



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

Principal Office: 218 BRIDGE STREET ST  
NEW LISBON, WI 53950

For the Year Ended: DECEMBER 31, 1999

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

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

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



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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

**Utility Address:** 218 BRIDGE STREET ST  
NEW LISBON, WI 53950

**When was utility organized?** 1/10/1911

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS LISA VINZ

**Title:**

**Office Address:**

218 BRIDGE STREET  
NEW LISBON, WI 53950

**Telephone:** (608) 562 - 3103

**Fax Number:** (608) 562 - 3473

**E-mail Address:**

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

**Name:** MS JODI L DOBSON

**Title:** ACCOUNTANT

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

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

**Telephone:** (608) 249 - 6622 EXT 2469

**Fax Number:** (608) 249 - 8532

**E-mail Address:** jdobson@virchowkrause.com

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** VIRCHOW, KRAUSE & COMPANY, LLP

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:** 12/31/1999

**Period covered by most recent audit:** 1999

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

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**Name:** EDWARD ROBINSON

**Title:** DEPARTMENTHEAD

**Office Address:**

218 BRIDGE STREET

NEW LISBON, WI 53950

**Telephone:** (608) 562 - 3103

**Fax Number:** (608) 562 - 3473

**E-mail Address:**

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**Name of utility commission/committee:** CITY COUNCIL

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

HON CLAYTON MCGONIGLE, MAYOR

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**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,044,000	984,135	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	733,671	690,164	2
Depreciation Expense (403)	161,536	145,729	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	123,370	126,921	5
<b>Total Operating Expenses</b>	<b>1,018,577</b>	<b>962,814</b>	
<b>Net Operating Income</b>	<b>25,423</b>	<b>21,321</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>25,423</b>	<b>21,321</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)	43,435	28,251	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>43,435</b>	<b>28,251</b>	
<b>Total Income</b>	<b>68,858</b>	<b>49,572</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>68,858</b>	<b>49,572</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	77,283	34,967	14
Amortization of Debt Discount and Expense (428)	4,408	1,116	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	19,553		19
<b>Total Interest Charges</b>	<b>62,138</b>	<b>36,083</b>	
<b>Net Income</b>	<b>6,720</b>	<b>13,489</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,453,552	1,440,063	20
Balance Transferred from Income (433)	6,720	13,489	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>1,460,272</b>	<b>1,453,552</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 INCOME - WATER	24,821	5
INTEREST INCOME - ELECTRIC	18,614	6
<b>Total (Acct. 419):</b>	<b>43,435</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<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**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	188,697	855,303	0	0	<b>1,044,000</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>188,697</b>	<b>855,303</b>	<b>0</b>	<b>0</b>	<b>1,044,000</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	22,162		22,162	1
Electric operating expenses	59,963		59,963	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	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>82,125</b>	<b>0</b>	<b>82,125</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,890,684	5,078,067	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,402,960	2,237,234	<b>2</b>
<b>Net Utility Plant</b>	<b>3,487,724</b>	<b>2,840,833</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	16,844	16,844	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,156	2,156	<b>4</b>
<b>Net Nonutility Property</b>	<b>14,688</b>	<b>14,688</b>	
Investment in Municipality (123)	140,394	128,240	<b>5</b>
Other Investments (124)	44,634	46,042	<b>6</b>
Special Funds (125)	412,349	165,924	<b>7</b>
<b>Total Other Property and Investments</b>	<b>612,065</b>	<b>354,894</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	355,140	281,362	<b>8</b>
Temporary Cash Investments (132)	70,000		<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	102,731	97,969	<b>11</b>
Other Accounts Receivable (143)	70,115	1,065	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	64,499	15,652	<b>14</b>
Materials and Supplies (150)	67,911	45,944	<b>15</b>
Prepayments (165)	2,644	0	<b>16</b>
Other Current and Accrued Assets (170)	652	652	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>733,692</b>	<b>442,644</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	28,872	2,786	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>28,872</b>	<b>2,786</b>	
<b>Total Assets and Other Debits</b>	<b>4,862,353</b>	<b>3,641,157</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)	135,158	135,158	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,460,272	1,453,552	23
<b>Total Proprietary Capital</b>	<b>1,595,430</b>	<b>1,588,710</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,351,000	616,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	389,088	0	26
<b>Total Long-Term Debt</b>	<b>1,740,088</b>	<b>616,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	72,513	229,447	28
Payables to Municipality (233)	315,830	270,455	29
Customer Deposits (235)	584	618	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,346	10,163	32
Other Current and Accrued Liabilities (238)	45,255	25,255	33
<b>Total Current and Accrued Liabilities</b>	<b>447,528</b>	<b>535,938</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			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)	1,079,307	900,509	41
<b>Total Liabilities and Other Credits</b>	<b>4,862,353</b>	<b>3,641,157</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)	2,015,585	0	0	3,350,828	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)	373,612				6
Construction Work in Progress (107)	150,659				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>2,539,856</b>	<b>0</b>	<b>0</b>	<b>3,350,828</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	405,740	0	0	1,997,220	10
<b>Total Accumulated Provision</b>	<b>405,740</b>	<b>0</b>	<b>0</b>	<b>1,997,220</b>	
<b>Net Utility Plant</b>	<b>2,134,116</b>	<b>0</b>	<b>0</b>	<b>1,353,608</b>	

## 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>	360,780	1,876,454			<b>2,237,234</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	41,884	119,652			<b>161,536</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,909				<b>1,909</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,917	1,917			<b>3,834</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>45,710</b>	<b>121,569</b>	<b>0</b>	<b>0</b>	<b>167,279</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	750	803			<b>1,553</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>750</b>	<b>803</b>	<b>0</b>	<b>0</b>	<b>1,553</b>	<b>19</b>
<b>Balance End of Year</b>	<b>405,740</b>	<b>1,997,220</b>	<b>0</b>	<b>0</b>	<b>2,402,960</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
ABANDONED WATER WELL	1,950			1,950	2
HWY UNDERPASS	14,894			14,894	3
<b>Total Nonutility Property (121)</b>	<b>16,844</b>	<b>0</b>	<b>0</b>	<b>16,844</b>	
Less accum. prov. depr. & amort. (122)	2,156			2,156	4
<b>Net Nonutility Property</b>	<b>14,688</b>	<b>0</b>	<b>0</b>	<b>14,688</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	17,621				17,621	39,132	1
Other	2,210			42,468	44,678	0	2
<b>Total Electric Utility</b>					<b>62,299</b>	<b>39,132</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	62,299	39,132	1
Water utility	5,612	6,812	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>67,911</b>	<b>45,944</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>				
1999 BANS WATER	289	428	8,391	1
1999 BONDS WATER	1,333	428	20,481	2
91 BONDS WATER	2,786	428	0	3
<b>Total</b>			<b>28,872</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	135,158	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>135,158</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REV BONDS WATER	05/01/1991	05/01/2004	6.00%	0	<b>1</b>
REV BONDS WATER 94	03/08/1994	03/01/2034	6.00%	0	<b>2</b>
1999 REVENUE BONDS WATER	03/03/1999	05/01/2019	4.45%	1,351,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>1,351,000</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>Other Long-Term Debt (224)</b>					
TRUCK LEASE/PURCHASE - ELECTRIC	06/07/1999	06/07/2001	6.50%	2,416	<b>1</b>
TRUCK LEASE/PURCHASE - WATER	06/07/1999	06/07/2001	6.50%	2,416	<b>2</b>
TRUCK LEASE/PURCHASE - WATER	11/19/1999	11/19/2001	7.10%	9,256	<b>3</b>
1999 BANS WATER	11/01/1999	11/01/2004	4.75%	375,000	<b>4</b>
<b>Total for Account 224</b>				<b>389,088</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	57,229	2
Charged electric department expense	66,141	3
Charged sewer department expense	589	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>123,959</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	116,850	6
Social Security taxes	5,878	7
PSC Remainder Assessment	1,231	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>123,959</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
REV BONDS WATER-1991	2,050	13,995	16,045	0	1
REV BONDS WATER-1994	8,113	8,435	16,548	0	2
REV BONDS WATER-1999		51,884	41,507	10,377	3
<b>Subtotal</b>	<b>10,163</b>	<b>74,314</b>	<b>74,100</b>	<b>10,377</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
BANS WATER - 1999	0	2,969	0	2,969	5
<b>Subtotal</b>	<b>0</b>	<b>2,969</b>	<b>0</b>	<b>2,969</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>10,163</b>	<b>77,283</b>	<b>74,100</b>	<b>13,346</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	816,242	84,267	0	0	0	<b>900,509</b>	1
<b>Add credits during year:</b>							
For Services	2,268					<b>2,268</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
CDBG	65,000					<b>65,000</b>	4
FOR LINE EXTENSIONS		111,530				<b>111,530</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>883,510</b>	<b>195,797</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,079,307</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	65,000					<b>65,000</b>	7

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO SEWER UTILITY FOR CONSTRUCTION COSTS	140,394	1
<b>Total (Acct. 123):</b>	<b>140,394</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS - WATER	44,634	2
<b>Total (Acct. 124):</b>	<b>44,634</b>	
<b>Special Funds (125):</b>		
BOND REDEMPTION FUND - WATER	53,647	3
BOND RESERVE FUND - WATER	134,212	4
CONSTRUCTION ACCOUNT - WATER	224,490	5
<b>Total (Acct. 125):</b>	<b>412,349</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	12,549	7
Electric	90,182	8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>102,731</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE - ELECTRIC	26,868	13
OTHER ACCOUNTS RECEIVABLE - WATER	43,247	14
<b>Total (Acct. 143):</b>	<b>70,115</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL - ELECTRIC	12,980	15
TAX ROLL - WATER	4,927	16
A-1 CONTRACT B-98	46,592	17
<b>Total (Acct. 145):</b>	<b>64,499</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	2,644	18
<b>Total (Acct. 165):</b>	<b>2,644</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
PAYABLE TO CITY - ELECTRIC (OPERATIONAL COSTS)	292,972	21
PAYABLE TO CITY - WATER	22,858	22
<b>Total (Acct. 233):</b>	<b>315,830</b>	
<b>Other Deferred Credits (253):</b>		
NONE		23
<b>Total (Acct. 253):</b>		<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	1,965,321	3,084,031	0	0	5,049,352	1
Materials and Supplies	6,212	50,715	0	0	56,927	2
<b>Other (specify):</b>						
CCNC (AVERAGE)	186,806				186,806	3
<b>Less Average:</b>						
Reserve for Depreciation	383,260	1,936,837	0	0	2,320,097	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	849,876	140,032	0	0	989,908	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>925,203</b>	<b>1,057,877</b>	<b>0</b>	<b>0</b>	<b>1,983,080</b>	
Net Operating Income	24,690	733	0	0	25,423	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>2.67%</b>	<b>0.07%</b>	<b>N/A</b>	<b>N/A</b>	<b>1.28%</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	135,158	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,456,912	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,592,070</b>	
<b>Net Income</b>		
Net Income	6,720	5
<b>Percent Return on Proprietary Capital</b>	<b>0.42%</b>	

## **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.**

The electric utility installed new extensions to Walker Stainless, Rafters Travelodge, the school and the prison. A portion of these projects was financed by customer contributions.

The water utility is working on an extension to the Prison. This is completed construction not classified. A portion of this project was financed through Community Development Block Grant money.

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

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

In 1999 the water utility, in conjunction with the sewer utility, issued revenue bonds and bond anticipation notes. Total new debt for the water utility is \$1,726,000.

Also in 1999 the water and electric utilities entered into lease purchase agreements for new vehicals. The lease payable amounts are shown on page F-15.

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

The electric utility has a rate case pending with the Public Service Commission of Wisconsin as of December 31, 1999.

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**7. Any additional matters.**

During the 1998 audit it was discovered that an employee of the city and the utilities was involved in fraudulent activities. This employee was terminated. A full fraud audit was conducted in 1999. The entire city and utility staff in 2000 is new.

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

The other current liabilities amount includes an estimated \$20,000 due to a customer for prior billing errors.

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### Identification and Ownership - Commission/Committee (Page iv)

July 26, 2000

Ms. Jodi Dobson  
Virchow, Krause & Company, LLP  
4600 American Parkway  
Madison, WI 53707-7398

1999 Analytical Review DWCCA-4120-PJL

Dear Ms. Dobson:

Thank you for your response to our letter of May 9, 2000, concerning the analytical review of the City of New Lisbon Electric & Water Utility's 1999 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to you regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item needs further clarification before we can complete this analytical review.

In responding to our question number 3 regarding the sending of invoices for meters reported as added during the year, one invoice was for a 3" meter. We do not see a 3" meter reported as added during the year on page W-17. Please adjust your 2000 report accordingly to reflect the addition of the 3" meter and add a footnote explaining that the adjustment is for a meter not reported in the 1999 annual report.

If you have any questions, please feel free to contact me at (608) 267-9198. You may consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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cc: Lisa Vinz

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**FINANCIAL SECTION FOOTNOTES**

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

May 9, 2000

Ms. Lisa Vinz  
City of New Lisbon Electric & Water Utility  
218 East Bridge Street  
New Lisbon, WI 53950-1304

1999 Analytical Review DWCCA-4120-PJL

Dear Ms. Vinz:

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 of the Services schedule on page W-16, we noted that in the foot notes it is explained that the services added during the year were paid for by the utility. Please explain why there is \$2,268 reported for contributions in aid of construction for water services in Account 271 on page F-18.
2. As directed in the head notes of the Water Operation & Maintenance schedule on page W-5, please provide an explanation of the change in Account 921, Office Supplies and Expenses.
3. During our review, we noted that for your utility the average cost per water meter added during the year is high compared to the state wide average. Please provide a copy of the invoice for these meters.
4. As directed in the head notes of the Electric Operation & Maintenance schedule on page E-3, please provide an explanation of the changes in Accounts 539, Fuel and 543, Maintenance of Other Power Production Plant.

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) 267-9198. Please

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

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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## FINANCIAL SECTION FOOTNOTES

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cc: Mayor Clayton McGonigle

REPLY RECEIVED 5/31/00.

#1, During 1999 7 customers paid lateral installation fees.

#2, the \$5,267 reported for 1999 includes telephone bills, postage, copier supplies and computer support fees. (changes to 1998 also provided)

#3, invoices provided. the 3" meter shown in invoices was not reported in meters schedule. Will write.

#4, a/c 539, increased generation from 224,000 kwh in 1998 to 315,800 in 1999. a/c 543, this account was high in 1998 due to the erroneous posting of one Dairyland Power bill to a/c 543 rather than 545.

Review closed.

PJL

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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)	183,053	1
<b>Total Sales of Water</b>	<b>183,053</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	673	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,971	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>5,644</b>	
<b>Total Operating Revenues</b>	<b>188,697</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	4,418	8
Pumping Expenses (620-625)	23,009	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	1,142	11
Customer Accounts Expenses (901-904)	12,854	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	23,471	14
<b>Total Operation and Maintenance Expenses</b>	<b>64,894</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	41,884	15
Amortization Expense (404-407)		16
Taxes (408)	57,229	17
<b>Total Other Operating Expenses</b>	<b>99,113</b>	
<b>Total Operating Expenses</b>	<b>164,007</b>	
<b>NET OPERATING INCOME</b>	<b>24,690</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	450	18,862	56,893	4
Commercial	88	16,839	39,250	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>538</b>	<b>35,701</b>	<b>96,143</b>	
Private Fire Protection Service (462)	8		5,996	7
Public Fire Protection Service (463)	1		72,390	8
Other Sales to Public Authorities (464)	13	4,351	8,524	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>560</b>	<b>40,052</b>	<b>183,053</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	72,390	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>72,390</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	673	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>673</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,971	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>4,971</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	4,418	4
<b>Total Source of Supply Expenses</b>	<b>4,418</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	9,194	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	3,084	7
Operation Supplies and Expenses (623)	10,189	8
Maintenance of Pumping Plant (625)	542	9
<b>Total Pumping Expenses</b>	<b>23,009</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>0</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	200	16
Maintenance of Mains (651)	285	17
Maintenance of Services (652)	512	18
Maintenance of Meters (653)	145	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>1,142</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)	1,929	<b>22</b>
Accounting and Collecting Labor (902)	10,910	<b>23</b>
Supplies and Expenses (903)	15	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>12,854</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)		<b>27</b>
Office Supplies and Expenses (921)	5,267	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	10,704	<b>30</b>
Property Insurance (924)	531	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)		<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	3,222	<b>35</b>
Transportation Expenses (933)	3,747	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>23,471</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>64,894</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		56,041	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		589	2
<b>Net property tax equivalent</b>		<b>55,452</b>	
Social Security		1,538	3
PSC Remainder Assessment		239	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>57,229</u></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			Juneau				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.232790				3
County tax rate	mills		6.467180				4
Local tax rate	mills		8.193490				5
School tax rate	mills		12.770800				6
Voc. school tax rate	mills		2.513170				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>30.177430</b>				<b>10</b>
Less: state credit	mills		1.649720				11
<b>Net tax rate</b>	mills		<b>28.527710</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.193490</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.283970</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>23.477460</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.177430</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.777981</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.527710</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.194010</b>				<b>21</b>
Utility Plant, Jan. 1	\$	1,927,555	1,927,555				22
Materials & Supplies	\$	6,812	6,812				23
<b>Subtotal</b>	\$	<b>1,934,367</b>	<b>1,934,367</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,934,367</b>	<b>1,934,367</b>				<b>26</b>
Assessment Ratio	dec.		0.859000				27
<b>Assessed Value</b>	\$	<b>1,661,621</b>	<b>1,661,621</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.194010</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>36,878</b>	<b>36,878</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	56,041					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>56,041</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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	105,336		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>105,336</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,807		12
Structures and Improvements (321)	59,440		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,653		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>128,900</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)	81		23
<b>Total Water Treatment Plant</b>	<b>81</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	125		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)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			105,336 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>105,336</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			2,807 12
Structures and Improvements (321)			59,440 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			66,653 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>128,900</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			81 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>81</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			125 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)	452,424		26
Transmission and Distribution Mains (343)	998,664	54,295	27
Fire Mains (344)	0		28
Services (345)	58,049	4,360	29
Meters (346)	61,764	4,016	30
Hydrants (348)	92,678	12,680	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,663,704</b>	<b>75,351</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	300		35
Computer Equipment (391.1)	14,273	2,139	36
Transportation Equipment (392)	794	23,787	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	1,161		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	509		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>17,037</b>	<b>25,926</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,915,058</b>	<b>101,277</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,915,058</b>	<b>101,277</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)			452,424 26
Transmission and Distribution Mains (343)			1,052,959 27
Fire Mains (344)			0 28
Services (345)			62,409 29
Meters (346)	250		65,530 30
Hydrants (348)	500		104,858 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>750</b>	<b>0</b>	<b>1,738,305</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			300 35
Computer Equipment (391.1)			16,412 36
Transportation Equipment (392)			24,581 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			1,161 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			509 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>42,963</b>
<b>Total utility plant in service directly assignable</b>	<b>750</b>	<b>0</b>	<b>2,015,585</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>750</b>	<b>0</b>	<b>2,015,585</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			3,912	3,912	1
February			3,680	3,680	2
March			3,704	3,704	3
April			3,259	3,259	4
May			4,369	4,369	5
June			3,910	3,910	6
July			4,348	4,348	7
August			4,274	4,274	8
September			4,385	4,385	9
October			3,963	3,963	10
November			3,967	3,967	11
December			3,725	3,725	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>47,496</b>	<b>47,496</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				330	13
Less: Other utility use				150	14
Other utility use explanation:					15
Street sweeping, sewer jetting, fires, water breaks					
Water pumped into distribution system				47,016	16
Less: Water sold				40,052	17
Losses and unaccounted for				6,964	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				235	21
Date of maximum: 8/31/1999					22
Cause of maximum:					23
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/1/1999					25
Total KWH used for pumping for the year				42,000	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>	
218 E BRIDGE STREET	2	290	12	150,000	Yes	<b>1</b>
12&16 WEST	3	170	12	150,000	Yes	<b>2</b>
ORANGE ROAD	5	75	24	150,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3	5	1
Location	218 BRIDGE STREET	12 & 16 WEST	ORANGE ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NW	LAYNE	5
Year Installed	1916	1952	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	225	300	400	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	US MOTOR	US MOTOR	9 10
Year Installed	1970	1952	1983	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	20	40	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CADWELL		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	140		6
Total capacity in gallons	200,000		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)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	999.0000		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	2.000	582	0	0	0	<b>582</b>	<b>1</b>
M	D	3.000	200	0	0	0	<b>200</b>	<b>2</b>
M	D	4.000	1,368	0	0	0	<b>1,368</b>	<b>3</b>
A	D	6.000	5,887				<b>5,887</b>	<b>4</b>
M	D	6.000	21,512	0	0	0	<b>21,512</b>	<b>5</b>
P	D	6.000	2,052	0	0	0	<b>2,052</b>	<b>6</b>
M	D	8.000	10,026	0	0	0	<b>10,026</b>	<b>7</b>
P	D	8.000	6,601	0	0	0	<b>6,601</b>	<b>8</b>
M	D	10.000	7,420	1,512	0	0	<b>8,932</b>	<b>9</b>
P	D	10.000	6,708	0	0	0	<b>6,708</b>	<b>10</b>
M	D	16.000	0	3,967			<b>3,967</b>	<b>11</b>
P	D	16.000	0	220			<b>220</b>	<b>12</b>
<b>Total Within Municipality</b>			<b>62,356</b>	<b>5,699</b>	<b>0</b>	<b>0</b>	<b>68,055</b>	
<b>Total Utility</b>			<b>62,356</b>	<b>5,699</b>	<b>0</b>	<b>0</b>	<b>68,055</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	341	0	0	96	437		1
L	0.750	95	0	0	0	95		2
M	1.000	88	30	0	0	118		3
M	1.250	2	0	0	0	2		4
M	1.500	10	0	0	0	10		5
M	2.000	11	2	0	0	13		6
M	3.000	5	0	0	0	5		7
M	4.000	3	0	0	0	3		8
M	6.000	4	0	0	0	4		9
M	8.000	1	0	0	0	1		10
<b>Total Utility</b>		<b>560</b>	<b>32</b>	<b>0</b>	<b>96</b>	<b>688</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	579	24	10	0	<b>593</b>	34	<b>1</b>
0.750	17	0	0	0	<b>17</b>	0	<b>2</b>
1.000	11	0	0	0	<b>11</b>	0	<b>3</b>
1.250	3	0	0	0	<b>3</b>	0	<b>4</b>
1.500	8	0	0	0	<b>8</b>	0	<b>5</b>
2.000	9	0	0	0	<b>9</b>	0	<b>6</b>
3.000	5	0	0	0	<b>5</b>	0	<b>7</b>
4.000	0	0	0	0	<b>0</b>	0	<b>8</b>
<b>Total:</b>	<b>632</b>	<b>24</b>	<b>10</b>	<b>0</b>	<b>646</b>	<b>34</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	493	73	0	9	3	15	<b>593</b>	<b>1</b>
0.750	1	13	0	1	0	2	<b>17</b>	<b>2</b>
1.000	0	9	0	0	0	2	<b>11</b>	<b>3</b>
1.250	0	2	0	0	1	0	<b>3</b>	<b>4</b>
1.500	0	7	0	0	1	0	<b>8</b>	<b>5</b>
2.000	0	5	0	3	0	1	<b>9</b>	<b>6</b>
3.000	0	2	0	2	0	1	<b>5</b>	<b>7</b>
4.000	0	0	0	0	0	0	<b>0</b>	<b>8</b>
<b>Total:</b>	<b>494</b>	<b>111</b>	<b>0</b>	<b>15</b>	<b>5</b>	<b>21</b>	<b>646</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	89	12			101	2
<b>Total Fire Hydrants</b>	<b>89</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>101</b>	
<b>Flushing Hydrants</b>						
	14		2		12	3
<b>Total Flushing Hydrants</b>	<b>14</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>12</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:	54
Number of distribution system valves end of year:	130
Number of distribution valves operated during year:	14

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-15)

The mains added during the year were financed through CDBG contributions.

The unit cost per foot of main added is low due to completed construction not classified units being added, however the dollars are not final and will be added next year.

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### Water Services (Page W-16)

Adjustments to the service count are to correct incorrect counts in prior years.

Services added during the year were paid for by the utility.

The unit cost per service added is low due to completed construction not classified units being added, however the dollars are not final and will be added next year.

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

The unit cost per hydrant added is low due to completed construction not classified units being added, however the dollars are not final and will be added next year.

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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)	828,128	1
<b>Total Sales of Electricity</b>	<b>828,128</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	5,061	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	22,114	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>27,175</b>	
<b>Total Operating Revenues</b>	<b>855,303</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	504,468	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	100,551	11
Customer Accounts Expenses (901-904)	14,807	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	48,951	14
<b>Total Operation and Maintenance Expenses</b>	<b>668,777</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	119,652	15
Amortization Expense (404-407)		16
Taxes (408)	66,141	17
<b>Total Other Expenses</b>	<b>185,793</b>	
<b>Total Operating Expenses</b>	<b>854,570</b>	
<b>NET OPERATING INCOME</b>	<b>733</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	5,061	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>5,061</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
OTHER ELECTRIC REVENUES - REIMBURSEMENT FROM DARIYLAND FOR GENERATION	22,114	7
<b>Total Other Electric Revenues (456)</b>	<b>22,114</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<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)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)	1,178	11
Fuel (539)	16,655	12
Operation Supplies and Expenses (540)	4,366	13
Maintenance of Other Power Production Plant (543)	32,165	14
<b>Total Other Power Generation Expenses</b>	<b>54,364</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	450,104	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>450,104</b>	
<b>Total Power Production Expenses</b>	<b>504,468</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)		21
Line and Station Supplies and Expenses (562)	20	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	2,942	27
Maintenance of Lines (572)	83,142	28
Maintenance of Line Transformers (573)	4,853	29
Maintenance of Street Lighting and Signal Systems (574)	5,400	30
Maintenance of Meters (575)	4,194	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>100,551</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,150	33
Accounting and Collecting Labor (902)	10,910	34
Supplies and Expenses (903)	1,747	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<b>14,807</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</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>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)		<b>38</b>
Office Supplies and Expenses (921)	7,579	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	27,772	<b>41</b>
Property Insurance (924)	3,654	<b>42</b>
Injuries and Damages (925)		<b>43</b>
Employee Pensions and Benefits (926)		<b>44</b>
Regulatory Commission Expenses (928)	1,211	<b>45</b>
Miscellaneous General Expenses (930)	8,615	<b>46</b>
Transportation Expenses (933)	120	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>48,951</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>668,777</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		60,809	1
Social Security		4,340	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		992	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>66,141</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			Juneau				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.232790				3
County tax rate	mills		6.467180				4
Local tax rate	mills		8.193490				5
School tax rate	mills		12.770800				6
Voc. school tax rate	mills		2.513170				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>30.177430</b>				<b>10</b>
Less: state credit	mills		1.649720				11
<b>Net tax rate</b>	mills		<b>28.527710</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.193490</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.283970</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>23.477460</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.177430</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.777981</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.527710</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.194010</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,150,513	3,150,513				22
Materials & Supplies	\$	39,132	39,132				23
<b>Subtotal</b>	\$	<b>3,189,645</b>	<b>3,189,645</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,189,645</b>	<b>3,189,645</b>				<b>26</b>
Assessment Ratio	dec.		0.859000				27
<b>Assessed Value</b>	\$	<b>2,739,905</b>	<b>2,739,905</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.194010</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>60,809</b>	<b>60,809</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	54,471					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>60,809</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)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	27,713	18
Structures and Improvements (341)	37,234	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	665,212	21
Generators (344)	275,296	22
Accessory Electric Equipment (345)	8,360	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>1,013,815</b>	<b>0</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)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			27,713 18
Structures and Improvements (341)			37,234 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			665,212 21
Generators (344)			275,296 22
Accessory Electric Equipment (345)			8,360 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>1,013,815</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	120		34
Structures and Improvements (361)	0		35
Station Equipment (362)	820,239		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	88,309	25,194	38
Overhead Conductors and Devices (365)	326,997	53,342	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	21,259	389,249	41
Line Transformers (368)	210,345	20,920	42
Services (369)	30,738	37,892	43
Meters (370)	65,401		44
Installations on Customers' Premises (371)	500		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	41,122		47
<b>Total Distribution Plant</b>	<b>1,605,030</b>	<b>526,597</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	5,990		49
Office Furniture and Equipment (391)	35,243		50
Computer Equipment (391.1)	24,680	2,139	51
Transportation Equipment (392)	116,853	5,660	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	15,330		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	294		56
Communication Equipment (397)	0		57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			120 34
Structures and Improvements (361)			0 35
Station Equipment (362)			820,239 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			113,503 38
Overhead Conductors and Devices (365)			380,339 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			410,508 41
Line Transformers (368)	753		230,512 42
Services (369)			68,630 43
Meters (370)	50		65,351 44
Installations on Customers' Premises (371)			500 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			41,122 47
<b>Total Distribution Plant</b>	<b>803</b>	<b>0</b>	<b>2,130,824</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			5,990 49
Office Furniture and Equipment (391)			35,243 50
Computer Equipment (391.1)			26,819 51
Transportation Equipment (392)			122,513 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			15,330 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			294 56
Communication Equipment (397)			0 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>198,390</b>	<b>7,799</b>
<b>Total utility plant in service directly assignable</b>	<b>2,817,235</b>	<b>534,396</b>
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 <b>Total utility plant in service</b>	<b>2,817,235</b>	<b>534,396</b>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>206,189</b>
<b>Total utility plant in service directly assignable</b>	<b>803</b>	<b>0</b>	<b>3,350,828</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>803</b>	<b>0</b>	<b>3,350,828</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)	1.00	1.00	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<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	3,594	Tuesday	01/05/1999	11:00	1,724	<b>1</b>
February	02	3,039	Wednesday	02/24/1999	12:00	1,437	<b>2</b>
March	03	3,063	Monday	03/08/1999	12:00	1,541	<b>3</b>
April	04	2,810	Thursday	04/22/1999	11:00	1,355	<b>4</b>
May	05	3,329	Thursday	05/27/1999	14:00	1,244	<b>5</b>
June	06	3,672	Saturday	06/05/1999	12:00	1,553	<b>6</b>
July	07	3,730	Wednesday	07/28/1999	15:00	1,524	<b>7</b>
August	08	3,354	Friday	08/27/1999	14:00	1,553	<b>8</b>
September	09	3,452	Friday	09/03/1999	15:00	1,391	<b>9</b>
October	10	2,832	Monday	10/04/1999	11:00	1,430	<b>10</b>
November	11	2,976	Tuesday	11/30/1999	12:00	1,427	<b>11</b>
December	12	3,335	Tuesday	12/21/1999	09:00	1,702	<b>12</b>
<b>Total</b>		<b>39,186</b>				<b>17,881</b>	
<b>System Name</b> NEW LISBON							

## 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).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
<b>Total</b>	<u>0</u>				<u>0</u>

**System Name** NEW LISBON

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

<b>Type of Reading</b>	<b>Supplier</b>
------------------------	-----------------

**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		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	313	5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>313</b>	<b>7</b>
Purchases	17,851	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>18,164</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	16,744	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	159	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>159</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>16,903</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,261	27
<b>Total Energy Losses</b>	<b>1,261</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.9423%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>18,164</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)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	699	5,056	1
<b>Total Sales for Residential Sales</b>		<b>699</b>	<b>5,056</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	123	2,696	2
LARGE POWER	CP-1	25	8,961	3
<b>Total Sales for Commercial &amp; Industrial</b>		<b>148</b>	<b>11,657</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	2	31	4
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>31</b>	
<b>Sales for Resale</b>				
NONE				5
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>849</b>	<b>16,744</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>	
		262,303	(9,333)	<b>252,970</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>262,303</b>	<b>(9,333)</b>	<b>252,970</b>	
		145,832	(4,297)	<b>141,535</b>	<b>2</b>
34		437,439	(17,622)	<b>419,817</b>	<b>3</b>
<b>34</b>	<b>0</b>	<b>583,271</b>	<b>(21,919)</b>	<b>561,352</b>	
		13,875	(69)	<b>13,806</b>	<b>4</b>
<b>0</b>	<b>0</b>	<b>13,875</b>	<b>(69)</b>	<b>13,806</b>	
				<b>0</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>34</b>	<b>0</b>	<b>859,449</b>	<b>(31,321)</b>	<b>828,128</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	DAIRYLAND				1
Point of Delivery	NEW LISBON				2
Type of Power Purchased (firm, dump, etc.)	NON-FIRM				3
Voltage at Which Delivered					4
Point of Metering					5
Total of 12 Monthly Maximum Demands -- kW	39,186				6
Average load factor	62.4035%				7
Total Cost of Purchased Power	450,104				8
Average cost per kWh	0.0252				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January		1,724			12
February		1,437			13
March		1,541			14
April		1,355			15
May		1,214			16
June		1,553			17
July		1,524			18
August		1,553			19
September		1,391			20
October		1,430			21
November		1,427			22
December		1,702			23
<b>Total kWh (000)</b>	<b>0</b>	<b>17,851</b>			<b>24</b>
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					<b>52</b>

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	315,800	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	4,000	13
Is Plant Owned or Leased?	██████████	14
Total Production Expenses	55,554	15
<b>Cost per kWh of Net Generation (\$)</b>	0	16
Monthly Net Generation --- kWh (000):		
January	21,600	17
February	0	18
March	0	19
April	0	20
May	11,400	21
June	42,500	22
July	237,500	23
August	0	24
September	0	25
October	0	26
November	300	27
December	2,500	28
<b>Total kWh (000)</b>	315,800	29
Gas Consumed--Therms	12,020	30
Average Cost per Therm Burned (\$)	12,020.0000	31
Fuel Oil Consumed Barrels (42 gal.)	368	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	295	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	GENERATOR			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	315,800			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	3,730			7
Date and Hour of Such Maximum Demand	7/28/1999 15			8
<b>Load Factor</b>	<b>9.6649</b>			<b>9</b>
Maximum Net Generation in Any One Day	33,800			10
Date of Such Maximum	07/29/1999			11
Number of Hours Generators Operated	408			12
Maximum Continuous or Dependable Capacity--kW	4,000			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	55,554			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0.1759</b>			<b>16</b>
Monthly Net Generation --- kWh (000):				
January	21,600			17
February				18
March				19
April				20
May	11,400			21
June	42,500			22
July	237,500			23
August				24
September				25
October				26
November	300			27
December	2,500			28
<b>Total kWh (000)</b>	<b>315,800</b>			<b>29</b>
Gas Consumed--Therms	12,020			30
Average Cost per Therm Burned (\$)	0.3800			31
Fuel Oil Consumed Barrels (42 gal.)	368			32
Average Cost per Barrel of Oil Burned (\$)	28.5600			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	295			36
Average Cost per Gallon (\$)	5.2700			37
kWh Net Generation per Gallon of Fuel Oil	20			38
kWh Net Generation per Gallon of Lubr. Oil	1,070			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				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 (\$)	0.0300			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	
GENERATOR	2		RECIP	FAIRBANK MORSE		1,920	1	
GENERATOR	1		RECIP	FAIRBANK MORSE		120	2	
GENERATOR	4		RECIP	FAIRBANK MORSE		575	3	
GENERATOR	5		RECIP	FAIRBANK MORSE		3,360	4	
GENERATOR	3		RECIP	FAIRBANK MORSE		300	5	
NONE								6
<b>Total</b>						<u><u>6,275</u></u>		



### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	EASTSIDE	WESTSIDE				1
Voltage--High Side	67,000	67,000				2
Voltage--Low Side	4,160	4,160				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	3,750	5,000				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	3,730					7
Dt and Hr of Such Maximum Demand	07/28/1999					8
	15:00					9
Kwh Output	17,851					10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

### SUBSTATION EQUIPMENT (continued)

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

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,304	336	17,361	1
Acquired during year		12	1,693	2
<b>Total</b>	<b>1,304</b>	<b>348</b>	<b>19,054</b>	<b>3</b>
Retired during year	2	8	753	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,302</b>	<b>340</b>	<b>18,301</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,298	334	17,321	8
In utility's use	4	1	750	9
Inactive transformers on system		5	230	10
Locked meters on customers' premises				11
In stock				12
<b>Total end of year</b>	<b>1,302</b>	<b>340</b>	<b>18,301</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	50	7,700	1
Sodium Vapor	100	95	8,400	2
Sodium Vapor	250	60	13,300	3
<b>Total</b>		<b>205</b>	<b>29,400</b>	
<b>Ornamental</b>				
Sodium Vapor	100	18	1,600	4
<b>Total</b>		<b>18</b>	<b>1,600</b>	
<b>Other</b>				
NONE				5
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Overhead Conducotrs and Devices (365) - Additions relate to the new extensions to the prison and the Walker property.

Underground Conductors and Devices (367) - Two new extentions, one to the school and one to the Rafters propert, were added in 1999.

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### Transmission and Distribution Lines (Page E-08)

The exact number of miles of pole line at the beginning of the year are unknown, therefore the total at the end of the year is shown equal to the annual additions to override the system and allow the page to save.

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### Substation Equipment (Page E-21)

Please note that the 15 minute maximum kW, and the Kwh output listed are total for both substations. Individual data is not available.

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