Laboratory Equipment (395)			13,105 55
Power Operated Equipment (396)			80,432 56
Communication Equipment (397)			11,177 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	7,818		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>277,999</b>	<b>1,819</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,310,171</b>	<b>622,450</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
<b>Total utility plant in service</b>	<b>5,310,171</b>	<b>622,450</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			7,818 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>279,818</b>
<b>Total utility plant in service directly assignable</b>	<b>56,019</b>	<b>0</b>	<b>5,876,602</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>56,019</b>	<b>0</b>	<b>5,876,602</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
2.4		11.50	4
13.8		12.80	5
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			6
7.2/12.5 kV (12kV)			7
14.4/24.9 kV (25kV)			8
<b>Other:</b>			
NONE			9
<b>Transmission System</b>			
34.5 kV			10
69 kV			11
115 kV			12
138 kV			13
<b>Other:</b>			
NONE			14

### 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
<b>Total</b>	<b>0 4</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0 9</b>
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0 13</b>
<b>Total customers on rural lines at end of year</b>	<b>0 14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	12,559	Friday	01/01/1999	10:30	6,608	<b>1</b>
February	02	12,013	Friday	02/12/1999	09:15	5,763	<b>2</b>
March	03	11,914	Thursday	03/18/1999	12:00	6,040	<b>3</b>
April	04	11,649	Monday	04/05/1999	10:45	5,794	<b>4</b>
May	05	12,099	Tuesday	05/11/1999	11:15	6,097	<b>5</b>
June	06	13,088	Wednesday	06/09/1999	15:15	6,379	<b>6</b>
July	07	13,912	Thursday	07/15/1999	15:30	6,759	<b>7</b>
August	08	13,632	Monday	08/16/1999	15:00	6,561	<b>8</b>
September	09	13,958	Friday	09/03/1999	13:45	6,342	<b>9</b>
October	10	11,775	Tuesday	10/19/1999	12:00	6,070	<b>10</b>
November	11	12,002	Monday	11/15/1999	09:15	6,112	<b>11</b>
December	12	12,893	Monday	12/20/1999	17:30	6,314	<b>12</b>
<b>Total</b>		<b>151,494</b>				<b>74,839</b>	

**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	Northern States Power

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	104	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	386	5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>490</b>	<b>7</b>
Purchases	74,842	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
<b>Total Source of Energy</b>	<b>75,332</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	74,576	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>74,576</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)		26
Distribution Losses	756	27
<b>Total Energy Losses</b>	<b>756</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>1.0036%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>75,332</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,429	12,323	1
<b>Total Sales for Residential Sales</b>		<b>1,429</b>	<b>12,323</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	309	7,982	2
LARGE POWER	CP-1	19	6,152	3
INDUSTRIAL POWER-TIME OF DAY	CP-2	13	10,793	4
TURKEY STORE	CP-3	1	36,977	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>342</b>	<b>61,904</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTS	MS-1	25	349	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>25</b>	<b>349</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,796</b>	<b>74,576</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		707,615	(13,383)	<b>694,232</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>707,615</b>	<b>(13,383)</b>	<b>694,232</b>	
		605,138	(11,796)	<b>593,342</b>	<b>2</b>
		216,131	(12,376)	<b>203,755</b>	<b>3</b>
		490,573	(16,119)	<b>474,454</b>	<b>4</b>
		1,275,695		<b>1,275,695</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>2,587,537</b>	<b>(40,291)</b>	<b>2,547,246</b>	
		36,649	(343)	<b>36,306</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>36,649</b>	<b>(343)</b>	<b>36,306</b>	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>3,331,801</b>	<b>(54,017)</b>	<b>3,277,784</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Northern States Powe				1
Point of Delivery	BARRON				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	151,494				6
Average load factor	<b>67.6721%</b>				7
Total Cost of Purchased Power	2,509,555				8
Average cost per kWh	<b>0.0335</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	2,737	3,871			12
February	2,508	3,255			13
March	2,679	3,361			14
April	2,477	3,317			15
May	2,658	3,438			16
June	2,747	3,632			17
July	2,895	3,864			18
August	2,857	3,703			19
September	2,712	3,631			20
October	2,695	3,376			21
November	2,683	3,429			22
December	2,650	3,664			23
<b>Total kWh (000)</b>	<b>32,298</b>	<b>42,541</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	490	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
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	██████████	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>	0	16
Monthly Net Generation --- kWh (000):		
January	35	17
February	41	18
March	28	19
April	31	20
May	13	21
June	0	22
July	333	23
August	6	24
September	0	25
October	1	26
November	0	27
December	2	28
<b>Total kWh (000)</b>	490	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	696	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)	
Name of Plant	#1	#1	#1	#1	1
Unit Identification	9	4	3	1	2
Type of Generation	RECIP	RECIP	RECIP	RECIP	3
kWh Net Generation (000)	101	50	40	62	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?		M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
<b>Load Factor</b>					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated	60	54	50	64	12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?		O	O	O	14
Total Production Expenses					15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>16</b>
Monthly Net Generation --- kWh (000):					
January	1	1	1	3	17
February	5	2	2	2	18
March		1		1	19
April					20
May	8				21
June					22
July	86	46	32	54	23
August			3	2	24
September					25
October			1		26
November					27
December	1		1		28
<b>Total kWh (000)</b>	<b>101</b>	<b>50</b>	<b>40</b>	<b>62</b>	<b>29</b>
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)	189	83	66	104	32
Average Cost per Barrel of Oil Burned (\$)	26.0000	18.0000	19.0000	22.0000	33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil	13	14	14	14	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.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)	0.0500	0.0300	0.0320	0.0370	53
					54

### PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	#7	#8	HYDRO	NONE	1
Unit Identification	7	8	2A	2	2
Type of Generation	RECIP	RECIP	HYDRO	RECIP	3
kWh Net Generation (000)	19	56	104	58	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?				M	6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
<b>Load Factor</b>					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated	53	60	521	67	12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?				O	14
Total Production Expenses					15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>16</b>
Monthly Net Generation --- kWh (000):					
January		1	24	4	17
February	1	2	24	3	18
March			25	1	19
April			31		20
May	1	4			21
June					22
July	17	49		49	23
August				1	24
September					25
October					26
November					27
December					28
<b>Total kWh (000)</b>	<b>19</b>	<b>56</b>	<b>104</b>	<b>58</b>	<b>29</b>
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)	47	113		94	32
Average Cost per Barrel of Oil Burned (\$)	18.0000	26.0000		19.0000	33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil	10	13		15	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.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)	0.0450	0.0500		0.0310	53
					54

### 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)	1
NONE								1
<b>Total</b>							<u><u>0</u></u>	

### 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)	6
#1	1	1998	RECIP.	Cummins	1,800	1,620	1
#2	2	1998	RECIP.	Cummins	1,800	1,620	2
#3	3	1998	RECIP.	Cummins	1,800	1,620	3
#4	4	1998	RECIP.	Cummins	1,800	1,620	4
#7	7	1944	RECIP.	FAIRBANKS-MORSE	300	1,400	5
#8	8	1954	RECIP.	FAIRBANKS-MORSE	720	1,920	6

### STEAM PRODUCTION PLANTS (cont.)

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

<b>Turbine-Generators</b>									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		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)		
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

<b>Generators</b>							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		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)		
1998	1	62	1,167	1,459	1,175	1,175	<b>1</b>
1998	1	58	1,167	1,459	1,175	1,175	<b>2</b>
1998	1	40	1,167	1,459	1,175	1,175	<b>3</b>
1998	1	50	1,167	1,459	1,175	1,175	<b>4</b>
1944	2	19	980	1,225	980	600	<b>5</b>
1954	2	56	1,360	1,360	1,360	1,200	<b>6</b>

### 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)	
Barron	YELLOW RIV	REMOTE	VERTIC	2	1,923	150	150	1
<b>Total</b>							<b>150</b>	

### 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 (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)		
12	12	1,923	2	105	72	90	72	1
			<b>Total</b>	<b>105</b>	<b>72</b>	<b>90</b>	<b>72</b>	<b>0</b>

### 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					1
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	East End	Generator	Generator-	Jerome	Jerome's	1
Voltage--High Side	14	14	14	69	69	2
Voltage--Low Side	2	0	0	12	12	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	2,500	3,750	3,750	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					12
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Main	Main Plant	South End	West End	West Maple	13
Voltage--High Side	69	69	14	14	14	14
Voltage--Low Side	14	14	2	2	2	15
Num. of Main Transformers in Operation	1	1	1	1	1	16
Capacity of Transformers in kVA	7,500	7,500	1,500	2,500	1,000	17
Number of Spare Transformers on Hand	0	0	0	0	0	18
15-Minute Maximum Demand in kW						19
Dt and Hr of Such Maximum Demand						20
Kwh Output						21

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					27
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	WI Dairy	Woodland				28
Voltage--High Side	14	14				29
Voltage--Low Side	2	2				30
Num. of Main Transformers in Operation	1	1				31
Capacity of Transformers in kVA	1,000	500				32
Number of Spare Transformers on Hand	0	0				33
15-Minute Maximum Demand in kW						34
Dt and Hr of Such Maximum Demand						35
Kwh Output						36

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,884	407	38,218	1
Acquired during year	19	12	1,254	2
<b>Total</b>	<b>1,903</b>	<b>419</b>	<b>39,472</b>	<b>3</b>
Retired during year	3			4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,900</b>	<b>419</b>	<b>39,472</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,796	361	34,190	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	104	58	5,282	12
<b>Total end of year</b>	<b>1,900</b>	<b>419</b>	<b>39,472</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	239	1	1
Mercury Vapor	400	10	1	2
Sodium Vapor	100	75	1	3
Sodium Vapor	150	120	1	4
Sodium Vapor	250	10	1	5
<b>Total</b>		<b>454</b>	<b>5</b>	
<b>Ornamental</b>				
NONE				6
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Other</b>				
Mercury Vapor	175	41	1	7
Mercury Vapor	400	1	1	8
Sodium Vapor	100	3	1	9
<b>Total</b>		<b>45</b>	<b>3</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Account # 543 increased during 1999 because of engine repairs of \$7,207 and cooling system repairs of \$4,211.

Outside services employed increased during 1999 because of engineers hired to investigate and clean-up a fuel spill problem at the old generation plant. This amounted to \$29,044.

Fuel for generating increased because of the new generators installed during 1998.

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### Property Tax Equivalent (Electric) (Page E-05)

The 1995 tax equivalent was used instead of the 1994 tax equivalent for this calculation. The 1994 tax equivalent included non-utility property.

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

The dam used for hydro generation was replaced during 1999 and removed from the utility's books (a/c # 332) in 1999.

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