



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 200 NORTH MAIN STREET
WESTBY, WI 54667

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 WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 200 NORTH MAIN STREET
WESTBY, WI 54667

When was utility organized? 1/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GREGG HANSON

Title: SUPERINTENDENT

Office Address:

200 NORTH MAIN STREET
WESTBY, WI 54667

Telephone: (608) 634 - 3416

Fax Number: (608) 634 - 3274

E-mail Address:

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

Name: KIESLING ASSOCIATES LLP

Title:

Office Address: KIESLING ASSOCIATES LLP

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: KIESLING ASSOCIATES LLP

Title:

Office Address: KIESLING ASSOCIATES LLP

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit: YEAR ENDED DECEMBER 31,1999

Names and titles of utility management including manager or superintendent:

Name: GREGG HANSON

Title: OFFICER AND SUPERINTENDENT

Office Address:

200 NORTH MAIN STREET

WESTBY, WI 54667

Telephone: (608) 634 - 3416

Fax Number: (608) 634 - 3274

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

ART CARLSON

KRIS ERLANDSON, CHAIR

BONNIE SUTTON

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,460,435	1,388,839	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,120,857	1,060,011	2
Depreciation Expense (403)	117,685	117,125	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	84,246	86,187	5
Total Operating Expenses	1,322,788	1,263,323	
Net Operating Income	137,647	125,516	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	137,647	125,516	
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)	61,312	44,676	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	61,312	44,676	
Total Income	198,959	170,192	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	252	13
Total Miscellaneous Income Deductions	0	252	
Income Before Interest Charges	198,959	169,940	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	68,987	54,134	14
Amortization of Debt Discount and Expense (428)	6,830	6,950	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	9,146	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	75,817	70,230	
Net Income	123,142	99,710	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,427,766	1,334,222	20
Balance Transferred from Income (433)	123,142	99,710	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)	5,487	6,166	25
Total Unappropriated Earned Surplus End of Year (216)	1,545,421	1,427,766	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC INTEREST INCOME ON INVESTMENTS	49,093	5
WATER UTILITY INTEREST INCOME INVESTMENTS	12,219	6
Total (Acct. 419):	61,312	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
APPROPRIATIONS TO MUNICIPALITY-LABOR CONTRIBUTED TO MUNY	5,487	13
Total (Acct. 439)--Debit:	5,487	

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):						
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	316,014	1,144,421	0	0	1,460,435	1
Less: interdepartmental sales	0	12,092	0	0	12,092	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	316,014	1,132,329	0	0	1,448,343	

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	61,166		61,166	1
Electric operating expenses	88,759		88,759	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	13,603		13,603	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	163,528	0	163,528	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,339,349	3,872,897	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,536,530	1,417,269	2
Net Utility Plant	2,802,819	2,455,628	
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)	30,000	36,015	5
Other Investments (124)	0	0	6
Special Funds (125)	464,318	677,791	7
Total Other Property and Investments	494,318	713,806	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	211,832	184,919	8
Temporary Cash Investments (132)	458,148	427,873	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	222,008	195,408	11
Other Accounts Receivable (143)	12,738	10,385	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	30,722	20,189	14
Materials and Supplies (150)	69,483	68,197	15
Prepayments (165)	2,464	1,155	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,007,395	908,126	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	53,697	60,528	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	53,697	60,528	
Total Assets and Other Debits	4,358,229	4,138,088	

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)	374,791	374,791	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,545,421	1,427,766	23
Total Proprietary Capital	1,920,212	1,802,557	
LONG-TERM DEBT			
Bonds (221)	1,320,000	1,395,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,320,000	1,395,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	87,710	80,758	28
Payables to Municipality (233)	0	70,325	29
Customer Deposits (235)			30
Taxes Accrued (236)	71,047	0	31
Interest Accrued (237)	8,745	9,223	32
Other Current and Accrued Liabilities (238)	276		33
Total Current and Accrued Liabilities	167,778	160,306	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	33,000	33,000	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	33,000	33,000	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	917,239	747,225	41
Total Liabilities and Other Credits	4,358,229	4,138,088	

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)	2,586,685	0	0	1,315,216	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)				437,448	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,586,685	0	0	1,752,664	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	557,684	0	0	978,846	10
Total Accumulated Provision	557,684	0	0	978,846	
Net Utility Plant	2,029,001	0	0	773,818	

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	505,593	911,676			1,417,269	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	49,425	68,260			117,685	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,381				2,381	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	600				600	10
Other credits (specify):						11
					0	12
Total credits	52,406	68,260	0	0	120,666	13
Debits during year						14
Book cost of plant retired	315	1,090			1,405	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	315	1,090	0	0	1,405	19
Balance End of Year	557,684	978,846	0	0	1,536,530	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.04%	5.30%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			60,362		60,362	59,165	2
Total Electric Utility					60,362	59,165	

Account	Total End of Year	Amount Prior Year	
Electric utility total	60,362	59,165	1
Water utility	9,121	9,032	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	69,483	68,197	

**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)				
1993 MRB	3,750	428	13,599	1
1998 MRB ELECTRIC	1,740	428	22,643	2
1998 MRB WATER	1,340	428	17,455	3
Total			53,697	
Unamortized premium on debt (251)				
NONE				4
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	374,791	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>374,791</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)	
WATER MRB	02/11/1993	11/01/2005	5.00%	290,000	1
1998 ELECTRIC BONDS	01/01/1998	01/01/2000	5.00%	570,000	2
1998 WATER MRB'S	05/31/1998	05/31/2000	5.00%	460,000	3
Total Bonds (Account 221):				1,320,000	

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	48,983	2
Charged electric department expense	35,262	3
Charged sewer department expense	658	4
Other (explain):		
beginning balance transferred from account 233	72,693	5
Total Accruals and other credits	157,596	
Taxes paid during year:		
County, state and local taxes	74,260	6
Social Security taxes	10,580	7
PSC Remainder Assessment	1,709	8
Other (explain):		
NONE		9
Total payments and other debits	86,549	
Balance end of year	71,047	

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)					
1993 WATER MRB	3,120	18,345	18,720	2,745	1
1998 WATER MRB	3,748	22,485	22,485	3,748	2
1998 ELECTRIC MRB	2,355	28,157	28,260	2,252	3
Subtotal	9,223	68,987	69,465	8,745	
Advances from Municipality (223)					
GO NOTES	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	9,223	68,987	69,465	8,745	

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	743,319	3,906	0	0	0	747,225	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
CDBG GRANT FOR SUBSTATION			170,014			170,014	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	743,319	3,906	170,014	0	0	917,239	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	533,513		170,014			703,527	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO SEWER UTILITY BY WATER UTILITY	30,000	1
Total (Acct. 123):	30,000	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
ELECTRIC CONSTRUCTION AND BOND RESERVE FUNDS	361,453	3
WATER UTILITY DEBT RESERVE FUNDS	102,865	4
Total (Acct. 125):	464,318	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,764	6
Electric	190,244	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	222,008	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
INTEREST INCOME AND OTHER ELECTRIC RECEIVABLES	11,248	12
INTEREST AND OTHER WATER RECEIVABLES	1,490	13
Total (Acct. 143):	12,738	
Receivables from Municipality (145):		
DUE FROM SEWER FOR EXPENSES AND METER ALLOCATION	28,354	14
WATER FROM TO MUNICIPALITY FOR CURRENT EXPENSES	2,368	15
Total (Acct. 145):	30,722	
Prepayments (165):		
PREPAID INSURANCE	2,464	16
Total (Acct. 165):	2,464	
Extraordinary Property Losses (182):		
NONE		17
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)
<hr/>	
Other Deferred Debits (183):	
NONE	18
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	20
Total (Acct. 253):	0
<hr/>	

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	2,569,973	1,291,220	0	0	3,861,193	1
Materials and Supplies	9,076	59,763	0	0	68,839	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	531,638	945,261	0	0	1,476,899	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	743,319	88,913	0	0	832,232	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,304,092	316,809	0	0	1,620,901	
Net Operating Income	91,238	46,409	0	0	137,647	8
Net Operating Income as a percent of Average Net Rate Base						
	7.00%	14.65%	N/A	N/A	8.49%	

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	374,791	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,486,593	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,861,384	
Net Income		
Net Income	123,142	5
Percent Return on Proprietary Capital	6.62%	

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.

The electric utility has received a community development block grant and has issued debt to acquire a substation and to make improvements to its distribution system.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

(KA LETTERHEAD)

To the City Council
of the City of Westby
Westby, Wisconsin 54667

We have compiled the balance sheets of the Westby Municipal Electric and Water Utility as of December 31, 1999 and 1998, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

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

KIESLING ASSOCIATES LLP
Viroqua, Wisconsin
March 30, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 9, 2000

Mr. Gregg Hanson, Superintendent
City of Westby Municipal Electric & Water Utility
200 North Main Street
Westby, WI 54667-1108

1999 Analytical Review DWCCA-6400-PJL

Dear Mr. Hanson:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the utility reports two water services as added during the year in column (d) of the Water Services schedule on page W-16 and a schedule footnote explains that the services added were financed through contributions. There is also \$1,484 reported as additions during the year to Account 345 Services in column (c) of the Water Utility Plant in Service schedule on page W-8. However, there are no contributions in aid of construction for water services reported in Account 271 on page F?18. Please explain.

2. The Commission is establishing a database and guidelines for the average cost of water meters. Based upon a review of your utility's data, the average cost of meters was \$164. Please provide copies of invoices for the meters installed in 1999. If each meter is individually invoiced and all invoices are the same, you do not need to send a copy of every invoice if you clearly explain the situation. In addition, please provide the average cost to install the meters. Thank you for your cooperation with our meter project.

3. Please confirm that your utility does not own any substations of over 1,000 kVA in capacity or that serve customers with energy for resale.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege

FINANCIAL SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\6400.doc

cc: Ms. Kris Erlandson, Chair

PER E-MAIL FROM GREGG HANSON ON 6/20/00.

Letter forwarded to Jack Vig of Keisling & Asso. for response to #'s 1 & 2.
re: # 3, Westby does not own any substation over 1,000 kVA in capacity or
that serve customers with energy for resale.

THE FOLLOWING SENT 8/21/00.

Hi Greg:

Thanks for your reply by e-mail on 6/20/00 regarding item # 3 of our review
letter dated 6/9/00. You indicated that Keisling & Asso. would be replying
to our other questions and you asked me to let you know if the did not reply
within 30 days of our letter. As of today's date I still have not received
a response from them and would appreciate your efforts to see that we
receive that response in the near future.

Pete

THE FOLLOWING SENT ON 10/19/00.

Hi Greg;

In your e-mail of 8/21/00 you indicated that Jack Vig of Keisling and Asso
told you he had sent a response to items number 1 and 2 of our review letter
dated 6/9/00. I am unable to locate that information anywhere in our
office. Please ask him to forward that information again.

Thanks much.

Pete

Response letter received 12/6/00.

#1, services actually financed through utility funds.

#2, invoices provided.

#3, Per email from Greg Hanson on 6/20/00, Letter forwarded to Jack Vig of
Keisling & Asso. for response to #'s 1 & 2. re: # 3, Westby does not own
any substation over 1,000 kVA in capacity or that serve customers with
energy for resale.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	309,104	1
Total Sales of Water	309,104	
Other Operating Revenues		
Forfeited Discounts (470)	863	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,047	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,910	
Total Operating Revenues	316,014	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	27,075	9
Water Treatment Expenses (630-635)	4,214	10
Transmission and Distribution Expenses (640-655)	36,706	11
Customer Accounts Expenses (901-904)	12,574	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	45,798	14
Total Operation and Maintenance Expenses	126,367	
Other Operating Expenses		
Depreciation Expense (403)	49,425	15
Amortization Expense (404-407)		16
Taxes (408)	48,984	17
Total Other Operating Expenses	98,409	
Total Operating Expenses	224,776	
NET OPERATING INCOME	91,238	

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	800	36,049	112,629	4
Commercial	107	14,461	40,539	5
Industrial	1	29,685	34,538	6
Total Metered Sales to General Customers (461)	908	80,195	187,706	
Private Fire Protection Service (462)	3		1,661	7
Public Fire Protection Service (463)	1		111,401	8
Other Sales to Public Authorities (464)	6	3,463	8,336	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	918	83,658	309,104	

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)	111,401	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)	111,401	
Forfeited Discounts (470):		
Customer late payment charges	863	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	863	
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	2,517	10
Other (specify):		
MISCELLANEOUS OPERATING REVENUES	3,530	11
Total Other Water Revenues (474)	6,047	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	8,709	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	12,092	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	6,274	9
Total Pumping Expenses	27,075	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	3,176	10
Chemicals (631)	968	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	70	13
Total Water Treatment Expenses	4,214	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	2,020	14
Operation Supplies and Expenses (641)	2,538	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,122	16
Maintenance of Mains (651)	3,705	17
Maintenance of Services (652)	1,246	18
Maintenance of Meters (653)	7,523	19
Maintenance of Hydrants (654)	986	20
Maintenance of Other Plant (655)	14,566	21
Total Transmission and Distribution Expenses	36,706	

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)	1,884	22
Accounting and Collecting Labor (902)	10,381	23
Supplies and Expenses (903)	309	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	12,574	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	9,316	27
Office Supplies and Expenses (921)	3,519	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,037	30
Property Insurance (924)	4,122	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	19,918	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	5,722	36
Maintenance of General Plant (935)	164	37
Total Administrative and General Expenses	45,798	
 Total Operation and Maintenance Expenses	 126,367	

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		44,742	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		658	2
Net property tax equivalent		44,084	
Social Security		4,507	3
PSC Remainder Assessment		393	4
Other (specify): NONE			5
Total tax expense		48,984	

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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233878				3
County tax rate	mills		6.439791				4
Local tax rate	mills		8.026141				5
School tax rate	mills		11.382185				6
Voc. school tax rate	mills		2.524826				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.606821				10
Less: state credit	mills		1.973944				11
Net tax rate	mills		26.632877				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.026141				14
Combined School Tax Rate	mills		13.907011				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.933152				17
Total Tax Rate	mills		28.606821				18
Ratio of Local and School Tax to Total	dec.		0.766711				19
Total tax net of state credit	mills		26.632877				20
Net Local and School Tax Rate	mills		20.419708				21
Utility Plant, Jan. 1	\$	2,553,262	2,553,262				22
Materials & Supplies	\$	9,032	9,032				23
Subtotal	\$	2,562,294	2,562,294				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,562,294	2,562,294				26
Assessment Ratio	dec.		0.855147				27
Assessed Value	\$	2,191,138	2,191,138				28
Net Local & School Rate	mills		20.419708				29
Tax Equiv. Computed for Current Year	\$	44,742	44,742				30
Tax Equivalent per 1994 PSC Report	\$	38,930					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	44,742					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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	193,296		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	22,323		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	215,619	0	
PUMPING PLANT			
Land and Land Rights (320)	665		12
Structures and Improvements (321)	12,906		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	35,535		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,809		20
Total Pumping Plant	52,915	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,976	752	23
Total Water Treatment Plant	7,976	752	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,915		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)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			193,296 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			22,323 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	215,619
PUMPING PLANT			
Land and Land Rights (320)			665 12
Structures and Improvements (321)			12,906 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			35,535 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,809 20
Total Pumping Plant	0	0	52,915
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			8,728 23
Total Water Treatment Plant	0	0	8,728
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			20,915 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)	541,005		26
Transmission and Distribution Mains (343)	1,238,053		27
Fire Mains (344)	0		28
Services (345)	179,437	1,484	29
Meters (346)	75,409	8,202	30
Hydrants (348)	124,661		31
Other Transmission and Distribution Plant (349)	705		32
Total Transmission and Distribution Plant	2,180,185	9,686	
GENERAL PLANT			
Land and Land Rights (389)	350		33
Structures and Improvements (390)	24,127		34
Office Furniture and Equipment (391)	2,766	1,333	35
Computer Equipment (391.1)	3,926	1,000	36
Transportation Equipment (392)	4,570	20,967	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,394		39
Laboratory Equipment (395)	8,570		40
Power Operated Equipment (396)	44,356		41
Communication Equipment (397)	1,313		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	195		44
Other Tangible Property (399)	0		45
Total General Plant	96,567	23,300	
Total utility plant in service directly assignable	2,553,262	33,738	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,553,262	33,738	

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)			541,005 26
Transmission and Distribution Mains (343)			1,238,053 27
Fire Mains (344)			0 28
Services (345)			180,921 29
Meters (346)	315		83,296 30
Hydrants (348)			124,661 31
Other Transmission and Distribution Plant (349)			705 32
Total Transmission and Distribution Plant	315	0	2,189,556
GENERAL PLANT			
Land and Land Rights (389)			350 33
Structures and Improvements (390)			24,127 34
Office Furniture and Equipment (391)			4,099 35
Computer Equipment (391.1)			4,926 36
Transportation Equipment (392)			25,537 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,394 39
Laboratory Equipment (395)			8,570 40
Power Operated Equipment (396)			44,356 41
Communication Equipment (397)			1,313 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			195 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	119,867
Total utility plant in service directly assignable	315	0	2,586,685
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	315	0	2,586,685

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			8,007	8,007	1
February			7,444	7,444	2
March			8,178	8,178	3
April			7,610	7,610	4
May			9,279	9,279	5
June			8,142	8,142	6
July			7,737	7,737	7
August			7,822	7,822	8
September			7,986	7,986	9
October			8,062	8,062	10
November			7,519	7,519	11
December			7,478	7,478	12
Total for year	0	0	95,264	95,264	
Less: Measured or estimated water used in main flushing and water treatment during year				1,100	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				94,164	16
Less: Water sold				83,658	17
Losses and unaccounted for				10,506	18
Percent unaccounted for to the nearest whole percent (%)				11%	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				552	21
Date of maximum: 9/9/1999					22
Cause of maximum:					23
FLUSHING OF MAINS					
Minimum gallons pumped by all methods in any one day during reporting year				117	24
Date of minimum: 5/8/1999					25
Total KWH used for pumping for the year				326,160	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)	
WASHINGTON STREET	5	1,100	20	500,000	Yes	1
BLACK RIVER AVENUE	6	1,100	20	500,000	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	BOOSTER 1	WELL 5	WELL 6	1
Location	BLACK RIVER AVENUE	WASHINGTON STREET	BLACK RIVER AVENUE	2
Purpose	B	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	PEERLESS	LAYNE	5
Year Installed	1977	1959	1977	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	375	375	375	8
Pump Motor or Standby Engine Mfr	US	GE	GE	9 10
Year Installed	1994	1986	1977	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	100	75	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	#6	TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET		3
Year constructed		1986		4
Primary material (earthen, steel, concrete, other)		STEEL		5
Elevation difference in feet (See Headnote 3.)		132		6
Total capacity in gallons		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.)	1.0000	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	340	0	0	0	340	1
A	D	4.000	1,200	0	0	0	1,200	2
M	D	4.000	19,691	0	0	0	19,691	3
M	D	6.000	23,571	0	0	0	23,571	4
P	D	6.000	7,214	0	0	0	7,214	5
M	D	8.000	18,017	0	0	0	18,017	6
P	D	8.000	3,225	0	0	0	3,225	7
M	D	10.000	5,755	0	0	0	5,755	8
M	D	12.000	4,131	0	0	0	4,131	9
Total Within Municipality			83,144	0	0	0	83,144	
Total Utility			83,144	0	0	0	83,144	

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	755	1	0	0	756	21	1
M	1.000	88	1	0	0	89	1	2
M	1.500	13	0	0	0	13	5	3
M	2.000	11	0	0	0	11		4
M	3.000	3	0	0	0	3		5
M	4.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1	1	7
Total Utility		873	2	0	0	875	28	

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	918	48	8	0	958	134	1
1.000	29	2	0	0	31	0	2
1.500	9	0	1	0	8	5	3
2.000	13	0	0	0	13	1	4
3.000	5	0	0	0	5	1	5
4.000	2	0	0	0	2	1	6
Total:	976	50	9	0	1,017	142	

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	807	70	0	1	0	80	958	1
1.000	2	23	0	4	0	2	31	2
1.500	0	7	0	1	0	0	8	3
2.000	0	8	0	3	0	2	13	4
3.000	0	2	1	1	0	1	5	5
4.000	0	0	0	2	0	0	2	6
Total:	809	110	1	12	0	85	1,017	

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	95				95	2
Total Fire Hydrants	95	0	0	0	95	
Flushing Hydrants						
	23				23	3
Total Flushing Hydrants	23	0	0	0	23	

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:	65
Number of distribution system valves end of year:	212
Number of distribution valves operated during year:	43

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

services added were financed through contributions

Hydrants and Distribution System Valves (Page W-18)

Due to manpower limitations the utility was unable to operate all valves

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,128,096	1
Total Sales of Electricity	1,128,096	
Other Operating Revenues		
Forfeited Discounts (450)	4,605	2
Miscellaneous Service Revenues (451)	20	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	7,239	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	4,461	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	16,325	
Total Operating Revenues	1,144,421	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	831,766	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	57,152	11
Customer Accounts Expenses (901-904)	18,729	12
Sales Expenses (910)	709	13
Administrative and General Expenses (920-935)	86,134	14
Total Operation and Maintenance Expenses	994,490	
Other Expenses		
Depreciation Expense (403)	68,260	15
Amortization Expense (404-407)		16
Taxes (408)	35,262	17
Total Other Expenses	103,522	
Total Operating Expenses	1,098,012	
NET OPERATING INCOME	46,409	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,605	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,605	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	20	3
Total Miscellaneous Service Revenues (451)	20	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL AND OTHER CHARGES	7,239	5
Total Rent from Electric Property (454)	7,239	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER CHARGES AND MISCELLANEOUS REVENUES	4,461	7
Total Other Electric Revenues (456)	4,461	
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)	831,766	15
Other Expenses (546)		16
Total Other Power Supply Expenses	831,766	
Total Power Production Expenses	831,766	
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)		20
Line and Station Labor (561)	2,081	21
Line and Station Supplies and Expenses (562)	2,556	22
Street Lighting and Signal System Expenses (565)	3,122	23
Meter Expenses (566)	7,263	24
Customer Installations Expenses (567)	109	25
Miscellaneous Distribution Expenses (569)	5,937	26
Maintenance of Structures and Equipment (571)	188	27
Maintenance of Lines (572)	15,006	28
Maintenance of Line Transformers (573)	1,465	29
Maintenance of Street Lighting and Signal Systems (574)	2,935	30
Maintenance of Meters (575)	611	31
Maintenance of Miscellaneous Distribution Plant (576)	15,879	32
Total Distribution Expenses	57,152	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,531	33
Accounting and Collecting Labor (902)	11,749	34
Supplies and Expenses (903)	449	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	18,729	
SALES EXPENSES		
Sales Expenses (910)	709	37
Total Sales Expenses	709	

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)	10,466	38
Office Supplies and Expenses (921)	10,729	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	1,901	41
Property Insurance (924)	9,705	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	39,929	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	5,528	46
Transportation Expenses (933)	6,972	47
Maintenance of General Plant (935)	904	48
Total Administrative and General Expenses	86,134	
Total Operation and Maintenance Expenses	994,490	

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		25,933	1
Social Security		8,012	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		1,317	4
Other (specify): NONE			5
Total tax expense		<u>35,262</u>	

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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233878				3
County tax rate	mills		6.439791				4
Local tax rate	mills		8.026141				5
School tax rate	mills		11.382185				6
Voc. school tax rate	mills		2.524826				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.606821				10
Less: state credit	mills		1.973944				11
Net tax rate	mills		26.632877				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.026141				14
Combined School Tax Rate	mills		13.907011				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.933152				17
Total Tax Rate	mills		28.606821				18
Ratio of Local and School Tax to Total	dec.		0.766711				19
Total tax net of state credit	mills		26.632877				20
Net Local and School Tax Rate	mills		20.419708				21
Utility Plant, Jan. 1	\$	1,267,225	1,267,225				22
Materials & Supplies	\$	59,165	59,165				23
Subtotal	\$	1,326,390	1,326,390				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,326,390	1,326,390				26
Assessment Ratio	dec.		0.855147				27
Assessed Value	\$	1,134,258	1,134,258				28
Net Local & School Rate	mills		20.419708				29
Tax Equiv. Computed for Current Year	\$	23,161	23,161				30
Tax Equivalent per 1994 PSC Report	\$	25,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	25,933					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	38,454		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	107,175	1,525	38
Overhead Conductors and Devices (365)	99,808	2,010	39
Underground Conduit (366)	12,451		40
Underground Conductors and Devices (367)	141,664	10,546	41
Line Transformers (368)	260,708	14,594	42
Services (369)	156,777	10,909	43
Meters (370)	86,559	3,851	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	72,760	4,027	47
Total Distribution Plant	976,356	47,462	
GENERAL PLANT			
Land and Land Rights (389)	1,800		48
Structures and Improvements (390)	64,644		49
Office Furniture and Equipment (391)	21,400	1,333	50
Computer Equipment (391.1)	4,531		51
Transportation Equipment (392)	38,669		52
Stores Equipment (393)	1,282		53
Tools, Shop and Garage Equipment (394)	16,826	286	54
Laboratory Equipment (395)	12,988		55
Power Operated Equipment (396)	120,633		56
Communication Equipment (397)	7,011		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			38,454 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	270		108,430 38
Overhead Conductors and Devices (365)			101,818 39
Underground Conduit (366)			12,451 40
Underground Conductors and Devices (367)			152,210 41
Line Transformers (368)			275,302 42
Services (369)			167,686 43
Meters (370)	820		89,590 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			76,787 47
Total Distribution Plant	1,090	0	1,022,728
GENERAL PLANT			
Land and Land Rights (389)			1,800 48
Structures and Improvements (390)			64,644 49
Office Furniture and Equipment (391)			22,733 50
Computer Equipment (391.1)			4,531 51
Transportation Equipment (392)			38,669 52
Stores Equipment (393)			1,282 53
Tools, Shop and Garage Equipment (394)			17,112 54
Laboratory Equipment (395)			12,988 55
Power Operated Equipment (396)			120,633 56
Communication Equipment (397)			7,011 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)	1,085	58
Other Tangible Property (399)	0	59
Total General Plant	290,869	1,619
Total utility plant in service directly assignable	1,267,225	49,081
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	1,267,225	49,081

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)			1,085 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	292,488
Total utility plant in service directly assignable	1,090	0	1,315,216
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	1,090	0	1,315,216

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)	0.59	17.72	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	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).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	3,884	Tuesday	01/05/1999	12:00	1,952	1
February	02	3,437	Thursday	02/18/1999	09:00	1,618	2
March	03	3,469	Monday	03/08/1999	11:00	1,709	3
April	04	3,257	Tuesday	04/06/1999	09:00	1,509	4
May	05	3,234	Friday	05/28/1999	12:00	1,528	5
June	06	3,910	Tuesday	06/08/1999	02:00	1,627	6
July	07	4,353	Thursday	07/29/1999	02:00	1,920	7
August	08	3,776	Friday	08/27/1999	03:00	1,689	8
September	09	3,843	Friday	09/03/1999	03:00	1,555	9
October	10	3,255	Wednesday	10/20/1999	08:00	1,579	10
November	11	3,426	Tuesday	11/30/1999	09:00	1,589	11
December	12	4,051	Tuesday	12/21/1999	08:00	1,919	12
Total		43,895				20,194	

System Name WPPI

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

Type of Reading	Supplier
15 minutes integrated	WPPI

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	20,390	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	20,390	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	19,102	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	19,102	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,288	27
Total Energy Losses	1,288	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.3168%	29
Total Disposition of Energy	20,390	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	873	7,684	1
Total Sales for Residential Sales		873	7,684	
Commercial & Industrial				
COMMERCIAL	CG-1	155	4,933	2
LARGE POWER	CP-2	17	5,955	3
INTERDEPARTMENTAL	MP-1	1	326	4
Total Sales for Commercial & Industrial		173	11,214	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	204	5
Total Sales for Public Street & Highway Lighting		1	204	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,047	19,102	

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)	
		473,027	2,899	475,926	1
0	0	473,027	2,899	475,926	
		284,327	982	285,309	2
24,317		327,767	404	328,171	3
		12,095	(3)	12,092	4
24,317	0	624,189	1,383	625,572	
		26,606	(8)	26,598	5
0	0	26,606	(8)	26,598	
				0	6
0	0	0	0	0	
24,317	0	1,123,822	4,274	1,128,096	

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	WPPI				1
Point of Delivery	SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	4160				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	43,898				6
Average load factor	63.6282%				7
Total Cost of Purchased Power	831,766				8
Average cost per kWh	0.0408				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	888	1,064			12
February	815	802			13
March	892	817			14
April	797	712			15
May	737	790			16
June	864	760			17
July	946	974			18
August	886	803			19
September	792	963			20
October	783	796			21
November	813	776			22
December	996	924			23
Total kWh (000)	10,209	10,181			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)	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 (\$)	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)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

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)	(b)	(c)	Utility Designation (d)	(e)	(f)
--------------------	-----	-----	----------------------------	-----	-----

NONE

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	1,100	439	15,100	1
Acquired during year	43	10	680	2
Total	1,143	449	15,780	3
Retired during year	41			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,102	449	15,780	6
Number end of year accounted for as follows:				7
In customers' use		387	12,905	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises	1,050			11
In stock	52	62	2,875	12
Total end of year	1,102	449	15,780	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	1,500	52	33,300	1
Mercury Vapor	175	69	48,000	2
Mercury Vapor	400	1	500	3
Other	1,500	8	7,800	4
Sodium Vapor	70	5	4,700	5
Sodium Vapor	100	125	85,000	6
Sodium Vapor	150	19	13,769	7
Sodium Vapor	250	16	10,800	8
Total		295	203,869	
Ornamental				
Sodium Vapor	250	26	17,500	9
Total		26	17,500	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

account 923- outside services employed has decreased due to lower level of engineering, mapping and other consultive services.

account 926- decrease in employee pensions and benefits reflective of changes in payroll mix and benefit plan cost.

Electric Utility Plant in Service (Page E-06)

account 367- plant additions reflect work in the industrial park to provide basic and upgraded service.

account 369- increase reflects costs incurred for new customer additions primarily in the industrial park.
