



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PARDEEVILLE ELECTRIC UTILITY

Principal Office: 114 LAKE STREET
P.O. BOX 65
PARDEEVILLE, WI 53954

For the Year Ended: DECEMBER 31, 1999

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

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

SIGNATURE PAGE

I SALLY BECKER of
(Person responsible for accounts)

PARDEEVILLE ELECTRIC UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/06/2000
(Date)

OFFICER MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PARDEEVILLE ELECTRIC UTILITY

Utility Address: 114 LAKE STREET
P.O. BOX 65
PARDEEVILLE, WI 53954

When was utility organized? 4/6/1945

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SALLY M. BECKER

Title: OFFICE MANAGER

Office Address:

114 LAKE STREET
P.O. BOX 65
PARDEEVILLE, WI 53954

Telephone: (608) 429 - 3054

Fax Number: (608) 429 - 3714

E-mail Address: pardeevill@centurytel.net

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

Name: MR TERRENCE T. DRONE CPA

Title: ACCOUNTANT

Office Address: JOHNSON BLOCK & CO., INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (698) 987 - 3391

E-mail Address: tdrone@mhtc.net

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

Name: MR FRED BAEWER

Title: PRESIDENT

Office Address:

114 LAKE STREET
P.O. BOX 65
PARDEEVILLE, WI 53954

Telephone: (608) 429 - 3054

Fax Number: (608) 429 - 3714

E-mail Address: pardeeville@centurytel.net

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR TERRENCE T. DRONE CPA

Title: ACCOUNTANT

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

Telephone: (608) 987 - 2206

Fax Number: (698) 987 - 3391

E-mail Address: tdrone@mhtc.net

Date of most recent audit report: 1/29/1999

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

Names and titles of utility management including manager or superintendent:

Name: MR ERNIE WOLFF, JR.

Title: VILLAGE ADMINISTRATOR

Office Address:

114 LAKE STREET
P.O. BOX 65
PARDEEVILLE, WI 53954

Telephone: (608) 429 - 3121

Fax Number: (608) 429 - 3714

E-mail Address: pardeeville@centurytel.net

Name of utility commission/committee: PARDEEVILLE ELECTRIC COMMISSION

Names of members of utility commission/committee:

- FRED BAEWER, PRESIDENT
- GENE BURRELL
- JOHN FLOWER, SECRETARY
- WALDO FREDRICKSON
- ART HEAPS
- JUDD NEEF
- TERRY PEASE

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,030,417	1,056,183	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	872,235	977,671	2
Depreciation Expense (403)	73,701	69,493	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	32,779	32,548	5
Total Operating Expenses	978,715	1,079,712	
Net Operating Income	51,702	(23,529)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	51,702	(23,529)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	17,452	18,403	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	17,452	18,403	
Total Income	69,154	(5,126)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	142	13
Total Miscellaneous Income Deductions	0	142	
Income Before Interest Charges	69,154	(5,268)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,567	7,597	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	6,567	7,597	
Net Income	62,587	(12,865)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	877,184	890,049	20
Balance Transferred from Income (433)	62,587	(12,865)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	939,771	877,184	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	17,452	5
Total (Acct. 419):	17,452	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <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	0	1,030,417	0	0	1,030,417	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	0	1,030,417	0	0	1,030,417	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses	95,036		95,036	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	19,056		19,056	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	114,092	0	114,092	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,702,311	1,537,650	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	903,166	839,873	2
Net Utility Plant	799,145	697,777	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	296,948	270,416	7
Total Other Property and Investments	296,948	270,416	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	59,039	97,716	8
Temporary Cash Investments (132)	55,792	53,239	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	101,051	89,277	11
Other Accounts Receivable (143)	1,091	4,029	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	36,590	11,177	14
Materials and Supplies (150)	46,732	44,375	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	300,295	299,813	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	33,651	39,291	20
Total Deferred Debits	33,651	39,291	
Total Assets and Other Debits	1,430,039	1,307,297	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	60,294	60,294	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	939,771	877,184	23
Total Proprietary Capital	1,000,065	937,478	
LONG-TERM DEBT			
Bonds (221)	111,329	123,970	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	111,329	123,970	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	111,828	89,725	28
Payables to Municipality (233)	2,548	2,692	29
Customer Deposits (235)			30
Taxes Accrued (236)	22,068	21,494	31
Interest Accrued (237)	5,082	5,643	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	141,526	119,554	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	17,493	16,123	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	17,493	16,123	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	159,626	110,172	41
Total Liabilities and Other Credits	1,430,039	1,307,297	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	0	0	0	1,702,311	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	0	0	0	1,702,311	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	903,166	10
Total Accumulated Provision	0	0	0	903,166	
Net Utility Plant	0	0	0	799,145	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	839,873				839,873	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	73,701				73,701	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	73,701	0	0	0	73,701	13
Debits during year						14
Book cost of plant retired	10,408				10,408	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	10,408	0	0	0	10,408	19
Balance End of Year	903,166	0	0	0	903,166	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other				46,732	46,732	44,375	2
Total Electric Utility					46,732	44,375	

Account	Total End of Year	Amount Prior Year	
Electric utility total	46,732	44,375	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	46,732	44,375	

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	60,294	1
Changes during year (explain):		2
Balance end of year	<u><u>60,294</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)	
STATE TRUST FUND	07/17/1996	03/15/2006	5.75%	111,329	1
Total Bonds (Account 221):				111,329	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------	----------------------------	----------------------	-------------------------------------

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	21,494	1
Accruals:		
Charged water department expense		2
Charged electric department expense	32,779	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>32,779</u>	
Taxes paid during year:		
County, state and local taxes	21,494	6
Social Security taxes	7,247	7
PSC Remainder Assessment	1,236	8
Other (explain):		
WI Gross Receipts Tax	2,228	9
Total payments and other debits	<u>32,205</u>	
Balance end of year	<u><u>22,068</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
STATE TRUST FUND	5,643	6,567	7,128	5,082	1
Subtotal	5,643	6,567	7,128	5,082	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	5,643	6,567	7,128	5,082	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	0	110,172	0	0	0	110,172	1
Add credits during year:							
For Services		24,976				24,976	2
For Mains						0	3
Other (specify):							
INSURANCE SETTLEMENT		24,478				24,478	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	0	159,626	0	0	0	159,626	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL FUNDS-IN LIEU OF TAX	24,011	3
CAPITAL IMPROVEMENTS	224,010	4
SICK LEAVE FUNDING	30,268	5
SUB-STATION	18,659	6
Total (Acct. 125):	296,948	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		8
Electric	101,051	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	101,051	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS	1,091	14
Total (Acct. 143):	1,091	
Receivables from Municipality (145):		
DUE FROM WATER	6,634	15
DUE FROM SEWER	4,307	16
DUE FROM GENERAL	25,649	17
Total (Acct. 145):	36,590	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
SUBSTATION COSTS	33,651	20
Total (Acct. 183):	33,651	
Payables to Municipality (233):		
DUE TO GENERAL	2,548	21
Total (Acct. 233):	2,548	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	0	1,618,818	0	0	1,618,818	1
Materials and Supplies	0	45,553	0	0	45,553	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	0	871,519	0	0	871,519	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	0	134,899	0	0	134,899	6
Other (specify):					0	7
Average Net Rate Base	0	657,953	0	0	657,953	
Net Operating Income	0	51,702	0	0	51,702	8
Net Operating Income as a percent of Average Net Rate Base	N/A	7.86%	N/A	N/A	7.86%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	60,294	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	908,477	3
Other (Specify):		4
Total Average Proprietary Capital	968,771	
Net Income		
Net Income	62,587	5
Percent Return on Proprietary Capital	6.46%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

See Accountant's Compilation Report

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 18, 2000

Ms. Sally M. Becker, Office Manager
Village of Pardeeville Electric Utility
114 Lake Street
P.O. Box 65
Pardeeville, WI 53954-0065

1999 Analytical Review DWCCA-4530-PJL

Dear Ms. Becker:

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:

During our review of the Balance Sheet End-of-Year Account Balances schedule on page F-19, we noted that \$33,651 described as "Substation Costs" is reported in Account 183, Other Deferred Debits. We are unable to locate a copy of PSC authorization to amortize this item. Please send a copy of that authorization.

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 it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. 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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4530.doc

cc: Mr. Fred Baewer, President

Proper authorization signed by James Wagner of the PSC and dated 2/19/97 received from utility on 12/22/00.

Review closed
PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Village of Pardeeville
Pardeeville, Wisconsin 53954-0217

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

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

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

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

JOHNSON BLOCK AND COMPANY, INC.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,019,671	1
Total Sales of Electricity	1,019,671	
Other Operating Revenues		
Forfeited Discounts (450)	4,454	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,441	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,851	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	10,746	
Total Operating Revenues	1,030,417	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	685,160	9
Transmission Expenses (550-553)	6,530	10
Distribution Expenses (560-576)	55,999	11
Customer Accounts Expenses (901-904)	28,348	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	96,198	14
Total Operation and Maintenance Expenses	872,235	
Other Expenses		
Depreciation Expense (403)	73,701	15
Amortization Expense (404-407)		16
Taxes (408)	32,779	17
Total Other Expenses	106,480	
Total Operating Expenses	978,715	
NET OPERATING INCOME	51,702	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,454	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,454	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
MISCELLANEOUS	3,441	5
Total Rent from Electric Property (454)	3,441	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	2,851	7
Total Other Electric Revenues (456)	2,851	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)	42	1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	42	
 HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)	1,882	7
Water for Power (531)		8
Operation Supplies and Expenses (532)	40	9
Maintenance of Hydraulic Production Plant (535)	2,630	10
Total Hydraulic Power Generation Expenses	4,552	
 OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)	263	13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	263	
 OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	680,303	15
Other Expenses (546)		16
Total Other Power Supply Expenses	680,303	
Total Power Production Expenses	685,160	
 TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)	720	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)	5,810	19
Total Transmission Expenses	6,530	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	1,159	21
Line and Station Supplies and Expenses (562)	1,756	22
Street Lighting and Signal System Expenses (565)	3,236	23
Meter Expenses (566)	2,910	24
Customer Installations Expenses (567)	2,559	25
Miscellaneous Distribution Expenses (569)	29,649	26
Maintenance of Structures and Equipment (571)	7,915	27
Maintenance of Lines (572)	5,240	28
Maintenance of Line Transformers (573)	1,484	29
Maintenance of Street Lighting and Signal Systems (574)	46	30
Maintenance of Meters (575)	41	31
Maintenance of Miscellaneous Distribution Plant (576)	4	32
Total Distribution Expenses	55,999	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,264	33
Accounting and Collecting Labor (902)	18,924	34
Supplies and Expenses (903)	1,957	35
Uncollectible Accounts (904)	203	36
Total Customer Accounts Expenses	28,348	
 SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,027	38
Office Supplies and Expenses (921)	15,572	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	13,354	41
Property Insurance (924)	2,468	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	25,697	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	4,674	46
Transportation Expenses (933)	7,406	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	96,198	
Total Operation and Maintenance Expenses	872,235	

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		22,068	1
Social Security		7,247	2
Wisconsin Gross Receipts Tax		2,228	3
PSC Remainder Assessment		1,236	4
Other (specify): NONE			5
Total tax expense		32,779	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233150				3
County tax rate	mills		4.493530				4
Local tax rate	mills		7.171800				5
School tax rate	mills		9.983440				6
Voc. school tax rate	mills		1.724450				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.606370				10
Less: state credit	mills		1.570900				11
Net tax rate	mills		22.035470				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.171800				14
Combined School Tax Rate	mills		11.707890				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.879690				17
Total Tax Rate	mills		23.606370				18
Ratio of Local and School Tax to Total	dec.		0.799771				19
Total tax net of state credit	mills		22.035470				20
Net Local and School Tax Rate	mills		17.623330				21
Utility Plant, Jan. 1	\$	1,537,649	1,537,649				22
Materials & Supplies	\$	44,375	44,375				23
Subtotal	\$	1,582,024	1,582,024				24
Less: Plant Outside Limits	\$	122,292	122,292				25
Taxable Assets	\$	1,459,732	1,459,732				26
Assessment Ratio	dec.		0.857833				27
Assessed Value	\$	1,252,206	1,252,206				28
Net Local & School Rate	mills		17.623330				29
Tax Equiv. Computed for Current Year	\$	22,068	22,068				30
Tax Equivalent per 1994 PSC Report	\$	21,278					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	22,068					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	8,412		11
Structures and Improvements (331)	14,035		12
Reservoirs, Dams and Waterways (332)	14,970		13
Water Wheels, Turbines and Generators (333)	40,885		14
Accessory Electric Equipment (334)	36,549		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	114,851	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	294		24
Total Other Production Plant	294	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			8,412 11
Structures and Improvements (331)			14,035 12
Reservoirs, Dams and Waterways (332)			14,970 13
Water Wheels, Turbines and Generators (333)			40,885 14
Accessory Electric Equipment (334)			36,549 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	114,851
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			294 24
Total Other Production Plant	0	0	294
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	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)	746		32
Roads and Trails (359)	0		33
Total Transmission Plant	746	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	4,833		34
Structures and Improvements (361)	124,694	2,137	35
Station Equipment (362)	238,357	590	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	133,771	6,528	38
Overhead Conductors and Devices (365)	116,876	118,580	39
Underground Conduit (366)	10,048	2,324	40
Underground Conductors and Devices (367)	98,465	8,427	41
Line Transformers (368)	186,543	16,998	42
Services (369)	158,599	17,912	43
Meters (370)	60,605	1,804	44
Installations on Customers' Premises (371)	430		45
Leased Property on Customers' Premises (372)	2,273		46
Street Lighting and Signal Systems (373)	88,346	1,129	47
Total Distribution Plant	1,223,840	176,429	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	6,656		49
Office Furniture and Equipment (391)	8,562		50
Computer Equipment (391.1)	21,387	964	51
Transportation Equipment (392)	121,179		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	9,157		54
Laboratory Equipment (395)	3,315		55
Power Operated Equipment (396)	17,675		56
Communication Equipment (397)	1,696		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			746 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	746
DISTRIBUTION PLANT			
Land and Land Rights (360)			4,833 34
Structures and Improvements (361)			126,831 35
Station Equipment (362)			238,947 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,140		139,159 38
Overhead Conductors and Devices (365)	5,322		230,134 39
Underground Conduit (366)			12,372 40
Underground Conductors and Devices (367)			106,892 41
Line Transformers (368)	3,693		199,848 42
Services (369)	91		176,420 43
Meters (370)			62,409 44
Installations on Customers' Premises (371)			430 45
Leased Property on Customers' Premises (372)			2,273 46
Street Lighting and Signal Systems (373)	162		89,313 47
Total Distribution Plant	10,408	0	1,389,861
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			6,656 49
Office Furniture and Equipment (391)			8,562 50
Computer Equipment (391.1)			22,351 51
Transportation Equipment (392)			121,179 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			9,157 54
Laboratory Equipment (395)			3,315 55
Power Operated Equipment (396)			17,675 56
Communication Equipment (397)			1,696 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	5,968		58
Other Tangible Property (399)	0		59
Total General Plant	195,595	964	
Total utility plant in service directly assignable	1,535,326	177,393	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	1,535,326	177,393	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			5,968 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	196,559
Total utility plant in service directly assignable	10,408	0	1,702,311
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	10,408	0	1,702,311

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.34	15.24	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		2.46	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	161	12
Total	161	13
Total customers on rural lines at end of year	161	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	4,146	Tuesday	01/05/1999	11:00	2,138	1
February	02	3,825	Thursday	02/04/1999	20:00	1,918	2
March	03	3,643	Monday	03/08/1999	11:00	2,785	3
April	04	3,344	Friday	04/23/1999	11:00	1,525	4
May	05	3,068	Friday	05/14/1999	12:00	1,499	5
June	06	3,832	Thursday	06/24/1999	18:00	1,721	6
July	07	4,345	Thursday	07/15/1999	18:00	2,072	7
August	08	5,332	Friday	08/27/1999	18:00	2,301	8
September	09	3,907	Friday	09/03/1999	13:00	1,617	9
October	10	3,290	Friday	10/29/1999	11:00	1,631	10
November	11	3,686	Monday	11/29/1999	18:00	1,687	11
December	12	4,186	Tuesday	12/21/1999	18:00	1,989	12
Total		46,604				22,883	

System Name PARDEEVILLE ELECTRIC UTILITY

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

Type of Reading	Supplier
15 minutes integrated	GEN SYS

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	35	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	35	7
Purchases	22,883	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	22,918	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	20,164	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	20,164	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,754	27
Total Energy Losses	2,754	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	12.0168%	29
Total Disposition of Energy	22,918	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL AND RURAL RESIDENTIAL	RG-1	1,020	8,366	1
Total Sales for Residential Sales		1,020	8,366	
Commercial & Industrial				
COMMERCIAL	CG-1	152	2,466	2
INDUSTRIAL-SMALL POWER	CP-1	12	3,365	3
INDUSTRIAL-LARGE POWER	CP-2	5	5,543	4
Total Sales for Commercial & Industrial		169	11,374	
Public Street & Highway Lighting				
PUBLIC STREET LIGHTING	MS-1	5	424	5
Total Sales for Public Street & Highway Lighting		5	424	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,194	20,164	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		494,592	(30,049)	464,543	1
0	0	494,592	(30,049)	464,543	
		145,832	(9,421)	136,411	2
10,233		151,921	(14,024)	137,897	3
20,732	22,551	273,946	(20,226)	253,720	4
30,965	22,551	571,699	(43,671)	528,028	
		28,917	(1,817)	27,100	5
0	0	28,917	(1,817)	27,100	
				0	6
0	0	0	0	0	
30,965	22,551	1,095,208	(75,537)	1,019,671	

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	GEN SYS		WPL		1
Point of Delivery	TOTAL		TOTAL		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	69000		69,000		4
Point of Metering	AFTER XFRMR		AFTR XFRMR		5
Total of 12 Monthly Maximum Demands -- kW	34,990		11,614		6
Average load factor	69.8203%		59.5998%		7
Total Cost of Purchased Power	500,991		179,312		8
Average cost per kWh	0.0281		0.0355		9
On-Peak Hours (if applicable)			8:00-22:00 M-F		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January			1,016	1,122	12
February			982	936	13
March	963	826	455	542	14
April	833	693			15
May	790	710			16
June	942	780			17
July	1,078	994			18
August	1,284	1,017			19
September	889	728			20
October	836	795			21
November	883	804			22
December	1,047	942			23
Total kWh (000)	9,545	8,289	2,453	2,600	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	35	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	45	7
Date and Hour of Such Maximum Demand	8/9/1999 9	8
Load Factor	0.0888	9
Maximum Net Generation in Any One Day	1,360	10
Date of Such Maximum	8/26/1999	11
Number of Hours Generators Operated	24	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	17	24
September	5	25
October	13	26
November	0	27
December	0	28
Total kWh (000)	35	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	DEVILLE HYD.				1
Unit Identification	1				2
Type of Generation	HYDRO				3
kWh Net Generation (000)	35				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.)	45				7
Date and Hour of Such Maximum Demand	8/9/1999 9				8
Load Factor	0.0888				9
Maximum Net Generation in Any One Day	1,360				10
Date of Such Maximum	08/26/1999				11
Number of Hours Generators Operated	24				12
Maximum Continuous or Dependable Capacity--kW	0				13
Is Plant Owned or Leased?	O				14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)	0.0000				16
Monthly Net Generation --- kWh (000):					17
January					18
February					19
March					20
April					21
May					22
June					23
July					24
August	17				25
September	5				26
October	13				27
November					28
December					29
Total kWh (000)	35				30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)					33
Average Cost per Barrel of Oil Burned (\$)					34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
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 (\$)					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)
NONE							
Total							0
1							

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				Rated HP Each Unit (h)	1
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)		
PARDEVILLE HYD	FOX RIVER	ATTENDED	VERT.	1	1,945	1,200	50	50	1
							Total	50	

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)			
Total					0	0	0	0	0

1

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)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	SANBORN SOUTHSIDE					1
Voltage--High Side	69,000	69,000				2
Voltage--Low Side	4,160	4,160				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	3,750	3,750				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	3	1				7
Dt and Hr of Such Maximum Demand	07/16/1999 12:00	05/31/1999 10:00				8 9
Kwh Output	28,903	16,072				10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,265	371	13,904	1
Acquired during year		2	1,000	2
Total	1,265	373	14,904	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)		19		5
Number end of year	1,265	392	14,904	6
Number end of year accounted for as follows:				7
In customers' use	1,186	303	12,058	8
In utility's use	4	4	100	9
Inactive transformers on system				10
Locked meters on customers' premises	19			11
In stock	56	85	2,746	12
Total end of year	1,265	392	14,904	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	25	35,065	1
Other	100	186	149,076	2
Other	150	7	8,416	3
Total		218	192,557	
Ornamental				
Other	250	40	80,149	4
Total		40	80,149	
Other				
Mercury Vapor	175	13	18,234	5
Other	100	33	26,449	6
Other	400	4	12,824	7
Total		50	57,507	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

See Accountant's Compilation Report

Electric Operation & Maintenance Expenses (Page E-03)

Maintenance of Structures and Equipment (571) increased \$6,963 from 1998 to 1999. Increase is primarily due to repairs done to trencher.

Outside Services Employed (923) decreased \$14,018 from 1998 to 1999. Decrease is due to electric study and power proposal which was done only in 1998.

Property Insurance (924) decreased \$7,850 from 1998 to 1999. Decrease due to change in insurance carrier.

Electric Utility Plant in Service (Page E-06)

Overhead Conductors and Devices (365) additions of \$118,580 were for overhead upgrades.
