



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SPOONER MUNICIPAL UTILITIES

Principal Office: CITY HALL - 515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801-0548

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: SPOONER MUNICIPAL UTILITIES

Utility Address: CITY HALL - 515 SUMMIT ST.

P.O. BOX 548

SPOONER, WI 54801-0548

When was utility organized? 1/15/1905

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARB PLACE

Title: CLERK/TREASURER

Office Address:

515 SUMMIT ST.

P.O. BOX 548

SPOONER, WI 54801

Telephone: (715) 635 - 8769

Fax Number: (715) 635 - 9319

E-mail Address:

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

Name: DANIEL L. THOLE CPA

Title: PARTNER

Office Address: TRACEY & THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: DANEL L. THOLE CPA

Title: PARTNER

Office Address: TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 3/1/2000

Period covered by most recent audit: 1/1/1999 - 12/31/1999

Names and titles of utility management including manager or superintendent:

Name: ALAN CUSICK

Title: SUPERINTENDENT

Office Address:

515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801

Telephone: (715) 635 - 8769

Fax Number:

E-mail Address:

Name of utility commission/committee: Gary Cuskey, Chairman

Names of members of utility commission/committee:

MARY CHIDO
GARY CUSKEY, CHAIRMAN
FRED SCHLUTER

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)	2,064,425	1,895,954	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,570,779	1,516,823	2
Depreciation Expense (403)	143,802	133,587	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	90,238	87,292	5
Total Operating Expenses	1,804,819	1,737,702	
Net Operating Income	259,606	158,252	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	259,606	158,252	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	717	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	57,761	37,838	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	57,761	38,555	
Total Income	317,367	196,807	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	317,367	196,807	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	99,506	65,523	14
Amortization of Debt Discount and Expense (428)	3,619	3,581	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	11,827	34,981	17
Other Interest Expense (431)	83	155	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	115,035	104,240	
Net Income	202,332	92,567	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,380,308	1,287,741	20
Balance Transferred from Income (433)	202,332	92,567	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)	1,582,640	1,380,308	

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):		
ELECTRIC DEPARTMENT INVESTMENT INTEREST INCOME	48,300	5
INTEREST ON WATER DEPARTMENT ADVANCE TO TID	9,461	6
Total (Acct. 419):	57,761	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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	0			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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	318,843	1,745,582	0	0	2,064,425	1
Less: interdepartmental sales	0	1,726	0	0	1,726	2
Less: interdepartmental rents	0	6,000		0	6,000	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	318,843	1,737,856	0	0	2,056,699	

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	66,596		66,596	1
Electric operating expenses	113,819		113,819	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	2,191		2,191	8
Electric utility plant accounts	38,528		38,528	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	221,134	0	221,134	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,022,300	4,761,544	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,679,427	1,566,176	2
Net Utility Plant	3,342,873	3,195,368	
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)	222,578	0	5
Other Investments (124)	0	0	6
Special Funds (125)	354,955	237,450	7
Total Other Property and Investments	577,533	237,450	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(131,006)	223,950	8
Temporary Cash Investments (132)	1,010,817	464,263	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	78,507	161,253	11
Other Accounts Receivable (143)	1,728	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,908	3,150	14
Materials and Supplies (150)	96,932	95,464	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,069,886	948,080	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	42,684	34,003	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	42,684	34,003	
Total Assets and Other Debits	5,032,976	4,414,901	

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)	352,676	287,829	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	1,582,640	1,380,308	23
Total Proprietary Capital	1,935,316	1,668,137	
LONG-TERM DEBT			
Bonds (221)	2,045,000	1,255,000	24
Advances from Municipality (223)	142,812	610,445	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,187,812	1,865,445	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	126,960	120,167	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	1,813	1,363	30
Taxes Accrued (236)	72,003	70,222	31
Interest Accrued (237)	20,031	28,911	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	220,807	220,663	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	36,088	33,500	36
Total Deferred Credits	36,088	33,500	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	652,953	627,156	41
Total Liabilities and Other Credits	5,032,976	4,414,901	

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)	2,392,972	0	0	2,622,675	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)	6,653				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,399,625	0	0	2,622,675	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	613,971	0	0	1,065,456	10
Total Accumulated Provision	613,971	0	0	1,065,456	
Net Utility Plant	1,785,654	0	0	1,557,219	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	569,079	995,562			1,564,641	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,930	100,872			143,802	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,299				3,299	6
Accruals charged other						7
accounts (specify):						8
Transporttion expense - 933	482	481			963	9
Salvage	1,260	1,032			2,292	10
Other credits (specify):						11
Adjust 1/1/99 electric to 1998 PSC		1,535			1,535	12
Total credits	47,971	103,920	0	0	151,891	13
Debits during year						14
Book cost of plant retired	2,949	31,715			34,664	15
Cost of removal	130	2,311			2,441	16
Other debits (specify):						17
					0	18
Total debits	3,079	34,026	0	0	37,105	19
Balance End of Year	613,971	1,065,456	0	0	1,679,427	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			76,738		76,738	75,739	2
Total Electric Utility					76,738	75,739	

Account	Total End of Year	Amount Prior Year	
Electric utility total	76,738	75,739	1
Water utility	20,194	19,725	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	96,932	95,464	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC MORTGAGE REVENUE BONDS DATED 10/1/97	2,863	428	31,140	1
WATER MORTGAGE REVENUE BONDS DATED 3/3/99	756	428	11,544	2
Total			<u><u>42,684</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			<u><u>0</u></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	287,829	1
Changes during year (explain):		
TID CONTRIBUTION FOR WATERMAIN PROJECT	57,124	2
TID CONTRIBUTION FO ELECTRIC PRIMARY EXTENSION	7,723	3
Balance end of year	<u><u>352,676</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)	
ELECTRIC REVENUE BONDS	10/01/1997	10/01/2017	5.43%	1,215,000	1
WATER MORTGAGE REVENUE	03/03/1999	12/01/2018	5.17%	830,000	2
Total Bonds (Account 221):				2,045,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Electric Department	07/28/1998	12/01/2007	4.85%	142,812	1
Total for Account 223				142,812	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	70,222	1
Accruals:		
Charged water department expense	40,294	2
Charged electric department expense	49,944	3
Charged sewer department expense	1,088	4
Other (explain):		
NONE		5
Total Accruals and other credits	91,326	
Taxes paid during year:		
County, state and local taxes	70,222	6
Social Security taxes	16,568	7
PSC Remainder Assessment	2,293	8
Other (explain):		
License Fee Assessment	462	9
Total payments and other debits	89,545	
Balance end of year	72,003	

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)					
Electric MRB's	16,105	63,985	64,420	15,670	1
WATER MORGAGE REVENUE BONDS		35,521	31,945	3,576	2
Subtotal	16,105	99,506	96,365	19,246	
Advances from Municipality (223)					
Electric Department	3,368	7,957	10,718	607	3
Water Department	9,286	3,870	13,156	0	4
Subtotal	12,654	11,827	23,874	607	
Other Long-Term Debt (224)					
Interest on Long-Term Debt	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	152	83	57	178	6
Subtotal	152	83	57	178	
Total	28,911	111,416	120,296	20,031	

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	445,935	181,221	0	0	0	627,156	1
Add credits during year:							
For Services	1,556	1,765				3,321	2
For Mains	18,912					18,912	3
Other (specify):							
PRIMARY EXTENSIONS		3,564				3,564	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	466,403	186,550	0	0	0	652,953	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	121,882					121,882	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):		
ADVANCE TO TAX INCREMENTAL DISTRICT	222,578	1
Total (Acct. 123):	222,578	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
ELECTRIC BOND REDEMPTION FUND CASH	25,670	3
ELECTRIC BOND RESERVE FUND INVESTMENTS	116,050	4
WATER CONSTRUCTION FUND INVESTMENTS	135,000	5
WATER BOND REDEMPTION FUND CASH	5,324	6
WATER BOND RESERVE FUND INVESTEMNTS	72,911	7
Total (Acct. 125):	354,955	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,639	9
Electric	63,868	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	78,507	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	1,728	14
Other (specify):		
NONE		15
Total (Acct. 143):	1,728	
Receivables from Municipality (145):		
1999 TAX ROLL ITEMS	12,908	16
Total (Acct. 145):	12,908	
Prepayments (165):		
NONE		17
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		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
VESTED ACCRUED SICK LEAVE AND VACATION	36,088	21
Total (Acct. 253):	36,088	

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	2,342,737	2,545,565	0	0	4,888,302	1
Materials and Supplies	19,959	76,238	0	0	96,197	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	591,525	1,030,509	0	0	1,622,034	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	456,169	183,885	0	0	640,054	6
Other (specify):					0	7
Average Net Rate Base	1,315,002	1,407,409	0	0	2,722,411	
Net Operating Income	85,441	174,165	0	0	259,606	8
Net Operating Income as a percent of Average Net Rate Base	6.50%	12.37%	N/A	N/A	9.54%	

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	320,252	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,481,474	3
Other (Specify):		4
Total Average Proprietary Capital	1,801,726	
Net Income		
Net Income	202,332	5
Percent Return on Proprietary Capital	11.23%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None.

3. Extensions of service.

None.

4. Estimated changes in revenues due to rate changes.

Electric rate increase effective for service rendered after 11/2/98. At the time of the rate case it was estimated that the new rates would produce additional revenues of \$93,564. The new rates and an increase in sales resulted in additional sales revenues of \$165,688.

5. Obligations incurred or assumed, excluding commercial paper.

None.

6. Formal proceedings with the Public Service Commission.

None.

7. Any additional matters.

None.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 27, 2000

Ms. Barb Place, Clerk Treasurer
Spooner Municipal Utilities
515 Summit Street
P.O. Box 548
Spooner, WI 54801-0548

1999 Analytical Review DWCCA-5630-ELE

Dear Ms. Place:

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. We noted a 34% water loss reported on the Water Statistics schedule, Page W-10. The cause indicated is "unknown." After your 2000 annual report is filed on April 1, 2001, the PSC will begin a project to take a serious look at utilities with water losses greater than allowed by the Wisconsin Administrative Code. We will be providing benchmarks and explanatory comments that compare your utility with other utilities of your class statewide and will be soliciting information from you regarding utility procedures relating to leak detection, water logging, sales comparisons, etc., which are not readily apparent from the annual report information. The goal of this project will be to assist the utility in reducing water loss to a cost-effective level in compliance with Code requirements.
2. The schedule note for Water Services, Page W-16, indicates that two services were charged per the utility's Cz-1 tariff and 29 were contributed by developers. Please explain why only \$1,556 is reported in Account 271, Contributions in Aid of Construction, for services contributions if 31 services were contributed.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

FINANCIAL SECTION FOOTNOTES

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5630.doc

cc: Mr. Gary Cuskey, Chairman

12/1/00 per Dan Thole, Tracy & Thole:

No. 2: The tax incremental financing district re-imbursed the developer whc
contributed 29 services, so the contribution was booked as a/c 200.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	308,927	1
Total Sales of Water	308,927	
Other Operating Revenues		
Forfeited Discounts (470)	860	2
Miscellaneous Service Revenues (471)	2,818	3
Rents from Water Property (472)	1,118	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,120	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	9,916	
Total Operating Revenues	318,843	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	3,698	8
Pumping Expenses (620-625)	15,722	9
Water Treatment Expenses (630-635)	10,604	10
Transmission and Distribution Expenses (640-655)	34,567	11
Customer Accounts Expenses (901-904)	15,612	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	69,975	14
Total Operation and Maintenance Expenses	150,178	
Other Operating Expenses		
Depreciation Expense (403)	42,930	15
Amortization Expense (404-407)		16
Taxes (408)	40,294	17
Total Other Operating Expenses	83,224	
Total Operating Expenses	233,402	
NET OPERATING INCOME	85,441	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	4	378	854	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	378	854	
Metered Sales to General Customers (461)				
Residential	993	51,112	143,089	4
Commercial	193	27,221	53,760	5
Industrial	6	680	1,440	6
Total Metered Sales to General Customers (461)	1,192	79,013	198,289	
Private Fire Protection Service (462)	1		3,495	7
Public Fire Protection Service (463)	1		81,865	8
Other Sales to Public Authorities (464)	17	8,930	20,343	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	4,081	4,081	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,216	92,402	308,927	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Beaver Brook Sanitary District	Customer's Meter	4,081	4,081	1
Total		4,081	4,081	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	78,061	1
Wholesale fire protection billed	3,804	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	81,865	
Forfeited Discounts (470):		
Customer late payment charges	860	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	860	
Miscellaneous Service Revenues (471):		
RECONNECTION AND METER READING FEES	2,818	7
Total Miscellaneous Service Revenues (471)	2,818	
Rents from Water Property (472):		
RENTS FROM WATER PROPERTY	1,118	8
Total Rents from Water Property (472)	1,118	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,520	10
Other (specify):		
BEAVER BROOK SANITARY DISTRICT METER READING AND BILLING CHARGES	1,600	11
Total Other Water Revenues (474)	5,120	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	2,918	3
Maintenance of Water Source Plant (605)	780	4
Total Source of Supply Expenses	3,698	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	12,799	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	2,923	9
Total Pumping Expenses	15,722	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	7,991	10
Chemicals (631)	2,613	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	10,604	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	1,842	14
Operation Supplies and Expenses (641)	9,039	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,362	16
Maintenance of Mains (651)	4,225	17
Maintenance of Services (652)	8,418	18
Maintenance of Meters (653)	6,446	19
Maintenance of Hydrants (654)	3,235	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	34,567	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,464	22
Accounting and Collecting Labor (902)	9,210	23
Supplies and Expenses (903)	3,938	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	15,612	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,579	27
Office Supplies and Expenses (921)	2,893	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,703	30
Property Insurance (924)	3,483	31
Injuries and Damages (925)	1,972	32
Employee Pensions and Benefits (926)	31,429	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	8,211	35
Transportation Expenses (933)	705	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	69,975	
 Total Operation and Maintenance Expenses	 150,178	

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		35,766	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,088	2
Net property tax equivalent		34,678	
Social Security		5,227	3
PSC Remainder Assessment		389	4
Other (specify): NONE			5
Total tax expense		<u>40,294</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.282915				3
County tax rate	mills		8.666614				4
Local tax rate	mills		13.677241				5
School tax rate	mills		10.995583				6
Voc. school tax rate	mills		2.039527				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		35.661880				10
Less: state credit	mills		1.809547				11
Net tax rate	mills		33.852333				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.677241				14
Combined School Tax Rate	mills		13.035110				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.712351				17
Total Tax Rate	mills		35.661880				18
Ratio of Local and School Tax to Total	dec.		0.749045				19
Total tax net of state credit	mills		33.852333				20
Net Local and School Tax Rate	mills		25.356919				21
Utility Plant, Jan. 1	\$	2,293,088	2,293,088				22
Materials & Supplies	\$	19,725	19,725				23
Subtotal	\$	2,312,813	2,312,813				24
Less: Plant Outside Limits	\$	317,569	317,569				25
Taxable Assets	\$	1,995,244	1,995,244				26
Assessment Ratio	dec.		0.706922				27
Assessed Value	\$	1,410,482	1,410,482				28
Net Local & School Rate	mills		25.356919				29
Tax Equiv. Computed for Current Year	\$	35,765	35,765				30
Tax Equivalent per 1994 PSC Report	\$	28,058					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	35,766					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,313		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)	233,880		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	236,193	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	71,738		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	151,143		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,333		20
Total Pumping Plant	225,214	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,118		23
Total Water Treatment Plant	8,118	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,396		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			2,313 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)			233,880 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	236,193
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			71,738 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			151,143 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,333 20
Total Pumping Plant	0	0	225,214
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			8,118 23
Total Water Treatment Plant	0	0	8,118
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			4,396 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	262,913		26
Transmission and Distribution Mains (343)	1,048,773	52,572	27
Fire Mains (344)	2,647		28
Services (345)	168,156	14,834	29
Meters (346)	121,353	11,416	30
Hydrants (348)	164,648	14,176	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,772,886	92,998	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	10,479	250	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	20,096	8,938	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,728	1,232	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	3,034		41
Communication Equipment (397)	192		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	4,563		44
Other Tangible Property (399)	0		45
Total General Plant	50,092	10,420	
Total utility plant in service directly assignable	2,292,503	103,418	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,292,503	103,418	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			262,913 26
Transmission and Distribution Mains (343)			1,101,345 27
Fire Mains (344)			2,647 28
Services (345)	200		182,790 29
Meters (346)	2,749		130,020 30
Hydrants (348)			178,824 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,949	0	1,862,935
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			10,729 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			29,034 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			12,960 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			3,034 41
Communication Equipment (397)			192 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			4,563 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	60,512
Total utility plant in service directly assignable	2,949	0	2,392,972
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,949	0	2,392,972

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			14,961	14,961	1
February			13,365	13,365	2
March			14,864	14,864	3
April			14,820	14,820	4
May			14,263	14,263	5
June			14,157	14,157	6
July			14,870	14,870	7
August			14,169	14,169	8
September			14,538	14,538	9
October			13,602	13,602	10
November			13,150	13,150	11
December			13,891	13,891	12
Total for year	0	0	170,650	170,650	
Less: Measured or estimated water used in main flushing and water treatment during year				3,000	13
Less: Other utility use				26,718	14
Other utility use explanation:					15
Estimated leaks - 21,000; Cemetery - 2,000; Hockey rink flooding - 1,000; Street cleaning - 500; Fire dept. - 1,500; Freeze-up trickle - 718.					
Water pumped into distribution system				140,932	16
Less: Water sold				92,402	17
Losses and unaccounted for				48,530	18
Percent unaccounted for to the nearest whole percent (%)				34%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
UNKNOWN.					
Maximum gallons pumped by all methods in any one day during reporting year				619	21
Date of maximum: 9/20/1999					22
Cause of maximum:					23
Watermain flushing.					
Minimum gallons pumped by all methods in any one day during reporting year				363	24
Date of minimum: 10/18/1999					25
Total KWH used for pumping for the year				272,586	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#5		1
Location	417 PARK WEST AVENUE	1401 FIRST STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1967	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,100	650		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR		9 10
Year Installed	1975	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	50		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	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S		3
Year constructed	1917	1985		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	220	220		6
Total capacity in gallons	150,000	150,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5000	2.5000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		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	0.750	522	0	0	0	522	1	
M	D	2.000	4,230	0	0	0	4,230	2	
A	D	4.000	1,400	0	0	0	1,400	3	
M	D	4.000	14,701	0	0	0	14,701	4	
A	D	6.000	1,400	0	0	0	1,400	5	
M	D	6.000	24,393	0	0	0	24,393	6	
P	D	6.000	11,474	908	0	0	12,382	7	
M	D	8.000	14,543	0	0	0	14,543	8	
P	D	8.000	105	0	0	0	105	9	
M	D	10.000	14,295	0	0	0	14,295	10	
P	D	10.000	6,325	0	0	0	6,325	11	
P	D	12.000	4,725	1,687	0	0	6,412	12	
Total Within Municipality			98,113	2,595	0	0	100,708		
P	D	12.000	3,142	0	0	0	3,142	13	
Total Outside of Municipality			3,142	0	0	0	3,142		
Total Utility			101,255	2,595	0	0	103,850		

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	1,000	7	7	0	1,000		1
M	1.000	96	30	0	0	126		2
M	1.250	5	0	0	0	5		3
M	1.500	3	0	0	0	3		4
M	2.000	17	1	0	0	18		5
M	4.000	2	0	0	0	2		6
M	6.000	3	0	0	0	3		7
M	8.000	1	0	0	0	1		8
Total Utility		1,127	38	7	0	1,158	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,229	60	29	1	1,261	140	1
1.000	27	4	0	(3)	28	7	2
1.250	3	0	0	0	3	0	3
1.500	19	6	0	2	27	10	4
2.000	22	4	1	0	25	4	5
3.000	3	0	0	0	3	0	6
4.000	4	0	0	0	4	0	7
Total:	1,307	74	30	0	1,351	161	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,054	150	3	8	0	46	1,261	1
1.000		18	2	4	0	4	28	2
1.250		3	0	0	0	0	3	3
1.500		8	0	5	0	14	27	4
2.000		9	0	11	0	5	25	5
3.000		0	0	3	0	0	3	6
4.000		0	0	2	0	2	4	7
Total:	1,054	188	5	33	0	71	1,351	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	7				7	1
Within Municipality	167	5			172	2
Total Fire Hydrants	174	5	0	0	179	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	180
Number of distribution system valves end of year:	282
Number of distribution valves operated during year:	175

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C#641-Operation Supplies and Expenses - Extraordinary expenses of \$2,361 in 1999 for testing of copper in water supply.

A/C#923-Outside Services Employed - Costs of \$3,400 in 1999 for development of five year financial plan.

A/C#933-Transportation Expenses - Transportation equipment fully depreciated in 1998. New truck purchase near end of 1999; depreciation charge will increase in 2000.

Water Mains (Page W-15)

Main extensions were financed by proceeds of water mortgage revenue bonds which were advanced to tax incremental district and by assessment to developer. Assessments to developer were based on an actual cost basis and are payable over five years.

Water Services (Page W-16)

Twenty-nine (29) 1" services were paid for at cost by developer in conjunction with main extension project. (Per review response, the developer was reimbursed by the city's tax incremental financing district, so the contributions were booked in a/c 200) ele

One (1) 1" and one (1) 2" copper service financed under Schedule Cz-1.

Seven (7) 3/4" replacement services installed at no charge.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,718,407	1
Total Sales of Electricity	1,718,407	
Other Operating Revenues		
Forfeited Discounts (450)	5,077	2
Miscellaneous Service Revenues (451)	4,778	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	11,017	5
Interdepartmental Rents (455)	6,000	6
Other Electric Revenues (456)	303	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	27,175	
Total Operating Revenues	1,745,582	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,213,176	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	94,428	11
Customer Accounts Expenses (901-904)	19,925	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	93,072	14
Total Operation and Maintenance Expenses	1,420,601	
Other Expenses		
Depreciation Expense (403)	100,872	15
Amortization Expense (404-407)		16
Taxes (408)	49,944	17
Total Other Expenses	150,816	
Total Operating Expenses	1,571,417	
NET OPERATING INCOME	174,165	

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	5,077	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,077	
Miscellaneous Service Revenues (451):		
RECONNECTION AND METER READ-OUT CHARGES	4,778	3
Total Miscellaneous Service Revenues (451)	4,778	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
EQUIPMENT AND POLE RENTAL	11,017	5
Total Rent from Electric Property (454)	11,017	
Interdepartmental Rents (455):		
WATER DEPARTMENT RENT OF SHOP	6,000	6
Total Interdepartmental Rents (455)	6,000	
Other Electric Revenues (456):		
RETAINED SALES TAXES	303	7
Total Other Electric Revenues (456)	303	
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)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,213,176	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,213,176	
Total Power Production Expenses	1,213,176	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	27,745	20
Line and Station Labor (561)	614	21
Line and Station Supplies and Expenses (562)	10,902	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	724	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	38,238	28
Maintenance of Line Transformers (573)	559	29
Maintenance of Street Lighting and Signal Systems (574)	9,150	30
Maintenance of Meters (575)	6,479	31
Maintenance of Miscellaneous Distribution Plant (576)	17	32
Total Distribution Expenses	94,428	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,351	33
Accounting and Collecting Labor (902)	9,316	34
Supplies and Expenses (903)	4,258	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	19,925	
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)	12,579	38
Office Supplies and Expenses (921)	4,153	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	6,044	41
Property Insurance (924)	3,885	42
Injuries and Damages (925)	1,972	43
Employee Pensions and Benefits (926)	41,680	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	8,617	46
Transportation Expenses (933)	14,142	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	93,072	
 Total Operation and Maintenance Expenses	 1,420,601	

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	DIRECT PER BASE	36,237	1
Social Security	DIRECT PAYROLL	11,341	2
Wisconsin Gross Receipts Tax	N/A	462	3
PSC Remainder Assessment	REVENUES	1,904	4
Other (specify): NONE			5
Total tax expense		49,944	

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			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.282915				3
County tax rate	mills		8.666614				4
Local tax rate	mills		13.677241				5
School tax rate	mills		10.995583				6
Voc. school tax rate	mills		2.039527				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		35.661880				10
Less: state credit	mills		1.809547				11
Net tax rate	mills		33.852333				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.677241				14
Combined School Tax Rate	mills		13.035110				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.712351				17
Total Tax Rate	mills		35.661880				18
Ratio of Local and School Tax to Total	dec.		0.749045				19
Total tax net of state credit	mills		33.852333				20
Net Local and School Tax Rate	mills		25.356919				21
Utility Plant, Jan. 1	\$	2,468,455	2,468,455				22
Materials & Supplies	\$	75,739	75,739				23
Subtotal	\$	2,544,194	2,544,194				24
Less: Plant Outside Limits	\$	522,662	522,662				25
Taxable Assets	\$	2,021,532	2,021,532				26
Assessment Ratio	dec.		0.706922				27
Assessed Value	\$	1,429,065	1,429,065				28
Net Local & School Rate	mills		25.356919				29
Tax Equiv. Computed for Current Year	\$	36,237	36,237				30
Tax Equivalent per 1994 PSC Report	\$	25,397					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	36,237					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	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
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	750		34
Structures and Improvements (361)	0		35
Station Equipment (362)	672,863	807	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	220,289	35,130	38
Overhead Conductors and Devices (365)	280,302	14,683	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	117,371	12,515	41
Line Transformers (368)	386,430	58,437	42
Services (369)	115,341	12,608	43
Meters (370)	96,155	8,861	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	93,480	9,760	47
Total Distribution Plant	1,982,981	152,801	
GENERAL PLANT			
Land and Land Rights (389)	3,870		48
Structures and Improvements (390)	229,033		49
Office Furniture and Equipment (391)	38,789	245	50
Computer Equipment (391.1)	39,333	21,696	51
Transportation Equipment (392)	117,491	8,938	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	18,911	2,254	54
Laboratory Equipment (395)	11,240		55
Power Operated Equipment (396)	18,058		56
Communication Equipment (397)	1,733		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)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			750 34
Structures and Improvements (361)			0 35
Station Equipment (362)			673,670 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	7,714		247,705 38
Overhead Conductors and Devices (365)	1,356		293,629 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			129,886 41
Line Transformers (368)	14,045		430,822 42
Services (369)	664		127,285 43
Meters (370)	1,487		103,529 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	6,449		96,791 47
Total Distribution Plant	31,715	0	2,104,067
GENERAL PLANT			
Land and Land Rights (389)			3,870 48
Structures and Improvements (390)			229,033 49
Office Furniture and Equipment (391)			39,034 50
Computer Equipment (391.1)			61,029 51
Transportation Equipment (392)			126,429 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			21,165 54
Laboratory Equipment (395)			11,240 55
Power Operated Equipment (396)			18,058 56
Communication Equipment (397)			1,733 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)	7,017		58
Other Tangible Property (399)	0		59
Total General Plant	485,475	33,133	
Total utility plant in service directly assignable	2,468,456	185,934	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	2,468,456	185,934	

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)			7,017 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	518,608
Total utility plant in service directly assignable	31,715	0	2,622,675
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	31,715	0	2,622,675

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)		17.19	1
7.2/12.5 kV (12kV)	0.25	1.29	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			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
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0
Customers served at other than rural rates:	10
Farm	11
Nonfarm	16
Total	16
Total customers on rural lines at end of year	16

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	5,416	Wednesday	01/13/1999	09:15	2,845	1
February	02	4,749	Friday	02/19/1999	08:45	2,528	2
March	03	4,638	Monday	03/08/1999	10:00	2,578	3
April	04	4,326	Tuesday	04/06/1999	11:15	2,251	4
May	05	4,501	Tuesday	05/04/1999	11:15	2,220	5
June	06	5,509	Tuesday	06/22/1999	15:15	2,708	6
July	07	6,195	Thursday	07/15/1999	15:30	2,985	7
August	08	6,668	Monday	08/30/1999	12:00	2,719	8
September	09	5,962	Friday	09/03/1999	15:15	2,469	9
October	10	4,523	Friday	10/22/1999	11:00	2,422	10
November	11	4,512	Monday	11/15/1999	09:45	2,327	11
December	12	5,329	Monday	12/20/1999	17:15	3,124	12
Total		62,328				31,176	

System Name

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

Type of Reading	Supplier
15 minutes integrated	Northern States Power

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	31,176	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	31,176	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	29,665	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	29,665	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,511	27
Total Energy Losses	1,511	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.8467%	29
Total Disposition of Energy	31,176	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)	
Residential Sales				
URBAN AND RURAL	RG-1	1,248	9,094	1
Total Sales for Residential Sales		1,248	9,094	
Commercial & Industrial				
SMALL POWER	CP-1	7	3,434	2
LARGE POWER TIME OF DAY	CP-2	5	7,326	3
GENERAL SERVICE	GS-1	310	9,457	4
SECURITY LIGHTING SERVICE	MS-2		45	5
Total Sales for Commercial & Industrial		322	20,262	
Public Street & Highway Lighting				
STREET LIGHTING SERVICE	MS-1		309	6
Total Sales for Public Street & Highway Lighting		0	309	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,570	29,665	

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)	
		545,530	22,422	567,952	1
0	0	545,530	22,422	567,952	
		166,674	7,703	174,377	2
10,975	21,075	351,648	19,583	371,231	3
		551,531	23,483	575,014	4
		3,547	93	3,640	5
10,975	21,075	1,073,400	50,862	1,124,262	
		25,544	649	26,193	6
0	0	25,544	649	26,193	
				0	7
0	0	0	0	0	
10,975	21,075	1,644,474	73,933	1,718,407	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Northern State Power				1
Point of Delivery	Spooner Substation				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	24				4
Point of Metering	Spooner Substation				5
Total of 12 Monthly Maximum Demands -- kW	62,328				6
Average load factor	68.5195%				7
Total Cost of Purchased Power	1,213,176				8
Average cost per kWh	0.0389				9
On-Peak Hours (if applicable)	9:00am-9:00pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,160	1,685			12
February	1,061	1,467			13
March	1,020	1,558			14
April	943	1,308			15
May	978	1,242			16
June	1,080	1,628			17
July	1,253	1,732			18
August	1,202	1,517			19
September	1,032	1,437			20
October	985	1,437			21
November	1,007	1,320			22
December	1,222	1,902			23
Total kWh (000)	12,943	18,233			24

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

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	Beaver Bro	Spooner				1
Voltage--High Side	69	25				2
Voltage--Low Side	12	2				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	14	8				5
Number of Spare Transformers on Hand	1	1				6
15-Minute Maximum Demand in kW	6,668	6,668				7
Dt and Hr of Such Maximum Demand	08/30/1999	08/30/1999				8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,560	506	21,018	1
Acquired during year	140	27	2,506	2
Total	1,700	533	23,524	3
Retired during year	54	37	1,744	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,646	496	21,780	6
Number end of year accounted for as follows:				7
In customers' use	1,570	339	13,085	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	76	157	8,695	12
Total end of year	1,646	496	21,780	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	191	153,564	1
Sodium Vapor	100	60	30,960	2
Sodium Vapor	150	11	8,316	3
Total		262	192,840	
Ornamental				
Fluorescent	400	12	30,302	4
Mercury Vapor	100	12	5,664	5
Mercury Vapor	175	34	27,336	6
Mercury Vapor	250	7	7,980	7
Mercury Vapor	400	18	33,826	8
Sodium Vapor	100	22	11,352	9
Total		105	116,460	
Other				
NONE		0		10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

A/C# 562 - Line and Station Supplies & Expense) Additional costs in connectic
A/C# 572 - Maintenance of Lines) with upgrade of distributior
A/C# 574 - Maintenance of Street Lighting) and street lighting system.

A/C# 930 - Miscellaneous General Expense - Decrease in miscellaneous labor i
1999.

A/C# 933 - Transportation Expense - Transportation equipment fully
depreciated
in 1998; additional truck purchase in 1999
so depreication charge will increase in
2000.

Electric Utility Plant in Service (Page E-06)

A/C# 368-Line Transformers - Twenty-seven (27) transformers purahsed during

for use in system upgrade in distribtion voltage
from 4.16kV to 12.47kV.
