



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF BRODHEAD WATER AND LIGHT COMMISSION

Principal Office: 1108 11TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227

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: CITY OF BRODHEAD WATER AND LIGHT COMMISSION

Utility Address: 1108 11TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR CARROLL SHEAFOR

Title: SUPERINTENDENT

Office Address:

1108 11TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227

Telephone: (608) 897 - 2505

Fax Number: (608) 897 - 2726

E-mail Address:

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

Name: MR RUSSELL HISSOM

Title:

Office Address: VIRCHOW, KRAUSE, & CO., LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: RHISSOM@VIRCHOWKRAUSE.COM

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: VIRCHOW, KRAUSE, & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE, & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/22/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR JEFFREY PETERSON

Title: ELECTRIC/WATER FOREMAN

Office Address:

1108TH STREET

P.O. BOX 227

BRODHEAD, WI 53520-0227

Telephone: (608) 897 - 2505

Fax Number: (608) 897 - 2726

E-mail Address:

Name: MS TERESINA CHAPMAN

Title: OFFICE MANAGER

Office Address:

1108 11TH STREET

P.O. BOX 227

BRODHEAD, WI 53520-0227

Telephone: (608) 897 - 2505

Fax Number: (608) 894 - 2726

E-mail Address:

Name of utility commission/committee: Brodhead Water & Light Commission

Names of members of utility commission/committee:

RICHARD GRETEBECK, COMMISSIONER

GARY SAUNDERS, PRESIDENT

KATHRYN SCHNEIDER, SECRETARY

WILLIAM WELLNITZ, CITY COUNCIL REPRESENTATIVE

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

IDENTIFICATION AND OWNERSHIP

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

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)	2,221,523	2,270,183	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,665,988	1,763,936	2
Depreciation Expense (403)	152,691	154,434	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	153,457	152,894	5
Total Operating Expenses	1,972,136	2,071,264	
Net Operating Income	249,387	198,919	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	249,387	198,919	
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)	112,303	95,659	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	112,303	95,659	
Total Income	361,690	294,578	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	397	110	13
Total Miscellaneous Income Deductions	397	110	
Income Before Interest Charges	361,293	294,468	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	37,850	47,551	14
Amortization of Debt Discount and Expense (428)	3,515	29,782	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	16,813	6,900	17
Other Interest Expense (431)	91	138	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	58,269	84,371	
Net Income	303,024	210,097	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,131,443	2,921,346	20
Balance Transferred from Income (433)	303,024	210,097	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)	3,434,467	3,131,443	

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 INCOME ON SECURITIES	88,216	5
INTEREST INCOME ON OTHER INVESTMENTS	24,087	6
Total (Acct. 419):	112,303	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW DUES	397	9
Total (Acct. 426):	397	
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	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	406,230	1,815,293	0	0	2,221,523	1
Less: interdepartmental sales	410	14,877	0	0	15,287	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	405,820	1,800,416	0	0	2,206,236	

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	77,347		77,347	1
Electric operating expenses	157,835		157,835	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	377		377	8
Electric utility plant accounts	21,426		21,426	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	256,985	0	256,985	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,809,689	5,750,619	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,168,581	2,026,414	2
Net Utility Plant	3,641,108	3,724,205	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	143	143	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	143	143	
Investment in Municipality (123)	0	0	5
Other Investments (124)	3,041	6,088	6
Special Funds (125)	426,404	527,084	7
Total Other Property and Investments	429,588	533,315	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	238,093	100,234	8
Temporary Cash Investments (132)	1,444,227	1,240,304	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	203,072	200,492	11
Other Accounts Receivable (143)	3,664	3,664	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,512	4,317	14
Materials and Supplies (150)	87,019	81,588	15
Prepayments (165)	4,817	3,526	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,984,404	1,634,125	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,154	16,669	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	31,600	31,600	20
Total Deferred Debits	44,754	48,269	
Total Assets and Other Debits	6,099,854	5,939,914	

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)	524,843	524,306	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,434,467	3,131,443	23
Total Proprietary Capital	3,959,310	3,655,749	
LONG-TERM DEBT			
Bonds (221)	520,000	670,000	24
Advances from Municipality (223)	340,000	355,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	860,000	1,025,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	101,631	116,672	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	2,363	3,128	30
Taxes Accrued (236)	130,200	129,345	31
Interest Accrued (237)	15,069	17,821	32
Other Current and Accrued Liabilities (238)	409	632	33
Total Current and Accrued Liabilities	249,672	267,598	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	157,996	126,396	36
Total Deferred Credits	157,996	126,396	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	21,906	19,727	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	21,906	19,727	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	850,970	845,444	41
Total Liabilities and Other Credits	6,099,854	5,939,914	

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)	2,736,208	0	0	3,073,481	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	2,736,208	0	0	3,073,481	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	691,928	0	0	1,476,653	10
Total Accumulated Provision	691,928	0	0	1,476,653	
Net Utility Plant	2,044,280	0	0	1,596,828	

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	639,011	1,387,403			2,026,414	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	53,540	99,151			152,691	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,328				3,328	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	56,868	99,151	0	0	156,019	13
Debits during year						14
Book cost of plant retired	3,951	9,901			13,852	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,951	9,901	0	0	13,852	19
Balance End of Year	691,928	1,476,653	0	0	2,168,581	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):					
Land	143			143	2
Total Nonutility Property (121)	143	0	0	143	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	143	0	0	143	

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			77,096		77,096	70,643	2
Total Electric Utility					77,096	70,643	

Account	Total End of Year	Amount Prior Year	
Electric utility total	77,096	70,643	1
Water utility	9,923	10,945	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	87,019	81,588	

**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)				
1991 Mortgage Revenue Bonds	2,550	428	5,209	1
1997 GENERAL OBLIGATION REFUNDING BONDS	965	428	7,945	2
Total			13,154	
Unamortized premium on debt (251)				
NONE	0	428	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	524,306	1
Changes during year (explain):		
AMOUNT FROM CITY FOR SERVICE EXTENSION	537	2
Balance end of year	<u>524,843</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)	
1991 Mortgage Revenue Bonds	07/01/1991	04/01/2002	6.00%	520,000	1
Total Bonds (Account 221):				520,000	

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)					
1994 State Trust Fund Loan	12/21/1994	03/15/2014	6.00%	340,000	1
Total for Account 223				340,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	129,345	1
Accruals:		
Charged water department expense	72,811	2
Charged electric department expense	80,648	3
Charged sewer department expense	1,216	4
Other (explain):		
NONE		5
Total Accruals and other credits	154,675	
Taxes paid during year:		
County, state and local taxes	129,334	6
Social Security taxes	19,500	7
PSC Remainder Assessment	2,659	8
Other (explain):		
WISCONSIN GROSS RECEIPTS TAX	2,327	9
Total payments and other debits	153,820	
Balance end of year	130,200	

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)					
1991 Mortgage Revenue Bonds	11,319	37,850	40,326	8,843	1
Subtotal	11,319	37,850	40,326	8,843	
Advances from Municipality (223)					
State Trust Fund Loan	5,796	16,813	17,043	5,566	2
Subtotal	5,796	16,813	17,043	5,566	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer deposits	706	91	137	660	4
Subtotal	706	91	137	660	
Total	17,821	54,754	57,506	15,069	

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	547,176	298,268	0	0	0	845,444	1
Add credits during year:							
For Services		5,526				5,526	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	547,176	303,794	0	0	0	850,970	
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):		
SPECIAL ASSESSMENTS	3,041	2
Total (Acct. 124):	3,041	
Special Funds (125):		
REDEMPTION ACCOUNT	5,984	3
RESERVE ACCOUNT	232,879	4
DEPRECIATION ACCOUNT	111,878	5
EQUIPMENT REPLACEMENT ACCOUNT	75,663	6
Total (Acct. 125):	426,404	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	36,491	8
Electric	166,581	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	203,072	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
POLE CONTACT RENTAL	3,664	14
Total (Acct. 143):	3,664	
Receivables from Municipality (145):		
JOINT METERING BALANCE	2,941	15
SPECIAL ASSESSMENTS PLACED ON TAX ROLL	571	16
Total (Acct. 145):	3,512	
Prepayments (165):		
INSURANCE	4,817	17
Total (Acct. 165):	4,817	

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):		
DEMAND SIDE MANAGEMENT PROGRAM - PSC AUTHORIZED 12/14/94	31,600	19
Total (Acct. 183):	31,600	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEMAND SIDE MANAGEMENT RECOVERY THROUGH RATES	157,996	21
Total (Acct. 253):	157,996	

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	2,728,451	3,051,702	0	0	5,780,153	1
Materials and Supplies	10,434	73,869	0	0	84,303	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	665,469	1,432,028	0	0	2,097,497	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	547,176	301,031	0	0	848,207	6
Other (specify):					0	7
Average Net Rate Base	1,526,240	1,392,512	0	0	2,918,752	
Net Operating Income	122,389	126,998	0	0	249,387	8
Net Operating Income as a percent of Average Net Rate Base	8.02%	9.12%	N/A	N/A	8.54%	

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	524,574	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,282,955	3
Other (Specify):		4
Total Average Proprietary Capital	3,807,529	
Net Income		
Net Income	303,024	5
Percent Return on Proprietary Capital	7.96%	

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

Identification and Ownership - Contacts (Page iv)

April 21, 2000

Mr. Carroll Sheafor, Superintendent
Brodhead Water and Light Commission
1108 11th Street
P.O. Box 227
Brodhead, WI 53520-0227

1999 Analytical Review DWCCA-740-ELE

Dear Mr. Sheafor:

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

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

Sincerely,

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

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

cc: Mr. Gary Saunders, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	400,440	1
Total Sales of Water	400,440	
Other Operating Revenues		
Forfeited Discounts (470)	1,245	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,545	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,790	
Total Operating Revenues	406,230	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	14,692	8
Pumping Expenses (620-625)	12,832	9
Water Treatment Expenses (630-635)	5,984	10
Transmission and Distribution Expenses (640-655)	41,115	11
Customer Accounts Expenses (901-904)	14,755	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	68,112	14
Total Operation and Maintenance Expenses	157,490	
Other Operating Expenses		
Depreciation Expense (403)	53,540	15
Amortization Expense (404-407)		16
Taxes (408)	72,811	17
Total Other Operating Expenses	126,351	
Total Operating Expenses	283,841	
NET OPERATING INCOME	122,389	

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				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,105	58,880	184,667	4
Commercial	140	19,798	41,163	5
Industrial	3	1,858	3,224	6
Total Metered Sales to General Customers (461)	1,248	80,536	229,054	
Private Fire Protection Service (462)	8		7,908	7
Public Fire Protection Service (463)	1		153,999	8
Other Sales to Public Authorities (464)	23	4,551	9,069	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	47	410	12
Total Sales of Water	1,282	85,134	400,440	

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	153,999	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	153,999	
Forfeited Discounts (470):		
Customer late payment charges	1,245	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,245	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,043	10
Other (specify): RECONNECTIONS, PERMITS, AND MISCELLANEOUS	1,502	11
Total Other Water Revenues (474)	4,545	
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)	9,683	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	5,009	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	14,692	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	11,876	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	956	9
Total Pumping Expenses	12,832	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	5,984	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	5,984	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	12,414	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	10,061	16
Maintenance of Mains (651)	6,356	17
Maintenance of Services (652)	6,474	18
Maintenance of Meters (653)	4,335	19
Maintenance of Hydrants (654)	1,475	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	41,115	

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)	1,490	22
Accounting and Collecting Labor (902)	11,898	23
Supplies and Expenses (903)	1,367	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	14,755	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	21,937	27
Office Supplies and Expenses (921)	10,418	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,204	30
Property Insurance (924)	1,149	31
Injuries and Damages (925)	4,081	32
Employee Pensions and Benefits (926)	21,203	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,120	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	68,112	
Total Operation and Maintenance Expenses	157,490	

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		67,652	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,216	2
Net property tax equivalent		66,436	
Social Security		5,896	3
PSC Remainder Assessment		479	4
Other (specify): NONE			5
Total tax expense		72,811	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225000				3
County tax rate	mills		5.092200				4
Local tax rate	mills		10.150300				5
School tax rate	mills		12.342100				6
Voc. school tax rate	mills		1.768700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.578300				10
Less: state credit	mills		1.912700				11
Net tax rate	mills		27.665600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.150300				14
Combined School Tax Rate	mills		14.110800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.261100				17
Total Tax Rate	mills		29.578300				18
Ratio of Local and School Tax to Total	dec.		0.820233				19
Total tax net of state credit	mills		27.665600				20
Net Local and School Tax Rate	mills		22.692240				21
Utility Plant, Jan. 1	\$	2,720,695	2,720,695				22
Materials & Supplies	\$	10,945	10,945				23
Subtotal	\$	2,731,640	2,731,640				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,731,640	2,731,640				26
Assessment Ratio	dec.		0.888800				27
Assessed Value	\$	2,427,882	2,427,882				28
Net Local & School Rate	mills		22.692240				29
Tax Equiv. Computed for Current Year	\$	55,094	55,094				30
Tax Equivalent per 1994 PSC Report	\$	67,652					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	67,652					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)	15,207		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)	27,682		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	42,889	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	15,878		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	77,688	4,825	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,471		20
Total Pumping Plant	96,037	4,825	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,726	534	23
Total Water Treatment Plant	9,726	534	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		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)			15,207	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)			27,682	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	42,889	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			15,878	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			82,513	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,471	20
Total Pumping Plant	0	0	100,862	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			10,260	23
Total Water Treatment Plant	0	0	10,260	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	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)	477,337		26
Transmission and Distribution Mains (343)	1,397,839		27
Fire Mains (344)	0		28
Services (345)	290,871		29
Meters (346)	109,228	7,354	30
Hydrants (348)	162,793	1,537	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,438,168	8,891	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	58,489	236	34
Office Furniture and Equipment (391)	6,524		35
Computer Equipment (391.1)	18,479		36
Transportation Equipment (392)	34,188	4,978	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	16,195		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	133,875	5,214	
Total utility plant in service directly assignable	2,720,695	19,464	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,720,695	19,464	

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)			477,337 26
Transmission and Distribution Mains (343)			1,397,839 27
Fire Mains (344)			0 28
Services (345)			290,871 29
Meters (346)	3,951		112,631 30
Hydrants (348)			164,330 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,951	0	2,443,108
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			58,725 34
Office Furniture and Equipment (391)			6,524 35
Computer Equipment (391.1)			18,479 36
Transportation Equipment (392)			39,166 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			16,195 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	139,089
Total utility plant in service directly assignable	3,951	0	2,736,208
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,951	0	2,736,208

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			8,300	8,300	1
February			6,981	6,981	2
March			7,713	7,713	3
April			7,393	7,393	4
May			8,992	8,992	5
June			9,014	9,014	6
July			9,597	9,597	7
August			8,503	8,503	8
September			8,545	8,545	9
October			8,455	8,455	10
November			7,811	7,811	11
December			8,554	8,554	12
Total for year	0	0	99,858	99,858	
Less: Measured or estimated water used in main flushing and water treatment during year				1,019	13
Less: Other utility use				775	14
Other utility use explanation:					15
Flushing					
Water pumped into distribution system				98,064	16
Less: Water sold				85,134	17
Losses and unaccounted for				12,930	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				655	21
Date of maximum: 6/9/1999					22
Cause of maximum:					23
Filled Tower #2					
Minimum gallons pumped by all methods in any one day during reporting year				152	24
Date of minimum: 7/21/1999					25
Total KWH used for pumping for the year				139,920	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)	
WELL-W 35RD AVE/11TH STREET	#1	995	12	600	Yes	1
WELL-W 4TH AVE/18TH STREET	#2	442	16	590	Yes	2

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	STANDBY EQUIPMENT	WELL #1	WELL #2	1
Location	1011 W. 4TH AVENUE	1011 W. 4TH AVENUE	1802 W. 4TH AVENUE	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	UNKNOWN	FAIRBANKS	LAYNE	5
Year Installed	1956	1935	1960	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	620	620	8
Pump Motor or Standby Engine Mfr	FORD INDUSTRIAL	US MOTOR	US MOTOR	9 10
Year Installed	1956	1993	1960	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	60	60	60	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	A	B		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1921	1982		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	145	143		6
Total capacity in gallons	80,000	500,000		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.)	10.0000	10.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		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	1.500	634	0	0	0	634	1
M	D	2.000	2,617	0	0	0	2,617	2
M	D	4.000	12,845	0	0	0	12,845	3
M	D	6.000	54,653	0	0	0	54,653	4
M	D	8.000	20,574	0	0	0	20,574	5
M	D	10.000	35,614	0	0	0	35,614	6
M	D	12.000	940	0	0	0	940	7
Total Within Municipality			127,877	0	0	0	127,877	
Total Utility			127,877	0	0	0	127,877	

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	1,161	0	0	0	1,161	203	1
L	0.750	14	0	0	0	14		2
M	1.000	125	1	0	0	126	44	3
M	1.250	3	0	0	0	3		4
M	1.500	9	0	0	0	9		5
M	2.000	39	1	0	0	40	19	6
M	4.000	2	0	0	0	2		7
Total Utility		1,353	2	0	0	1,355	266	

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	1,264	130	98	0	1,296	152	1
1.000	11	0	1	0	10	8	2
1.250	1	0	1	0	0	0	3
1.500	14	0	0	2	16	16	4
2.000	21	0	1	0	20	16	5
3.000	8	0	0	0	8	0	6
4.000	1	0	0	0	1	0	7
8.000	2	0	0	0	2	0	8
Total:	1,322	130	101	2	1,353	192	

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	1,083	102	0	16	1	94	1,296	1
1.000	0	8	0	1	0	1	10	2
1.250	0	0	0	0	0	0	0	3
1.500	0	14	0	0	0	2	16	4
2.000	0	10	2	3	2	3	20	5
3.000	0	2	0	4	0	2	8	6
4.000	0	0	0	0	0	1	1	7
8.000	0	0	0	0	2	0	2	8
Total:	1,083	136	2	24	5	103	1,353	

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	0				0	1
Within Municipality	182	1	1	(5)	177	2
Total Fire Hydrants	182	1	1	(5)	177	
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:	168
Number of distribution system valves end of year:	488
Number of distribution valves operated during year:	272

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Dollar amounts of services installed will be recorded in 2000 due to unavailable construction contract.

Meters (Page W-17)

Adjustment is due to system count of meters.

Hydrants and Distribution System Valves (Page W-18)

Dollar amounts for hydrant retirements will be recorded in 2000.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,804,147	1
Total Sales of Electricity	1,804,147	
Other Operating Revenues		
Forfeited Discounts (450)	6,724	2
Miscellaneous Service Revenues (451)	130	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,664	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	628	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	11,146	
Total Operating Revenues	1,815,293	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,188,215	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	113,058	11
Customer Accounts Expenses (901-904)	29,327	12
Sales Expenses (910)	31,600	13
Administrative and General Expenses (920-935)	146,298	14
Total Operation and Maintenance Expenses	1,508,498	
Other Expenses		
Depreciation Expense (403)	99,151	15
Amortization Expense (404-407)		16
Taxes (408)	80,646	17
Total Other Expenses	179,797	
Total Operating Expenses	1,688,295	
NET OPERATING INCOME	126,998	

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	6,724	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,724	
Miscellaneous Service Revenues (451):		
RECONNECTIONS	130	3
Total Miscellaneous Service Revenues (451)	130	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL	3,664	5
Total Rent from Electric Property (454)	3,664	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT, PERMITS, MISCELLANEOUS	628	7
Total Other Electric Revenues (456)	628	
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)	1,188,215	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,188,215	
Total Power Production Expenses	1,188,215	
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)	5,609	20
Line and Station Labor (561)	33,432	21
Line and Station Supplies and Expenses (562)	14,427	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	13,174	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	304	27
Maintenance of Lines (572)	43,058	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)	3,054	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	113,058	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,607	33
Accounting and Collecting Labor (902)	17,709	34
Supplies and Expenses (903)	2,011	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	29,327	
 SALES EXPENSES		
Sales Expenses (910)	31,600	37
Total Sales Expenses	31,600	

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)	30,946	38
Office Supplies and Expenses (921)	18,129	39
Administrative Expenses Transferred -- Credit (922)	0	40
Outside Services Employed (923)	17,400	41
Property Insurance (924)	2,130	42
Injuries and Damages (925)	7,578	43
Employee Pensions and Benefits (926)	46,186	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	14,685	46
Transportation Expenses (933)		47
Maintenance of General Plant (935)	9,244	48
Total Administrative and General Expenses	146,298	
 Total Operation and Maintenance Expenses	 1,508,498	

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		62,535	1
Social Security		13,604	2
Wisconsin Gross Receipts Tax		2,327	3
PSC Remainder Assessment		2,180	4
Other (specify): NONE			5
Total tax expense		80,646	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225000				3
County tax rate	mills		5.092200				4
Local tax rate	mills		10.150300				5
School tax rate	mills		12.342100				6
Voc. school tax rate	mills		1.768700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.578300				10
Less: state credit	mills		1.912700				11
Net tax rate	mills		27.665600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.150300				14
Combined School Tax Rate	mills		14.110800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.261100				17
Total Tax Rate	mills		29.578300				18
Ratio of Local and School Tax to Total	dec.		0.820233				19
Total tax net of state credit	mills		27.665600				20
Net Local and School Tax Rate	mills		22.692240				21
Utility Plant, Jan. 1	\$	3,029,924	3,029,924				22
Materials & Supplies	\$	70,643	70,643				23
Subtotal	\$	3,100,567	3,100,567				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,100,567	3,100,567				26
Assessment Ratio	dec.		0.888800				27
Assessed Value	\$	2,755,784	2,755,784				28
Net Local & School Rate	mills		22.692240				29
Tax Equiv. Computed for Current Year	\$	62,535	62,535				30
Tax Equivalent per 1994 PSC Report	\$	53,572					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	62,535					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)	5,877	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)			5,877 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)	62,633		26
Station Equipment (353)	181,322		27
Towers and Fixtures (354)	39,969		28
Poles and Fixtures (355)	101,865		29
Overhead Conductors and Devices (356)	45,085		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	436,751	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	11,509		34
Structures and Improvements (361)	203,730		35
Station Equipment (362)	306,237		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	266,787	14,957	38
Overhead Conductors and Devices (365)	333,114	11,734	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	132,668	3,411	41
Line Transformers (368)	252,277	12,590	42
Services (369)	268,756	6,687	43
Meters (370)	115,792	1,200	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	149,532	2,112	47
Total Distribution Plant	2,040,402	52,691	
GENERAL PLANT			
Land and Land Rights (389)	1,875		48
Structures and Improvements (390)	178,110		49
Office Furniture and Equipment (391)	15,599		50
Computer Equipment (391.1)	31,542		51
Transportation Equipment (392)	38,110		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	46,433	767	54
Laboratory Equipment (395)	22,106		55
Power Operated Equipment (396)	206,440		56
Communication Equipment (397)	12,556		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)			62,633 26
Station Equipment (353)			181,322 27
Towers and Fixtures (354)			39,969 28
Poles and Fixtures (355)			101,865 29
Overhead Conductors and Devices (356)			45,085 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	436,751
DISTRIBUTION PLANT			
Land and Land Rights (360)			11,509 34
Structures and Improvements (361)			203,730 35
Station Equipment (362)			306,237 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,740		278,004 38
Overhead Conductors and Devices (365)	3,684		341,164 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			136,079 41
Line Transformers (368)	600		264,267 42
Services (369)	1,671		273,772 43
Meters (370)	206		116,786 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			151,644 47
Total Distribution Plant	9,901	0	2,083,192
GENERAL PLANT			
Land and Land Rights (389)			1,875 48
Structures and Improvements (390)			178,110 49
Office Furniture and Equipment (391)			15,599 50
Computer Equipment (391.1)			31,542 51
Transportation Equipment (392)			38,110 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			47,200 54
Laboratory Equipment (395)			22,106 55
Power Operated Equipment (396)			206,440 56
Communication Equipment (397)			12,556 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)	0		58
Other Tangible Property (399)	0		59
Total General Plant	552,771	767	
Total utility plant in service directly assignable	3,029,924	53,458	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	3,029,924	53,458	

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)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	553,538
Total utility plant in service directly assignable	9,901	0	3,073,481
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	9,901	0	3,073,481

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)	0.50	32.00	1
7.2/12.5 kV (12kV)		1.50	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		3.00	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		0.50	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	0 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	12
Total	0 13
Total customers on rural lines at end of year	0 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).

Month (a)	Monthly Peak					Monthly Energy Usage	12
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	6	Tuesday	01/12/1999	18:00	3,068	1
February	02	6	Monday	03/08/1999	19:00	2,985	2
March	03	5	Monday	03/22/1999	09:00	2,826	3
April	04	5	Thursday	04/22/1999	11:00	2,791	4
May	05	7	Wednesday	06/09/1999	17:00	2,787	5
June	06	7	Thursday	06/10/1999	15:00	3,103	6
July	07	7	Friday	07/30/1999	14:00	3,421	7
August	08	6	Friday	09/03/1999	15:00	2,954	8
September	09	5	Monday	10/04/1999	10:00	2,604	9
October	10	5	Wednesday	11/03/1999	19:00	2,594	10
November	11	6	Monday	12/06/1999	18:00	3,021	11
December	12	6	Monday	12/20/1999	19:00	3,258	12
Total		71				35,412	

System Name Brodhead Water & Light

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

Type of Reading	Supplier
60 minutes integrated	Alliant

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	35,412	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	35,412	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	34,098	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	34,098	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,314	27
Total Energy Losses	1,314	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.7106%	29
Total Disposition of Energy	35,412	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	RG-1	1,472	12,759	1
Total Sales for Residential Sales		1,472	12,759	
Commercial & Industrial				
COMMERCIAL & INTERDEPARTMENTAL	CG-1	262	3,747	2
SMALL POWER	CP-1	17	3,587	3
LARGE POWER	CP-2	5	13,728	4
Total Sales for Commercial & Industrial		284	21,062	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	12	277	5
Total Sales for Public Street & Highway Lighting		12	277	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,768	34,098	

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)	
		780,974	16,542	797,516	1
0	0	780,974	16,542	797,516	
		261,186	3,747	264,933	2
11,303	13,135	169,792	2,486	172,278	3
28,673	34,762	526,004	5,581	531,585	4
39,976	47,897	956,982	11,814	968,796	
		37,786	49	37,835	5
0	0	37,786	49	37,835	
				0	6
0	0	0	0	0	
39,976	47,897	1,775,742	28,405	1,804,147	

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	Alliant		Alliant		1
Point of Delivery	Central Substation		North substation		2
Type of Power Purchased (firm, dump, etc.)	firm		firm		3
Voltage at Which Delivered	69000		69000		4
Point of Metering	substation		substation		5
Total of 12 Monthly Maximum Demands -- kW	47,966		22,178		6
Average load factor	67.8534%		64.5092%		7
Total Cost of Purchased Power					8
Average cost per kWh	0.0000		0.0000		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,054	1,010	411	465	12
February	1,033	1,008	391	450	13
March	996	948	370	414	14
April	963	986	330	419	15
May	969	922	370	430	16
June	1,004	992	460	538	17
July	1,054	1,068	553	622	18
August	998	979	416	464	19
September	932	892	328	373	20
October	918	887	332	378	21
November	982	1,063	382	498	22
December	1,024	1,077	483	567	23
Total kWh (000)	11,927	11,832	4,826	5,618	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor	Alliant		Alliant		29
Point of Delivery	South Substation		South Substation		30
Voltage at Which Delivered	firm		firm		31
Point of Metering	69000		69000		32
Type of Power Purchased (firm, dump, etc.)	substation		substation		33
Total of 12 Monthly Maximum Demands -- kW	3712				34
Average load factor	44.5427%				35
Total Cost of Purchased Power					36
Average cost per kWh	0.0000				37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January	70	57			40
February	60	43			41
March	58	41			42
April	50	43			43
May	52	44			44
June	57	51			45
July	62	63			46
August	53	43			47
September	45	34			48
October	45	34			49
November	51	45			50
December	55	51			51
Total kWh (000)	658	549			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)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	#1 North	#2 Central	#3 South	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	12,470	3
Num. Main Transformers in Operation	1	1	1	4
Capacity of Transformers in kVA	5,000	7,500	10,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW				7
Dt and Hr of Such Maximum Demand				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	1,887	588	17,317	1
Acquired during year	2	12	525	2
Total	1,889	600	17,842	3
Retired during year	9	12	210	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	1,880	588	17,632	6
Number end of year accounted for as follows:				7
In customers' use	1,705	499	15,046	8
In utility's use	14	12	205	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	161	77	2,381	12
Total end of year	1,880	588	17,632	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				
Sodium Vapor	100	337	171,402	1
Sodium Vapor	250	30	38,040	2
Total		367	209,442	
Ornamental				
Sodium Vapor	100	12	6,120	3
Sodium Vapor	250	30	10,291	4
Sodium Vapor	400	12	52,079	5
Total		54	68,490	
Other				
Incandescent	68	2	480	6
Total		2	480	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE