



3014 (02-09-04)

ANNUAL REPORT

OF

Name: JUNEAU UTILITY COMMISSION

Principal Office: 150 MILLER STREET
P.O. BOX 163
JUNEAU, WI 53039-0163

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: JUNEAU UTILITY COMMISSION

Utility Address: 150 MILLER STREET
P.O. BOX 163
JUNEAU, WI 53039-0163

When was utility organized? 1/1/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR ANDREW R. CHRISTENSEN CPA

Title: CLERK/TREASURER

Office Address:

150 MILLER STREET
P.O. BOX 163
JUNEAU, WI 53039-0163

Telephone: (920) 386 - 4800 EXT 15

Fax Number: (920) 386 - 4802

E-mail Address: juneau@powercom.net

Utility employee in charge of correspondence concerning this report:

Name: MS SANDRA L MARX

Title: UTILITY ACCOUNTANT

Office Address:

150 MILLER STREET
P.O. BOX 163
JUNEAU, WI 53039-0163

Telephone: (920) 386 - 4800 EXT 21

Fax Number: (920) 386 - 4802

E-mail Address: juneau@powercom.net

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

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

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

Name: VIRCHOW, KRAUSE & COMPANY LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53717-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 248 - 8532

E-mail Address:

Date of most recent audit report: 2/17/2000

Period covered by most recent audit: YEAR ENDING 1999

Names and titles of utility management including manager or superintendent:

Name: MR MERLIN LUEDKE /ROSS CANNIFF

Title: ELECTRIC SUPERINTENDENT/WATER-WASTEWATER SUPERINTE

Office Address:

150 MILLER STREET
P.O. BOX 163
JUNEAU, WI 53039-0163

Telephone: (920) 386 - 4808

Fax Number: (920) 386 - 4803

E-mail Address: juneau@powercom.net

Name of utility commission/committee: JUNEAU UTILITY COMMISSION

Names of members of utility commission/committee:

- MR CHARLES SCHUSTER, COMMISSIONER
- MR ROBERT SELCHERT, COMMISSIONER
- MR KENNETH STOCK, COMMISSIONER
- MR ROSS TILLEMA, COMMISSIONER
- MR DANIEL WEGENER, PRESIDENT

Is sewer service rendered by the utility? YES

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,063,563	2,037,751	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,522,150	1,506,460	2
Depreciation Expense (403)	164,979	152,881	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	141,423	143,921	5
Total Operating Expenses	1,828,552	1,803,262	
Net Operating Income	235,011	234,489	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	235,011	234,489	
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)	57,614	36,563	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	57,614	36,563	
Total Income	292,625	271,052	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	292,625	271,052	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	59,957	12,383	14
Amortization of Debt Discount and Expense (428)	6,717	3,285	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	5,826	16,449	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	72,500	32,117	
Net Income	220,125	238,935	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,609,138	2,370,203	20
Balance Transferred from Income (433)	220,125	238,935	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)	42,607	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,786,656	2,609,138	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME ON INVESTMENTS - ELECTRIC	19,702	5
INTEREST INCOME ON INVESTMENTS - WATER	37,912	6
Total (Acct. 419):	57,614	
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):		
TRANSFER TO CITY	42,607	13
Total (Acct. 439)--Debit:	42,607	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		3,458			3,458	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		3,458			3,458	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	3,458	0	0	3,458	
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	422,795	1,640,768	0	0	2,063,563	1
Less: interdepartmental sales	3,638	14,689	0	0	18,327	2
Less: interdepartmental rents	0	118		0	118	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:						
INTERDEPARTMENT RENTS ATTRIBUTED TO UNREGULATED SEWER			18		18	6
Revenues subject to Wisconsin Remainder Assessment	419,157	1,625,979	0	0	2,045,136	

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	58,362		58,362	1
Electric operating expenses	154,722		154,722	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	1,296		1,296	8
Electric utility plant accounts	13,066		13,066	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	673		673	13
Accum. prov. for depreciation of electric plant	3,870		3,870	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	231,989	0	231,989	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,175,324	5,719,559	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,946,713	1,866,437	2
Net Utility Plant	4,228,611	3,853,122	
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)	265,524	0	5
Other Investments (124)	0	0	6
Special Funds (125)	744,094	1,010,143	7
Total Other Property and Investments	1,009,618	1,010,143	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	318,610	505,250	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	162,617	155,416	11
Other Accounts Receivable (143)	5,829	29,214	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,436	11,009	14
Materials and Supplies (150)	67,501	69,165	15
Prepayments (165)	5,807	5,871	16
Other Current and Accrued Assets (170)	630	590	17
Total Current and Accrued Assets	567,430	776,515	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,757	27,474	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	20,757	27,474	
Total Assets and Other Debits	5,826,416	5,667,254	

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)	1,043,023	995,338	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,786,656	2,609,138	23
Total Proprietary Capital	3,829,679	3,604,476	
LONG-TERM DEBT			
Bonds (221)	1,083,479	1,083,479	24
Advances from Municipality (223)	37,578	183,468	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,121,057	1,266,947	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	140,306	107,598	28
Payables to Municipality (233)	105	623	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	123,702	121,962	31
Interest Accrued (237)	16,791	13,359	32
Other Current and Accrued Liabilities (238)	41,216	36,296	33
Total Current and Accrued Liabilities	322,120	279,838	
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)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	553,560	515,993	41
Total Liabilities and Other Credits	5,826,416	5,667,254	

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)	3,275,662	0	0	2,808,988	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)	1,685			88,989	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,277,347	0	0	2,897,977	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	546,533	0	0	1,400,180	10
Total Accumulated Provision	546,533	0	0	1,400,180	
Net Utility Plant	2,730,814	0	0	1,497,797	

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	535,985	1,330,452			1,866,437	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	65,104	99,875			164,979	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,195				1,195	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,349	5,970			7,319	10
Other credits (specify):						11
					0	12
Total credits	67,648	105,845	0	0	173,493	13
Debits during year						14
Book cost of plant retired	50,541	30,650			81,191	15
Cost of removal	6,559	5,467			12,026	16
Other debits (specify):						17
					0	18
Total debits	57,100	36,117	0	0	93,217	19
Balance End of Year	546,533	1,400,180	0	0	1,946,713	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.07%	3.64%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			56,439		56,439	59,028	2
Total Electric Utility					56,439	59,028	

Account	Total End of Year	Amount Prior Year	
Electric utility total	56,439	59,028	1
Water utility	11,062	10,137	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	67,501	69,165	

**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)				
1998 LOSS ON REFUNDING	4,889	429	7,750	1
1998 REVENUE BONDS	1,828	428	13,007	2
Total			20,757	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	995,338	1
Changes during year (explain):		
WATER IMPROVEMNTS PAID BY CITY(PARTLY TO BE ASSESSED TO PROPERTY OW	31,916	2
WATER IMPROVEMENTS PAID BY CITY-TIF	14,135	3
WATER IMPROVEMENTS PAID BY CITY - RIDGE ROAD DEVELOPMENT	1,634	4
Balance end of year	<u>1,043,023</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)	
1998 REVENUE BONDS	07/15/1998	03/01/2018	4.86%	1,083,479	1
Total Bonds (Account 221):				1,083,479	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
JOINT - ADVANCE FROM CITY	08/15/1995	03/01/2000	4.88%	8,429	1
1997 REFINANCED - TO CITY	10/20/1994	03/01/2000	5.75%	29,149	2
Total for Account 223				37,578	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	121,962	1
Accruals:		
Charged water department expense	65,799	2
Charged electric department expense	75,624	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	141,423	
Taxes paid during year:		
County, state and local taxes	120,741	6
Social Security taxes	16,050	7
PSC Remainder Assessment	2,553	8
Other (explain):		
GROSS RECEIPTS TAX	339	9
Total payments and other debits	139,683	
Balance end of year	123,702	

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)					
1989 REFUNDING BONDS	0			0	1
1998 REVENUE BONDS	13,359	59,957	56,525	16,791	2
Subtotal	13,359	59,957	56,525	16,791	
Advances from Municipality (223)					
ADVANCE -	0	5,826	5,826	0	3
Subtotal	0	5,826	5,826	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	13,359	65,783	62,351	16,791	

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	263,217	252,776	0	0	0	515,993	1
Add credits during year:							
For Services	24,404					24,404	2
For Mains	7,046					7,046	3
Other (specify):							
HYDRANT	2,626					2,626	4
PRIMARY EXTENSIONS		4,078				4,078	5
SECONDARY MAIN		1,846				1,846	6
REMOVED AND ADDED POLES DUE TO BUILDING CONSTRUCTION		1,493				1,493	7
Deduct charges (specify):							
EMBEDDED CREDIT RECALCULATION-DODGE COUNTY ADM. BLDG		3,635				3,635	8
EMBEDDED CREDITS-FEHRMAN & GFS		291				291	9
NONE						0	10
Balance End of Year	297,293	256,267	0	0	0	553,560	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	11

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):		
SWR	228,180	1
TIF	37,344	2
Total (Acct. 123):	265,524	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE FUND - ELECTRIC	20,490	4
RESERVE FUND - WATER	75,738	5
DEPRECIATION FUND - ELECTRIC	1,618	6
REDEMPTION FUND - ELECTRIC	13,377	7
REDEMPTION FUND - WATER	4,763	8
EQUIPMENT REPLACEMENT FUND - ELECTRIC	115,909	9
EQUIPMENT REPLACEMENT FUND - WATER	96,437	10
RESERVE FUND - CONSTRUCTION	415,762	11
Total (Acct. 125):	744,094	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	126,119	13
Electric	36,498	14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	162,617	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17
Merchandising, jobbing and contract work		18
Other (specify):		
MISCELLANEOUS INVOICES - ELECTRIC	5,517	19
MISCELLANEOUS INVOICES - WATER	312	20
Total (Acct. 143):	5,829	
Receivables from Municipality (145):		
MISCELLANEOUS - ELECTRIC	4,927	21
MISCELLANEOUS - WATER	358	22

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)	
Receivables from Municipality (145):		
UTILITY BILLS ON TAX ROLL	1,151	23
Total (Acct. 145):	6,436	
Prepayments (165):		
ELECTRIC - REMAINDER ASSESSMENT	2,227	24
WATER - REMAINDER ASSESSMENT	589	25
WATER/ELECTRIC - PREPAID INSURANCE	2,991	26
Total (Acct. 165):	5,807	
Extraordinary Property Losses (182):		
NONE		27
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		28
Total (Acct. 183):	0	
Payables to Municipality (233):		
WATER = 30.00 ELECTRIC = 75.00	105	29
Total (Acct. 233):	105	
Other Deferred Credits (253):		
NONE		30
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	3,095,804	2,784,043	0	0	5,879,847	1
Materials and Supplies	10,599	57,733	0	0	68,332	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	541,259	1,365,316	0	0	1,906,575	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	280,255	254,521	0	0	534,776	6
Other (specify):					0	7
Average Net Rate Base	2,284,889	1,221,939	0	0	3,506,828	
Net Operating Income	162,372	72,639	0	0	235,011	8
Net Operating Income as a percent of Average Net Rate Base	7.11%	5.94%	N/A	N/A	6.70%	

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	1,019,180	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,697,897	3
Other (Specify):		4
Total Average Proprietary Capital	3,717,077	
Net Income		
Net Income	220,125	5
Percent Return on Proprietary Capital	5.92%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416) (Page F-03)

INSTALLED STREET LIGHTS AND SOLD TO CITY OF JUNEAU AT COST

Balance Sheet End-of-Year Account Balances (Page F-19)

a/c 143: pole contact charges, repair airport lights, install primary extension, temporary service for new jail.ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 1, 2000

Mr. Andrew R. Christensen, CPA, Clerk Treasurer
Juneau Utility Commission
150 Miller Street
P.O. Box 163
Juneau, WI 53039-0163

1999 Analytical Review DWCCA-2790-ELE

Dear Mr. Christensen:

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

1. We noted \$5,517 reported in Account 143, Other Accounts Receivable, Balance Sheet End of Year Account Balances schedule, described as "miscellaneous invoices - electric." Please provide a brief description of this amount pursuant to the schedule note that asks for detail for amounts greater than \$5,000.
2. We noted that total Pumping Expenses, Water Operation & Maintenance Expenses schedule, increased over 25% and \$5,000 without explanation. Please provide a brief explanation.
3. We noted additions on both Water Services and Water Mains schedules. The schedule notes to both schedules indicated a portion of the financing was through assessments to the property owners. Please explain the basis for those assessments and if any assessments were deferred.

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

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\2790.doc

FINANCIAL SECTION FOOTNOTES

cc: Mr. Daniel Wegener, President

response received 9/7/00:

1. detail provided
 2. electric back bill due to multiplier not calculating correctly on well no. 2.
 3. 1/3 to property owner and 1/3 to city. Deferred over the next five years.
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	417,225	1
Total Sales of Water	417,225	
Other Operating Revenues		
Forfeited Discounts (470)	1,709	2
Miscellaneous Service Revenues (471)	227	3
Rents from Water Property (472)	7	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,627	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,570	
Total Operating Revenues	422,795	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	26,185	9
Water Treatment Expenses (630-635)	10,390	10
Transmission and Distribution Expenses (640-655)	45,827	11
Customer Accounts Expenses (901-904)	5,097	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	42,021	14
Total Operation and Maintenance Expenses	129,520	
Other Operating Expenses		
Depreciation Expense (403)	65,104	15
Amortization Expense (404-407)		16
Taxes (408)	65,799	17
Total Other Operating Expenses	130,903	
Total Operating Expenses	260,423	
NET OPERATING INCOME	162,372	

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	680	33,634	151,103	4
Commercial	76	9,512	32,381	5
Industrial	12	4,663	12,244	6
Total Metered Sales to General Customers (461)	768	47,809	195,728	
Private Fire Protection Service (462)	12		12,430	7
Public Fire Protection Service (463)	789		154,726	8
Other Sales to Public Authorities (464)	14	25,820	50,703	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	6	511	3,638	12
Total Sales of Water	1,589	74,140	417,225	

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)	154,726	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)	154,726	
Forfeited Discounts (470):		
Customer late payment charges	1,709	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,709	
Miscellaneous Service Revenues (471):		
2% ADMINISTRATION FEE & INSPECTION FEES	227	7
Total Miscellaneous Service Revenues (471)	227	
Rents from Water Property (472):		
MACHINE	7	8
Total Rents from Water Property (472)	7	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,627	10
Other (specify): NONE		11
Total Other Water Revenues (474)	3,627	
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)	3,929	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	9,951	7
Operation Supplies and Expenses (623)	7,780	8
Maintenance of Pumping Plant (625)	4,525	9
Total Pumping Expenses	26,185	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	4,763	10
Chemicals (631)	3,726	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	1,901	13
Total Water Treatment Expenses	10,390	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	22,734	14
Operation Supplies and Expenses (641)	10,036	15
Maintenance of Distribution Reservoirs and Standpipes (650)	825	16
Maintenance of Mains (651)	5,918	17
Maintenance of Services (652)	3,905	18
Maintenance of Meters (653)	53	19
Maintenance of Hydrants (654)	2,356	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	45,827	

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)	1,474	22
Accounting and Collecting Labor (902)	2,666	23
Supplies and Expenses (903)	957	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	5,097	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,597	27
Office Supplies and Expenses (921)	2,193	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,320	30
Property Insurance (924)	1,517	31
Injuries and Damages (925)	4,231	32
Employee Pensions and Benefits (926)	15,291	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	1,631	36
Maintenance of General Plant (935)	241	37
Total Administrative and General Expenses	42,021	
 Total Operation and Maintenance Expenses	 129,520	

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		62,085	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,221	2
Net property tax equivalent		60,864	
Social Security	151=3562 153=884	4,396	3
PSC Remainder Assessment		539	4
Other (specify): NONE			5
Total tax expense		<u>65,799</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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213200				3
County tax rate	mills		6.522267				4
Local tax rate	mills		7.876737				5
School tax rate	mills		14.951216				6
Voc. school tax rate	mills		1.527212				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.090632				10
Less: state credit	mills		2.091936				11
Net tax rate	mills		28.998696				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.876737				14
Combined School Tax Rate	mills		16.478428				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.355165				17
Total Tax Rate	mills		31.090632				18
Ratio of Local and School Tax to Total	dec.		0.783360				19
Total tax net of state credit	mills		28.998696				20
Net Local and School Tax Rate	mills		22.716426				21
Utility Plant, Jan. 1	\$	2,915,947	2,915,947				22
Materials & Supplies	\$	26,482	26,482				23
Subtotal	\$	2,942,429	2,942,429				24
Less: Plant Outside Limits	\$	29,000	29,000				25
Taxable Assets	\$	2,913,429	2,913,429				26
Assessment Ratio	dec.		0.938086				27
Assessed Value	\$	2,733,047	2,733,047				28
Net Local & School Rate	mills		22.716426				29
Tax Equiv. Computed for Current Year	\$	62,085	62,085				30
Tax Equivalent per 1994 PSC Report	\$	60,345					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	62,085					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)	4,084		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)	37,523		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	41,607	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	155,913		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,911	23,795	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	245		20
Total Pumping Plant	189,069	23,795	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	47,833		22
Water Treatment Equipment (332)	157,596		23
Total Water Treatment Plant	205,429	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	15	24
Structures and Improvements (341)	15,442		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)			4,084	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)			37,523	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	41,607	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			155,913	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	16,985		39,721	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	245		0	20
Total Pumping Plant	17,230	0	195,634	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			47,833	22
Water Treatment Equipment (332)			157,596	23
Total Water Treatment Plant	0	0	205,429	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			15	24
Structures and Improvements (341)			15,442	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)	350,055		26
Transmission and Distribution Mains (343)	1,395,024	227,486	27
Fire Mains (344)	0		28
Services (345)	304,877	101,018	29
Meters (346)	114,714	13,821	30
Hydrants (348)	178,358	32,508	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,358,470	374,848	
GENERAL PLANT			
Land and Land Rights (389)	1,854		33
Structures and Improvements (390)	15,904		34
Office Furniture and Equipment (391)	4,603	387	35
Computer Equipment (391.1)	13,890	3,184	36
Transportation Equipment (392)	27,556	7,890	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	9,564		39
Laboratory Equipment (395)	1,656		40
Power Operated Equipment (396)	17,863		41
Communication Equipment (397)	23,466	152	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	5,016		44
Other Tangible Property (399)	0		45
Total General Plant	121,372	11,613	
Total utility plant in service directly assignable	2,915,947	410,256	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,915,947	410,256	

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)			350,055 26
Transmission and Distribution Mains (343)	3,106		1,619,404 27
Fire Mains (344)			0 28
Services (345)	1,234		404,661 29
Meters (346)	12,418		116,117 30
Hydrants (348)	6,063		204,803 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	22,821	0	2,710,497
GENERAL PLANT			
Land and Land Rights (389)			1,854 33
Structures and Improvements (390)			15,904 34
Office Furniture and Equipment (391)			4,990 35
Computer Equipment (391.1)	4,614		12,460 36
Transportation Equipment (392)	4,802		30,644 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	874		8,690 39
Laboratory Equipment (395)			1,656 40
Power Operated Equipment (396)			17,863 41
Communication Equipment (397)	200		23,418 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,016 44
Other Tangible Property (399)			0 45
Total General Plant	10,490	0	122,495
Total utility plant in service directly assignable	50,541	0	3,275,662
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	50,541	0	3,275,662

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			7,537	7,537	1
February			6,974	6,974	2
March			7,697	7,697	3
April			7,630	7,630	4
May			8,400	8,400	5
June			7,878	7,878	6
July			8,605	8,605	7
August			8,546	8,546	8
September			7,664	7,664	9
October			7,238	7,238	10
November			6,827	6,827	11
December			7,538	7,538	12
Total for year	0	0	92,534	92,534	
Less: Measured or estimated water used in main flushing and water treatment during year				2,102	13
Less: Other utility use				12	14
Other utility use explanation:					15
ESTIMATED LOSS FROM WATER MAIN BREAK					
Water pumped into distribution system				90,420	16
Less: Water sold				74,140	17
Losses and unaccounted for				16,280	18
Percent unaccounted for to the nearest whole percent (%)				18%	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				498	21
Date of maximum: 7/12/1999					22
Cause of maximum:					23
PUMP CYCLED MORE THAN ONCE IN A 24 HOUR PERIOD					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 10/2/1999					25
Total KWH used for pumping for the year				129,649	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1, 128 S MAIN STREET	1	666	12	400,000	Yes	1
WELL #2, 239 S MILL STREET	2	680	24	330,000	Yes	2
WELL #3, 330 SOUTH STREET	3	625	24	820,000	Yes	3

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	WELL#1	WELL#2	WELL#3	1
Location	128 S MAIN STREET	239 S MILL STREET	330 SOUTH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1988	1936	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	280	230	570	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	US	US	9 10
Year Installed	1936	1996	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #1 - WELL #1	TOWER #1 - WELL #3	TOWER #1 - WELL#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1984	1984	1984	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	145	145	145	6
Total capacity in gallons	500,000	500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600	0.8640	0.3600	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,663		0	(468)	4,195	1
M	D	6.000	31,469	803	2,010	(779)	29,483	2
M	D	8.000	14,621	55	644	(324)	13,708	3
M	D	10.000	16,809	3,876	0	(96)	20,589	4
M	D	12.000	7,803	0	0	730	8,533	5
Total Within Municipality			75,365	4,734	2,654	(937)	76,508	
M	D	10.000	4,375	0	0	0	4,375	6
Total Outside of Municipality			4,375	0	0	0	4,375	
Total Utility			79,740	4,734	2,654	(937)	80,883	

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)	
L	0.750	116		42	0	74		1
M	0.750	123	51	0	0	174		2
M	1.000	358	0	0	0	358		3
M	1.250	1	0	0	0	1		4
M	1.500	8		0	0	8		5
L	1.500	8	0	0	0	8		6
M	2.000	23	1	0	0	24		7
P	4.000	1	0	0	0	1		8
M	4.000	11	0	1	0	10		9
M	6.000	5	2	1	0	6		10
M	8.000	1	1	0	0	2	1	11
M	10.000		1			1	1	12
Total Utility		655	56	44	0	667	2	

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	888	112	128	0	872	266	1
0.750	9	2	0	0	11	0	2
1.000	13	1	0	0	14	0	3
1.250	2	0	1	0	1	0	4
1.500	12	1	1	0	12	5	5
2.000	17	2	1	0	18	2	6
3.000	3	0	0	0	3	2	7
4.000	2	0	0	0	2	0	8
6.000	1	0	0	0	1	1	9
Total:	947	118	131	0	934	276	

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	684	51	6	8	0	123	872	1
0.750	0	5	2	0	0	4	11	2
1.000	0	9	2	1	0	2	14	3
1.250	0	1	0	0	0	0	1	4
1.500	0	7	1	0	0	4	12	5
2.000	0	4	1	8	0	5	18	6
3.000	0	0	1	0	2	0	3	7
4.000	0	0	0	2	0	0	2	8
6.000	0	0	0	1	0	0	1	9
Total:	684	77	13	20	2	138	934	

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	1				1	1
Within Municipality	146	12	7		151	2
Total Fire Hydrants	147	12	7	0	152	
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:	136
Number of distribution system valves end of year:	232
Number of distribution valves operated during year:	192

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 641 - ADDITIONAL WATER TESTING NEEDED PER DNR

electric utility backbilled for 24 months because multiplier on well 2 was not calculating correctly, resulting in higher bills May through December. More maintenance on well 2.ele

Water Utility Plant in Service (Page W-08)

A/C 325 & 328 - REPLACE PUMP AT WELL #3 - JUNK OLD PUMP(S)

A/C 343 -ADD 803' OF 6" MAIN, 45' OF 8" MAIN, 3876' OF 10" MAIN, 3 6" VALVES, 4 8" VALVES AND 17 10" VALVES - REMOVE 2010' OF 6" MAIN, 670' OF 8" MAIN, 1 8" VALVE & 18 10" VALVES

A/C 346 - ADD 118 METERS, JUNK 131 METERS

A/C 348 - ADD 12 HYDRANTS, JUNK 7 HYDRANTS

A/C 391 - COPIER LEASE AND 1 FIREPROOF CABINET

A/C 391.1 - WATER'S PORTION OF NEW COMPUTERS AND SOFTWARE AT CITY HALL. JUNK OLD COMPUTERS AND SOFTWARE AT CITY HALL.

A/C 392 - PURCHASE NEW 1999 TRUCK(SHARED WITH SEWER UTILITY) - SOLD TRUCK #12U (SHARED WITH SEWER UTILITY)

A/C 394 - JUNK WS STEAM THAWER

A/C 397 - REPLACE BASE RADIO AT CITY HALL - JUNK OLD ONE DAMAGED BY LIGHTENING

Pumping & Power Equipment (Page W-13)

WELL#3 - ELIMINATED BOOSTER PUMP AND MODIFIED DEEP WELL PUMP WITH LARGE MOTER.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

ADJUSTMENTS ARE TO MAKE REPORT MATCH THE CITY MAPS, WHICH WERE ADJUSTED TO ACTUAL BELIEVED TO BE IN PLACE - NO DOLLAR ADJUSTMENTS WERE MADE FOR THESE ADJUSTMENTS AS WE FEEL THE CORRECT ADJUSTMENTS WERE MADE AT TIME OF INSTALL AND REMOVAL, BUT MISSED ON THIS REPORT.

10" MAIN
3614' FINANCED BY UTILITY AND
262' FINANCED BY CITY (TIF)

8" MAIN
28' CONTRIBUTED BY PROPERTY OWNER (THE DODGE COUNTY JAIL)
17' FINANCED BY UTILITY
10' FINANCED BY UTILITY

6" MAIN
455' FINANCED BY CITY WHICH ASSESSED PART TO PROPERTY OWNERS
161' FINANCED BY PROPERTY OWNER (FEHRMAN) AND
44' FINANCED BY UTILITY
44' WAS FINANCED BY CITY AND
99' WAS FINANCED BY DEVELOPER (GFS)

1/3 to property owner, 1/3 to City, deferred by City and are receivable in installments over next five years. ele

Water Services (Page W-16)

1" Services:
41 - financed by utility
6 - financed by city which assessed part to property owners
1 - financed by developer - actual costs were used
1 - financed by property owner - used cost of \$1000/services as on Cz-1
2 - financed by property owner - used actual costs

2" Services:
1 - financed by Utility

6" Services:
2 - fiananced by Utility

8" Service:
1 - financed by property owner - used estimated costs - will not be used.

10" Service
1 - financed by property owner - used estimated costs - not in service at end of 1999.

1/3 to property owner, 1/3 to City. Deferred by City and are receivable in installments over the next five years. ele

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,629,418	1
Total Sales of Electricity	1,629,418	
Other Operating Revenues		
Forfeited Discounts (450)	4,451	2
Miscellaneous Service Revenues (451)	991	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	5,379	5
Interdepartmental Rents (455)	118	6
Other Electric Revenues (456)	411	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	11,350	
Total Operating Revenues	1,640,768	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,134,203	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	114,742	11
Customer Accounts Expenses (901-904)	18,837	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	124,848	14
Total Operation and Maintenance Expenses	1,392,630	
Other Expenses		
Depreciation Expense (403)	99,875	15
Amortization Expense (404-407)		16
Taxes (408)	75,624	17
Total Other Expenses	175,499	
Total Operating Expenses	1,568,129	
NET OPERATING INCOME	72,639	

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	4,451	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,451	
Miscellaneous Service Revenues (451):		
NSF FEE	375	3
RECONNECTION FEES	330	4
2% ADMINISTRATION FEES	286	5
Total Miscellaneous Service Revenues (451)	991	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS	4,516	7
MACHINE	863	8
Total Rent from Electric Property (454)	5,379	
Interdepartmental Rents (455):		
WATER & SEWER	118	9
Total Interdepartmental Rents (455)	118	
Other Electric Revenues (456):		
DIVIDEND CHECK	85	10
NSF FEE	25	11
SALES TAX DISCOUNT	301	12
Total Other Electric Revenues (456)	411	
Amortization of Construction Grants (457):		
NONE		13
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,134,203	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,134,203	
Total Power Production Expenses	1,134,203	
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)	6,342	20
Line and Station Labor (561)	60,235	21
Line and Station Supplies and Expenses (562)	12,127	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	3,555	27
Maintenance of Lines (572)	23,200	28
Maintenance of Line Transformers (573)	918	29
Maintenance of Street Lighting and Signal Systems (574)	7,040	30
Maintenance of Meters (575)	1,325	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	114,742	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,514	33
Accounting and Collecting Labor (902)	11,234	34
Supplies and Expenses (903)	3,089	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	18,837	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	39,922	38
Office Supplies and Expenses (921)	6,100	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	11,797	41
Property Insurance (924)	1,916	42
Injuries and Damages (925)	8,152	43
Employee Pensions and Benefits (926)	39,100	44
Regulatory Commission Expenses (928)	10,648	45
Miscellaneous General Expenses (930)	2,753	46
Transportation Expenses (933)	4,161	47
Maintenance of General Plant (935)	299	48
Total Administrative and General Expenses	124,848	
Total Operation and Maintenance Expenses	1,392,630	

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		61,617	1
Social Security	151=9445 153=2209	11,654	2
Wisconsin Gross Receipts Tax		339	3
PSC Remainder Assessment		2,014	4
Other (specify): NONE			5
Total tax expense		<u>75,624</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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213200				3
County tax rate	mills		6.522267				4
Local tax rate	mills		7.876737				5
School tax rate	mills		14.951216				6
Voc. school tax rate	mills		1.527212				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.090632				10
Less: state credit	mills		2.091936				11
Net tax rate	mills		28.998696				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.876737				14
Combined School Tax Rate	mills		16.478428				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.355165				17
Total Tax Rate	mills		31.090632				18
Ratio of Local and School Tax to Total	dec.		0.783360				19
Total tax net of state credit	mills		28.998696				20
Net Local and School Tax Rate	mills		22.716426				21
Utility Plant, Jan. 1	\$	2,759,098	2,759,098				22
Materials & Supplies	\$	87,197	87,197				23
Subtotal	\$	2,846,295	2,846,295				24
Less: Plant Outside Limits	\$	20,440	20,440				25
Taxable Assets	\$	2,825,855	2,825,855				26
Assessment Ratio	dec.		0.938086				27
Assessed Value	\$	2,650,895	2,650,895				28
Net Local & School Rate	mills		22.716426				29
Tax Equiv. Computed for Current Year	\$	60,219	60,219				30
Tax Equivalent per 1994 PSC Report	\$	61,617					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	61,617					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)	9,327	75	34
Structures and Improvements (361)	46,978		35
Station Equipment (362)	370,835		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	250,098	16,710	38
Overhead Conductors and Devices (365)	265,655	11,013	39
Underground Conduit (366)	4,567	1,494	40
Underground Conductors and Devices (367)	613,303	13,659	41
Line Transformers (368)	357,119	7,950	42
Services (369)	283,570	8,934	43
Meters (370)	107,223	3,667	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	148,099	2,727	47
Total Distribution Plant	2,456,774	66,229	
GENERAL PLANT			
Land and Land Rights (389)	4,973		48
Structures and Improvements (390)	81,477		49
Office Furniture and Equipment (391)	15,370	1,162	50
Computer Equipment (391.1)	42,151	9,553	51
Transportation Equipment (392)	64,310		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	17,840		54
Laboratory Equipment (395)	11,464		55
Power Operated Equipment (396)	45,134		56
Communication Equipment (397)	5,917	455	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)			9,402 34
Structures and Improvements (361)			46,978 35
Station Equipment (362)			370,835 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,977		260,831 38
Overhead Conductors and Devices (365)	4,062		272,606 39
Underground Conduit (366)	102		5,959 40
Underground Conductors and Devices (367)	308		626,654 41
Line Transformers (368)	2,454	3,141	365,756 42
Services (369)	436		292,068 43
Meters (370)	1,061		109,829 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,663		149,163 47
Total Distribution Plant	16,063	3,141	2,510,081
GENERAL PLANT			
Land and Land Rights (389)			4,973 48
Structures and Improvements (390)			81,477 49
Office Furniture and Equipment (391)			16,532 50
Computer Equipment (391.1)	13,745		37,959 51
Transportation Equipment (392)			64,310 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	642		17,198 54
Laboratory Equipment (395)			11,464 55
Power Operated Equipment (396)			45,134 56
Communication Equipment (397)	200		6,172 57

ELECTRIC UTILITY PLANT IN SERVICE

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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)	13,688		58
Other Tangible Property (399)	0		59
Total General Plant	302,324	11,170	
Total utility plant in service directly assignable	2,759,098	77,399	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	2,759,098	77,399	

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)			13,688 58
Other Tangible Property (399)			0 59
Total General Plant	14,587	0	298,907
Total utility plant in service directly assignable	30,650	3,141	2,808,988
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	30,650	3,141	2,808,988

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)	0.14	13.83	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)		1.20	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		0.80	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	2 11
Nonfarm	5 12
Total	7 13
Total customers on rural lines at end of year	7 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	5,073	Tuesday	01/05/1999	11:00	2,898	1
February	02	4,925	Tuesday	02/23/1999	12:00	2,583	2
March	03	4,832	Monday	03/08/1999	15:00	2,925	3
April	04	4,762	Friday	04/23/1999	10:00	2,592	4
May	05	5,186	Monday	05/17/1999	13:00	2,466	5
June	06	6,641	Thursday	06/10/1999	15:00	3,330	6
July	07	6,763	Friday	07/23/1999	13:00	3,402	7
August	08	6,015	Friday	08/27/1999	11:00	3,258	8
September	09	5,873	Friday	09/03/1999	17:00	2,763	9
October	10	4,779	Tuesday	10/05/1999	10:00	2,556	10
November	11	4,914	Tuesday	11/30/1999	12:00	2,889	11
December	12	5,372	Tuesday	12/21/1999	10:00	2,889	12
Total		65,135				34,551	

System Name

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

Type of Reading	Supplier
15 minutes integrated	ALLIANT ENERGY

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	34,551	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	34,551	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	33,170	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	33,170	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,381	27
Total Energy Losses	1,381	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.9970%	29
Total Disposition of Energy	34,551	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				
CITY & RURAL	RG-1	860	6,843	1
Total Sales for Residential Sales		860	6,843	
Commercial & Industrial				
CITY/RURAL/INTERDEPARTMENTAL	CG-1	155	3,286	2
SMALL POWER	CP-1	14	4,338	3
TOD-LARGE POWER	CP-2	7	18,330	4
Total Sales for Commercial & Industrial		176	25,954	
Public Street & Highway Lighting				
STREET LIGHTS/AREA LIGHTING/ATHLETIC FIELDS	MS-1	29	373	5
Total Sales for Public Street & Highway Lighting		29	373	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,065	33,170	

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)	
		372,961	1,497	374,458	1
0	0	372,961	1,497	374,458	
		198,865	(36)	198,829	2
14,778		227,934	242	228,176	3
37,791		791,721	1,670	793,391	4
52,569	0	1,218,520	1,876	1,220,396	
		34,611	(47)	34,564	5
0	0	34,611	(47)	34,564	
				0	6
0	0	0	0	0	
52,569	0	1,626,092	3,326	1,629,418	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	ALLIANT UTILITIES				1
Point of Delivery	HOME ROAD				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	OME RD-SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	65,135				6
Average load factor	72.6647%				7
Total Cost of Purchased Power	1,134,203				8
Average cost per kWh	0.0328				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,335	1,563			12
February	1,213	1,370			13
March	1,353	1,572			14
April	1,253	1,339			15
May	1,199	1,267			16
June	1,500	1,830			17
July	1,603	1,799			18
August	1,519	1,739			19
September	1,292	1,471			20
October	1,210	1,346			21
November	1,272	1,617			22
December	1,400	1,489			23
Total kWh (000)	16,149	18,402			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	Rated Unit Capacity		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				0	0	0	0	0
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	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		0	0	0	0	0
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Downtown	HOME RD				1
Voltage--High Side	69,000	69,000				2
Voltage--Low Side	4,160	4,160				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	4,700	7,000				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	3,349	3,761				7
Dt and Hr of Such Maximum Demand	05/18/1999 10:00	07/23/1999 13:00				8 9
Kwh Output	19,123	15,012				10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						23
Voltage--High Side						24
Voltage--Low Side						25
Num. of Main Transformers in Operation						26
Capacity of Transformers in kVA						27
Number of Spare Transformers on Hand						28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
Kwh Output						31

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	1,117	339	20,864	1
Acquired during year	48	11	328	2
Total	1,165	350	21,192	3
Retired during year	8	5	85	4
Sales, transfers or adjustments increase (decrease)		1	250	5
Number end of year	1,157	346	21,357	6
Number end of year accounted for as follows:				7
In customers' use	1,065	301	19,932	8
In utility's use	2	1	10	9
Inactive transformers on system		3	150	10
Locked meters on customers' premises				11
In stock	90	41	1,265	12
Total end of year	1,157	346	21,357	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	3	2,300	1
Mercury Vapor	400	25	43,800	2
Sodium Vapor	150	39	25,623	3
Sodium Vapor	250	27	29,565	4
Sodium Vapor	400	12	21,024	5
Total		106	122,312	
Ornamental				
Mercury Vapor	400	4	7,008	6
Sodium Vapor	100	47	20,586	7
Sodium Vapor	150	48	31,536	8
Sodium Vapor	250	45	49,275	9
Sodium Vapor	400	8	14,016	10
Total		152	122,421	
Other				
Incandescent	25	14	1,533	11
Incandescent	67	7	2,054	12
Total		21	3,587	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

A/C 562 - ATTENDED LESS TRAINING, HAD LESS PROFESSIONAL SERVICES, CHANGE IN UNIFORM COMPANY-NEW COMPANY IS LESS EXPENSIVE, NOT AS MANY REPAIRS NEEDED.

A/C 572 - LESS REPAIR PARTS NEEDED

Electric Utility Plant in Service (Page E-06)

A/C 364 - ADD 6 POLES, 15 ANCHOR GUY ASSY & 25 CROSS ARMS, REMOVE 22 POLES, 4 ANCHOR GUY ASSY & 37 CROSS ARMS

A/C 365 - ADD 1232' PRIMARY, 7 TERMINATION ASSY. REMOVE 506' PRIMARY AT SINNISSIPPI, 18 DEADENDS AND 2 TERM. ASSY.

A/C 366 - ADD 927' OF PETROFLEX AND 54' OF U-GUARD, REMOVE 75' OF U-GUARD

A/C 367 - ADD 2012' OF PRIMARY, 1 SECTION CABINET & 1 TERM. ASSY, REMOVE 50' OF PRIMARY AT SINNISSIPPI.

A/C 368 - INSTALL 4 BOX PADS, PURCHASE 327.5 kVa TRANSFORMERS, RETIRE 85 kVa TRANSFORMERS, 250 kVa TRANSFORMER WAS RETIRED IN ERROR IN 1995 ADDED BACK IN AS AN ADJUSTMENT.

A/C 369 ADD 225' O/H SERVICES, 1213' OF UNDERGROUND SERVICES, 390' OF OVERHEAD SECONDARY MAIN AND 484' OF UNDERGROUND SECONDARY MAIN. REMOVE 560' OF OVERHEAD SECONDARY MAIN & 270' OF OVERHEAD SERVICE.

A/C 370 PURCHASE 48 METER, RETIRE 8 METERS

A/C 373 ADD 5 STREET LIGHTS, RETIRE 4 STREET LIGHTS

A/C 391 - ELECTRIC DEPT'S PORTION OF COPIER LEASE AND FIREPROOF CABINET AT CITY HALL

A/C 391.1 - ELECTRIC DEPT'S PORTION OF NEW COMPUTERS AND SOFTWARE AT CITY HALL, JUNK OLD COMPUTERS AND SOFTWARE AT CITY HALL

A/C 394 - JUNK BATTERY CHARGER AND HAMMER DRILL

A/C 397 - ELECTRIC DEPT'S PORTION OF NEW BASE RADIO AT CITY HALL, JUNK OLD BASE RADIO THAT WAS DAMAGED BY LIGHTENING STRIKE.
