



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MERRILLAN MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: P.O. BOX 70
MERRILLAN, WI 54754

For the Year Ended: DECEMBER 31, 1999

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

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

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

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

_____ , certify that I
MERRILLAN MUNICIPAL ELECTRIC AND WATER UTILITY
(Utility Name)

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

(Signature of person responsible for accounts) 01/18/2000
(Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MERRILLAN MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: P.O. BOX 70
MERRILLAN, WI 54754

When was utility organized? 6/30/1903

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DEBRA GREEN
Title: VILLAGE CLERK-TREASURER

Office Address:
P.O. BOX 70
MERRILLAN, WI 54754

Telephone: (715) 333 - 2332
Fax Number: (715) 333 - 2056

E-mail Address:

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

Name: KIMBERLY M. SHULT
Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
205 E. GRAND AVENUE
EAU CLAIRE, WI 54701-3653

Telephone: (715) 833 - 1717 EXT 13
Fax Number: (715) 836 - 7877

E-mail Address: kshult@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: STIENESSEN, SCHLEGEL & CO., LLC

Title:

Office Address: STIENESSEN, SCHLEGEL & CO., LLC
P.O. BOX 810
EAU CLAIRE, WI 54702-0810

Telephone: (715) 832 - 3425

Fax Number: (715) 832 - 1665

E-mail Address:

Date of most recent audit report: 1/22/1999

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1998

Names and titles of utility management including manager or superintendent:

Name: MR RANDY BROWN

Title: SUPERINTENDENT

Office Address:
P.O. BOX 70
MERRILLAN, WI 54754

Telephone: (715) 333 - 2332

Fax Number: (715) 333 - 2056

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MRS DOREEN DEMASKIE, TRUSTEE
- MRS GENNY EDDY, TRUSTEE
- MR BEN EWERS, TRUSTEE
- MRS DEBRA GREEN, CLERK
- MR LEE HANCOCK, TRUSTEE
- MR AL LUNDERVILLE, TRUSTEE
- MR RAY RANSOM, PRESIDENT
- MRS MARGARET YOUNG, TRUSTEE

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)	268,051	244,042	1
Operating Expenses:			
Operation and Maintenance Expense (401)	184,556	175,194	2
Depreciation Expense (403)	42,905	39,603	3
Amortization Expense (404)	0	0	4
Taxes (408)	34,049	33,676	5
Total Operating Expenses	261,510	248,473	
Net Operating Income	6,541	(4,431)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,541	(4,431)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,714	8,443	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,714	8,443	
Total Income	12,255	4,012	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	12,255	4,012	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	476	3,888	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	476	3,888	
Net Income	11,779	124	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	85,661	85,537	19
Balance Transferred from Income (433)	11,779	124	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	97,440	85,661	

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 Miscellaneous Nonoperating Income, Account 421.

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	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	5,714	4
Total (Acct. 419):	5,714	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
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 and 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	71,742	196,309	0	0	268,051	1
Less: interdepartmental sales	0	14,554	0	0	14,554	2
Less: interdepartmental rents					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	71,742	181,755	0	0	253,497	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,541,662	1,529,945	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	741,151	701,523	2
Net Utility Plant	800,511	828,422	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	100,192	110,672	7
Total Other Property and Investments	100,192	110,672	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	6,700	3,937	8
Temporary Cash Investments (132)	29,627	42,745	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	21,738	21,455	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,821	1,311	14
Materials and Supplies (150)	9,695	10,601	15
Prepayments (165)	2,555	971	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	73,136	81,020	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	973,839	1,020,114	

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)	85,780	85,780	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	97,440	85,661	23
Total Proprietary Capital	183,220	171,441	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	57,726	26
Total Long-Term Debt	0	57,726	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	8,064	28
Payables to Municipality (233)	28,251	25,278	29
Customer Deposits (235)	9,218	9,318	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	1,900	1,682	33
Total Current and Accrued Liabilities	39,369	44,342	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	751,250	746,605	38
Total Liabilities and Other Credits	973,839	1,020,114	

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 (100)	920,788	0	0	620,874	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	920,788	0	0	620,874	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	271,988	0	0	469,163	9
Total Accumulated Provision	271,988	0	0	469,163	
Net Utility Plant	648,800	0	0	151,711	

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	255,713	445,810			701,523	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,076	24,829			42,905	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	207				207	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	18,283	24,829	0	0	43,112	13
Debits during year						14
Book cost of plant retired	2,008	1,476			3,484	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,008	1,476	0	0	3,484	19
Balance End of Year	271,988	469,163	0	0	741,151	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	4.40%				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	2,043				2,043	1,332	1
Other			5,529		5,529	6,387	2
Total Electric Utility					7,572	7,719	

Account	Total End of Year	Amount Prior Year	
Electric utility total	7,572	7,719	1
Water utility	2,123	2,882	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	9,695	10,601	

**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)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	85,780	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>85,780</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)
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NONE

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)	
Other Long-Term Debt (224)					
JCB PROMISSORY NOTE	02/15/1989	02/01/1999	6.25%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	20,924	2
Charged electric department expense	13,125	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	34,049	
Taxes paid during year:		
County, state and local taxes	30,626	6
Social Security taxes	3,158	7
PSC Remainder Assessment	265	8
Other (explain):		
NONE		9
Total payments and other debits	34,049	
Balance end of year	0	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
JCB PROMISSORY NOTE	0	476	476	0	3
Subtotal	0	476	476	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	476	476	0	

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	702,615	0	43,990	0	0	746,605	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
CHARGES FOR ELECTRIC			4,645			4,645	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	702,615	0	48,635	0	0	751,250	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SELF INSURANCE - DIESEL	38,614	3
RESERVE FUND - WATER	61,578	4
Total (Acct. 125):	100,192	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,173	6
Electric	17,565	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	21,738	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER UTILITY	2,821	13
Total (Acct. 145):	2,821	
Prepayments (165):		
PREPAID EXPENSES	2,555	14
Total (Acct. 165):	2,555	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	28,251	17
Total (Acct. 233):	28,251	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	920,714	566,689	0	0	1,487,403	1
Materials and Supplies	2,502	7,645	0	0	10,147	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	263,850	457,486	0	0	721,336	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	702,615	46,312	0	0	748,927	6
Other (specify):						
NONE					0	7
Average Net Rate Base	(43,249)	70,536	0	0	27,287	
Net Operating Income	(12,197)	18,738	0	0	6,541	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	26.57%	N/A	N/A	23.97%	

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	85,780	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	91,550	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	177,330	
Net Income		
Net Income	11,779	5
Percent Return on Proprietary Capital	6.64%	

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

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Merrillan
Merrillan, WI 54754

We have compiled the accompanying PSC Report of the Merrillan Municipal Electric and Water Utility, an enterprise fund of the Village of Merrillan, as of December 31, 1999, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

The 1998 PSC Report of the Merrillan Municipal Electric and Water Utility was compiled by other accountants, whose report dated January 22, 1999, stated that they did not express an opinion or any other form of assurance on those statements.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
January 18, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 29, 2000

Ms. Debra Green, Village Clerk Treasurer
Merrillan Municipal Electric & Water Utility
P.O. Box 70
Merrillan, WI 54754-0070

1999 Analytical Review DWCCA-3620-ELE

Dear Ms. Green:

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

cc: Mr. Ray Ransom, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	70,695	1
Total Sales of Water	70,695	
Other Operating Revenues		
Forfeited Discounts (470)	146	2
Other Water Revenues (474)	901	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,047	
Total Operating Revenues	71,742	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	21,741	5
General Operating Expenses (680-690)	23,198	6
Total Operation and Maintenance Expenses	44,939	
Other Operating Expenses		
Depreciation Expense (403)	18,076	7
Amortization Expense (404)		8
Taxes (408)	20,924	9
Total Other Operating Expenses	39,000	
Total Operating Expenses	83,939	
NET OPERATING INCOME	(12,197)	

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	164	7,056	31,318	4
Commercial	28	2,106	8,391	5
Industrial				6
Total Metered Sales to General Customers (461)	192	9,162	39,709	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		28,088	8
Other Sales to Public Authorities (464)	4	699	2,898	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	197	9,861	70,695	

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)	28,088	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)	28,088	
Forfeited Discounts (470):		
Customer late payment charges	146	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	146	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	591	7
Other (specify):		
OTHER REVENUES	310	8
Total Other Water Revenues (474)	901	
Amortization of Construction Grants (475):		
NONE		9
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	11,096	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	2,540	3
Chemicals (630)	1,155	4
Supplies and Expenses (640)	4,793	5
Repairs of Water Plant (650)	1,277	6
Transportation Expenses (660)	880	7
Total Plant Operation and Maintenance Expenses	21,741	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,729	8
Office Supplies and Expenses (681)	4,663	9
Outside Services Employed (682)	1,862	10
Insurance Expense (684)	1,743	11
Employees Pensions and Benefits (686)	6,342	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,859	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	23,198	
 Total Operation and Maintenance Expenses	44,939	

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		19,666	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		150	2
Net property tax equivalent		19,516	
Social Security		1,329	3
PSC Remainder Assessment		79	4
Other (specify): NONE			5
Total tax expense		<u>20,924</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			Jackson				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.268800				2
County tax rate	mills		10.550570				3
Local tax rate	mills		1.628290				4
School tax rate	mills		17.881110				5
Voc. school tax rate	mills		2.349770				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		32.678540				9
Less: state credit	mills		3.529270				10
Net tax rate	mills		29.149270				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		1.628290				12
Combined School Tax Rate	mills		20.230880				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		21.859170				15
Total Tax Rate	mills		32.678540				16
Ratio of Local and School Tax to Total	dec.		0.668915				17
Total tax net of state credit	mills		29.149270				18
Net Local and School Tax Rate	mills		19.498388				19
Utility Plant, Jan. 1	\$	920,641	920,641				20
Materials & Supplies	\$	2,882	2,882				21
Subtotal	\$	923,523	923,523				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	923,523	923,523				24
Assessment Ratio	dec.		0.744033				25
Assessed Value	\$	687,132	687,132				26
Net Local & School Rate	mills		19.498388				27
Tax Equiv. Computed for Current Year	\$	13,398	13,398				28
Tax Equivalent per 1994 PSC Report	\$	19,666					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	19,666					31

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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	2,921		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)	22,289		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	25,210	0	
PUMPING PLANT			
Land and Land Rights (320)	150		12
Structures and Improvements (321)	83,882		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	50,498	1,193	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	134,530	1,193	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	5,012		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	5,012	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	101		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)			2,921 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)			22,289 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	25,210
PUMPING PLANT			
Land and Land Rights (320)			150 12
Structures and Improvements (321)			83,882 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			51,691 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	135,723
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			5,012 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	5,012
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			101 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	210,506		26
Transmission and Distribution Mains (343)	407,238		27
Fire Mains (344)	0		28
Services (345)	68,741		29
Meters (346)	20,731		30
Hydrants (348)	33,140	250	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	740,457	250	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,088		35
Computer Equipment (372.1)	4,893	713	36
Transportation Equipment (373)	3,540		37
Other General Equipment (379)	4,910		38
Other Tangible Property (390)	0		39
Total General Plant	15,431	713	
Total utility plant in service directly assignable	920,640	2,156	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	920,640	2,156	

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)			210,506 26
Transmission and Distribution Mains (343)			407,238 27
Fire Mains (344)			0 28
Services (345)			68,741 29
Meters (346)			20,731 30
Hydrants (348)	2,008		31,382 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,008	0	738,699
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,088 35
Computer Equipment (372.1)			5,606 36
Transportation Equipment (373)			3,540 37
Other General Equipment (379)			4,910 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	16,144
Total utility plant in service directly assignable	2,008	0	920,788
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,008	0	920,788

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			1,326	1,326	1
February			1,097	1,097	2
March			1,182	1,182	3
April			1,212	1,212	4
May			1,188	1,188	5
June			1,150	1,150	6
July			1,230	1,230	7
August			1,065	1,065	8
September			1,014	1,014	9
October			1,232	1,232	10
November			1,001	1,001	11
December			981	981	12
Total for year	0	0	13,678	13,678	
Less: Measured or estimated water used in main flushing and water treatment during year				76	13
Less: Other utility use				1,867	14
Other utility use explanation:					15
WATER MAIN BREAK, FIRE HYDRANTS LEAKING, WATER LEAKS, CLEANING SEWERS, ROADS.					
Water pumped into distribution system				11,735	16
Less: Water sold				9,861	17
Losses and unaccounted for				1,874	18
Percent unaccounted for to the nearest whole percent (%)				16%	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				81,000	21
Date of maximum: 4/14/1999					22
Cause of maximum:					23
ALMA CENTER FIRE					
Minimum gallons pumped by all methods in any one day during reporting year				21,000	24
Date of minimum: 5/3/1999					25
Total KWH used for pumping for the year				50,398	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)	
HIGHWAY 95 EAST	#3	68	10	194,000	Yes	1
HIGHWAY 95 EAST	#4	79	10	161,000	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	#3	#4	1
Location	WELL #3	WELL #4	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	STANDARD	GENERAL	5
Year Installed	1988	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	110	140	8
Pump Motor or Standby Engine Mfr	FRANLIN	FRANKLIN	10
Year Installed	1977	1996	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	18	18	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
Year Installed			23
Type			24
Horsepower			25
			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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1984		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	137		6
Total capacity in gallons	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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	4.000	41	0	0	0	41	1
M	D	6.000	8,234	0	0	0	8,234	2
M	D	8.000	8,785	0	0	0	8,785	3
M	S	10.000	1,533	0	0	0	1,533	4
M	S	15.000	3,000	0	0	0	3,000	5
Total Within Municipality			21,593	0	0	0	21,593	
Total Utility			21,593	0	0	0	21,593	

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	164	0	0	0	164		1
M	1.000	3	0	0	0	3		2
M	1.500	8	0	0	0	8		3
M	2.000	2	0	0	0	2	1	4
M	4.000	2	0	0	0	2		5
Total Utility		179	0	0	0	179	1	

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	196	0	0	0	196	17	1
1.000	3	0	0	0	3	0	2
1.500	2	0	0	0	2	0	3
2.000	3	0	0	0	3	0	4
3.000	1	0	0	0	1	0	5
Total:	205	0	0	0	205	17	

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	169	21	0	2	0	4	196	1
1.000	1	2	0	0	0	0	3	2
1.500	0	1	0	1	0	0	2	3
2.000	0	3	0	0	0	0	3	4
3.000	0	0	0	1	0	0	1	5
Total:	170	27	0	4	0	4	205	

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	33	2	2		33	2
Total Fire Hydrants	33	2	2	0	33	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	33
Number of distribution system valves end of year:	75
Number of distribution valves operated during year:	65

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Supplies and Expenses (640) increased this year because of drinking water samples, costing \$3,665. These samples are not required/done every year, and similar costs were not incurred in 1998.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Total Sales of Electricity (440-448)	184,286	1
Total Sales of Electricity	184,286	
Other Operating Revenues		
Forfeited Discounts (450)	451	2
Other Electric Revenues (456)	11,572	3
Total Other Operating Revenues	12,023	
Total Operating Revenues	196,309	
Operation and Maintenance Expenses		
Power Production Expenses (500-549)	104,727	4
Transmission and Distribution Expenses (550-560)	9,317	5
Administrative and General Expenses (580-590)	25,573	6
Total Operation and Maintenance Expenses	139,617	
Other Expenses		
Depreciation Expense (403)	24,829	7
Amortization Expense (404-407)		8
Taxes (408)	13,125	9
Total Other Expenses	37,954	
Total Operating Expenses	177,571	
NET OPERATING INCOME	18,738	

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	451	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	451	
Other Electric Revenues (456):		
MISCELLANEOUS	719	3
PATRONAGE DIVIDENDS	10,853	4
Total Other Electric Revenues (456)	11,572	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, 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 (520)	1,190	7
Water for Power (521)		8
Supplies and Expenses (522)		9
Maintenance of Hydraulic Production Plant (524)		10
Total Hydraulic Power Generation Expenses	1,190	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)	3,767	11
Fuel (531)	5,088	12
Operation Supplies and Expenses (532)	2,123	13
Maintenance of Other Production Plant (534)	0	14
Total Other Power Generation Expenses	10,978	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (540)	92,559	15
Other Expenses (549)		16
Total Other Power Supply Expenses	92,559	
Total Power Production Expenses	104,727	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Labor (550)	5,183	17
Operation Supplies and Expenses (552)	2,629	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Transportation Expenses (560)	1,505	19
Total Transmission and Distribution Expenses	<u>9,317</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (580)	7,415	20
Office Supplies and Expenses (581)	4,120	21
Outside Services Employed (582)	3,661	22
Insurance Expense (584)	1,743	23
Employee Pensions and Benefits (586)	6,449	24
Regulatory Commission Expenses (588)		25
Miscellaneous General Expenses (589)	2,185	26
Uncollectible Accounts (590)		27
Total Administrative and General Expenses	<u>25,573</u>	
Total Operation and Maintenance Expenses	<u><u>139,617</u></u>	

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		11,025	1
Social Security		1,828	2
Wisconsin Gross Receipts Tax		86	3
PSC Remainder Assessment		186	4
Other (specify): NONE			5
Total tax expense		13,125	

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			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.268800				3
County tax rate	mills		10.550570				4
Local tax rate	mills		1.628290				5
School tax rate	mills		17.881110				6
Voc. school tax rate	mills		2.349770				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.678540				10
Less: state credit	mills		3.529270				11
Net tax rate	mills		29.149270				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.628290				14
Combined School Tax Rate	mills		20.230880				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.859170				17
Total Tax Rate	mills		32.678540				18
Ratio of Local and School Tax to Total	dec.		0.668915				19
Total tax net of state credit	mills		29.149270				20
Net Local and School Tax Rate	mills		19.498388				21
Utility Plant, Jan. 1	\$	609,305	609,305				22
Materials & Supplies	\$	7,719	7,719				23
Subtotal	\$	617,024	617,024				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	617,024	617,024				26
Assessment Ratio	dec.		0.744033				27
Assessed Value	\$	459,086	459,086				28
Net Local & School Rate	mills		19.498388				29
Tax Equiv. Computed for Current Year	\$	8,951	8,951				30
Tax Equivalent per 1994 PSC Report	\$	11,025					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	11,025					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 \$10,000 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
Steam Power Equipment (312)	0		6
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	2,200		7
Structures and Improvements (331)	14,895		8
Reservoirs, Dams and Waterways (332)	26,144		9
Hydraulic Power Equipment (333)	94,285		10
Total Hydraulic Production Plant	137,524	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	203		11
Structures and Improvements (341)	3,513		12
Other Power Equipment (342)	218,833	101,895	13
Total Other Production Plant	222,549	101,895	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (350)	0		14
Structures and Improvements (351)	0		15
Station Equipment (352)	2,256		16
Overhead Lines (353)	35,668	4,509	17
Underground Lines (356)	11,970		18
Line Transformers (358)	37,278	2,340	19
Meters (360)	10,418	388	20
Installation on Customer Premises (361)	0		21
Leased Property on Customer Premises (362)	0		22
Street Lighting and Signal Systems (363)	16,225		23
Total Transmission and Distribution Plant	113,815	7,237	

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
Steam Power Equipment (312)			0	6
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			2,200	7
Structures and Improvements (331)			14,895	8
Reservoirs, Dams and Waterways (332)			26,144	9
Hydraulic Power Equipment (333)			94,285	10
Total Hydraulic Production Plant	0	0	137,524	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			203	11
Structures and Improvements (341)			3,513	12
Other Power Equipment (342)			320,728	13
Total Other Production Plant	0	0	324,444	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (350)			0	14
Structures and Improvements (351)			0	15
Station Equipment (352)			2,256	16
Overhead Lines (353)	1,127		39,050	17
Underground Lines (356)			11,970	18
Line Transformers (358)	241		39,377	19
Meters (360)	108		10,698	20
Installation on Customer Premises (361)			0	21
Leased Property on Customer Premises (362)			0	22
Street Lighting and Signal Systems (363)			16,225	23
Total Transmission and Distribution Plant	1,476	0	119,576	

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 \$10,000 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			
Land and Land Rights (370)	0		24
Structures and Improvements (371)	0		25
Office Furniture and Equipment (372)	1,648		26
Computers (372.1)	5,871	713	27
Transportation Equipment (373)	26,831		28
Other General Equipment (379)	4,267		29
Total General Plant	38,617	713	
Total utility plant in service directly assignable	512,505	109,845	
OTHER UTILITY PLANT			
Other Tangible Property (390)	0		30
Utility Plant Purchased or Sold (391)	0		31
Utility Plant in Process of Reclassification (392)	0		32
Utility Plant Leased to Others (393)	0		33
Property Held for Future Use (394)	0		34
Construction Work in Progress (395)	0		35
Utility Plant Acquisition Adjustments (396)	0		36
Other Utility Plant Adjustments (397)	0		37
Total Other Utility Plant	0	0	
 Common Utility Plant Allocated to Electric Department	 0		 38
 Total utility plant	 512,505	 109,845	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Land and Land Rights (370)			0 24
Structures and Improvements (371)			0 25
Office Furniture and Equipment (372)			1,648 26
Computers (372.1)			6,584 27
Transportation Equipment (373)			26,831 28
Other General Equipment (379)			4,267 29
Total General Plant	0	0	39,330
Total utility plant in service directly assignable	1,476	0	620,874
OTHER UTILITY PLANT			
Other Tangible Property (390)			0 30
Utility Plant Purchased or Sold (391)			0 31
Utility Plant in Process of Reclassification (392)			0 32
Utility Plant Leased to Others (393)			0 33
Property Held for Future Use (394)			0 34
Construction Work in Progress (395)			0 35
Utility Plant Acquisition Adjustments (396)			0 36
Other Utility Plant Adjustments (397)			0 37
Total Other Utility Plant	0	0	0
Common Utility Plant Allocated to Electric Department			0 38
Total utility plant	1,476	0	620,874

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)		1
7.2/12.5 kV (12kV)		2
14.4/24.9 kV (25kV)		3
Other:		
NONE		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)		6
14.4/24.9 kV (25kV)		7
Other:		
NONE		8
Transmission System		
34.5 kV		9
69 kV		10
115 kV		11
138 kV		12
Other:		
NONE		13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	757	Thursday	01/07/1999	19:00	407	1
February	02	618	Thursday	02/04/1999	20:00	324	2
March	03	609	Monday	03/08/1999	19:00	324	3
April	04	490	Sunday	04/11/1999	12:00	256	4
May	05	469	Sunday	05/23/1999	21:00	258	5
June	06	596	Saturday	06/26/1999	18:00	294	6
July	07	691	Sunday	07/25/1999	18:00	353	7
August	08	788	Monday	08/16/1999	19:00	311	8
September	09	786	Friday	09/03/1999	19:00	292	9
October	10	711	Sunday	10/24/1999	10:00	297	10
November	11	592	Monday	11/29/1999	19:00	305	11
December	12	976	Thursday	12/23/1999	19:00	367	12
Total	8,083					3,788	

System Name

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

Type of Reading	Supplier
------------------------	-----------------

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	292	3
Internal Combustion Turbine	49	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	341	7
Purchases	3,447	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	3,788	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	3,486	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	3,486	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	302	27
Total Energy Losses	302	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.9725%	29
Total Disposition of Energy	3,788	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				
RESIDENTIAL	RG-1	309	2,358	1
Total Sales for Residential Sales		309	2,358	
Commercial & Industrial				
GENERAL	GS-1	39	977	2
WATER PUMPING	MP-1	2	50	3
Total Sales for Commercial & Industrial		41	1,027	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	3	101	4
Total Sales for Public Street & Highway Lighting		3	101	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		353	3,486	

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)	
		129,954	(9,639)	120,315	1
0	0	129,954	(9,639)	120,315	
		59,616	(3,707)	55,909	2
		2,872	(244)	2,628	3
0	0	62,488	(3,951)	58,537	
		5,859	(425)	5,434	4
0	0	5,859	(425)	5,434	
				0	5
0	0	0	0	0	
0	0	198,301	(14,015)	184,286	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	DAIRYLAND POWER				1
Point of Delivery	MERRILLAN				2
Type of Power Purchased (firm, dump, etc.)	NON-FIRM				3
Voltage at Which Delivered	2400				4
Point of Metering	DIESEL PLANT				5
Total of 12 Monthly Maximum Demands -- kW	8,083				6
Average load factor	58.4009%				7
Total Cost of Purchased Power	92,559				8
Average cost per kWh	0.0269				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	393				12
February	307				13
March	306				14
April	237				15
May	228				16
June	259				17
July	285				18
August	269				19
September	252				20
October	269				21
November	286				22
December	355				23
Total kWh (000)	3,446	0			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	292	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	1,748	13
Is Plant Owned or Leased?		14
Total Production Expenses	6,804	15
Cost per kWh of Net Generation (\$)	23	16
Monthly Net Generation --- kWh (000):		
January	12	17
February	19	18
March	28	19
April	40	20
May	42	21
June	26	22
July	31	23
August	28	24
September	18	25
October	18	26
November	17	27
December	13	28
Total kWh (000)	292	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	DIESEL	HYDRO			1
Unit Identification	DIESEL	HYDRO			2
Type of Generation	RECIP	HYDRO			3
kWh Net Generation (000)	0	292			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW	874	874			13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses		6,804			15
Cost per kWh of Net Generation (\$)		23.3014			16
Monthly Net Generation --- kWh (000):					
January			12		17
February			19		18
March			28		19
April			40		20
May			42		21
June			26		22
July			31		23
August			28		24
September			18		25
October			18		26
November			17		27
December			13		28
Total kWh (000)	0	292			29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					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.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
DIESEL	2			FAIRBANKS MORRIS		1,050	1
Total						<u><u>1,050</u></u>	

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)		
			792	725			1
Total		0	792	725	0	0	

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)	
HYDRO	Halls Cree	automatic	2	1			100	1
						Total	100	

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)			
					93	100	1		
Total					0	93	100	0	0

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation (d)	(e)	(f)
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NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	386	155	0	1
Acquired during year	12	12		2
Total	398	167	0	3
Retired during year	4	1		4
Sales, transfers or adjustments increase (decrease)	12	0		5
Number end of year	406	166	0	6
Number end of year accounted for as follows:				7
In customers' use	392	161		8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	14	5		12
Total end of year	406	166	0	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	72	79,189	1
Sodium Vapor	100	44	5,514	2
Sodium Vapor	400	8	14,336	3
Total		124	99,039	
Ornamental				
NONE				4
Total		0	0	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

FUEL (531) INCREASED SUBSTANTIALLY DUE TO HEAVY USE OF THE DIESEL GENERATOR DURING JULY 1999.

MAINTENANCE OF OTHER PRODUCTION PLANT (534) DECREASED THIS YEAR. NO MAINTENANCE WAS DONE ON THE PRODUCTION PLANT THIS YEAR.

TRANSPORTATION EXPENSES (560) DECREASED IN 1999 COMPARED WITH 1998 DUE TO LARGE AMOUNT OF VEHICLE REPAIRS DONE IN 1998.

Electric Utility Plant in Service (Page E-06)

ADDITION TO ACCOUNT 342 OTHER POWER EQUIPMENT WAS FOR POWER PLANT SWITCHGEAR AND DISTRIBUTION UPGRADE WHICH WAS INCLUDED IN CONSTRUCTION WORK IN PROGRESS AT DECEMBER 31, 1999. THE CONSTRUCTION WAS COMPLETED IN 1999 AND PLACED IN SERVICE.
