



3013 (02-09-04)

ANNUAL REPORT

OF

Name: KAUKAUNA, CITY OF ELEC & WTR UTIL

Principal Office: 777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130

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: KAUKAUNA, CITY OF ELEC & WTR UTIL

Utility Address: 777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. MICHAEL J KAWULA

Title: OFFICE MANAGER

Office Address:

777 ISLAND STREET
KAUKAUNA, WI 54130

Telephone: (920) 766 - 5721

Fax Number: (920) 766 - 7698

E-mail Address: mkawula@wppisys.org

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR JOHN LAMBIE

Title: CHAIRMAN

Office Address:

201 W 2ND STREET
P.O. BOX 890
KAUKAUNA, WI 54130

Telephone: (920) 766 - 6310

Fax Number: (920) 766 - 6339

E-mail Address: mayor@kaukauna-wi.org

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR THOMAS L KARMAN

Title: PARTNER

Office Address: SCHENK & ASSOCIATES
200 E WASHINGTON STREET
P.O. BOX 1739
APPLETON, WI 54913-1739

Telephone: (920) 731 - 8111

Fax Number: (920) 731 - 8037

E-mail Address:

Date of most recent audit report: 3/10/1999

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

Names and titles of utility management including manager or superintendent:

Name: MR PETER D PRAST

Title: GENERAL MANAGER

Office Address:
777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130-7077

Telephone: (920) 766 - 5721

Fax Number: (920) 766 - 7698

E-mail Address: pprast@wppisys.org

Name of utility commission/committee: CITY OF KAUKAUNA ELECTRIC & WATER DEPT COMMISSION

Names of members of utility commission/committee:

- MR LANCE GOETZMAN
- MR ROBERT KING
- MR JOHN LAMBIE, CHAIRMAN
- MR ROBERT LAMERS
- MR LEE MEYERHOFER
- MR GEORGE SIMON, SECRETARY
- MR WILLIAM VANDERLOOP

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	31,368,697	29,848,019	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	26,049,757	24,481,550	2
Depreciation Expense (403)	1,659,777	1,508,183	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,483,345	1,338,947	5
Total Operating Expenses	29,192,879	27,328,680	
Net Operating Income	2,175,818	2,519,339	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,175,818	2,519,339	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(1,348)	(2,104)	7
Income from Nonutility Operations (417)	84,089	78,122	8
Nonoperating Rental Income (418)	(13,277)	(75,350)	9
Interest and Dividend Income (419)	529,619	573,100	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	599,083	573,768	
Total Income	2,774,901	3,093,107	
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	2,774,901	3,093,107	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,299,963	1,211,277	14
Amortization of Debt Discount and Expense (428)	45,865	45,503	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	1,711	7,431	17
Other Interest Expense (431)	91	144	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,347,630	1,264,355	
Net Income	1,427,271	1,828,752	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	23,634,634	21,954,080	20
Balance Transferred from Income (433)	1,427,271	1,828,752	21
Miscellaneous Credits to Surplus (434)	0	1,802	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)	150,000	150,000	25
Total Unappropriated Earned Surplus End of Year (216)	24,911,905	23,634,634	

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):		
SALES - JOHN STREET HYDRO	116,402	3
LESS LABOR EXPENSES	(23,117)	4
LESS OTHER EXPENSES	(9,196)	5
Total (Acct. 417):	84,089	
Nonoperating Rental Income (418):		
NONUTILITY RENTAL PROPERTY - ELECTRIC	2,448	6
LESS EXPENSES	(20,478)	7
WATER RENTAL INCOME	4,753	8
Total (Acct. 418):	(13,277)	
Interest and Dividend Income (419):		
ELECTRIC	509,750	9
WATER	19,869	10
Total (Acct. 419):	529,619	
Miscellaneous Nonoperating Income (421):		
NONE		11
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		12
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		13
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		14
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		15
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		16
Total (Acct. 436)--Debit:	0	

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)	
Appropriations of Income to Municipal Funds (439):		
APPROPRIATION TO THE CITY OF KAUKAUNA	150,000	17
Total (Acct. 439)--Debit:	150,000	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	4,137	0			4,137	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	242	2,851			3,093	3
Materials	2,002	390			2,392	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	2,244	3,241	0	0	5,485	
Net income (or loss)	1,893	(3,241)	0	0	(1,348)	

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	1,767,675	29,601,022	0	0	31,368,697	1
Less: interdepartmental sales	9,261	72,536	0	0	81,797	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		21,928			21,928	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,758,414	29,506,558	0	0	31,264,972	

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	411,041	10,951	421,992	1
Electric operating expenses	1,271,205	4,696	1,275,901	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	26,126		26,126	6
Other nonutility expenses	35,828		35,828	7
Water utility plant accounts	42,908		42,908	8
Electric utility plant accounts	474,376		474,376	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	3,941		3,941	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	15,647	(15,647)	0	18
All other accounts			0	19
Total Payroll	2,281,072	0	2,281,072	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	67,511,314	61,369,007	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	23,727,795	22,647,009	2
Net Utility Plant	43,783,519	38,721,998	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	43,783,519	38,721,998	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	658,227	657,300	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	265,815	258,166	6
Net Nonutility Property	392,412	399,134	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	2,245,845	6,886,519	9
Total Other Property and Investments	2,638,257	7,285,653	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,971,659	4,179,693	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	5,500	4,144	12
Temporary Cash Investments (136)	91,349	144,083	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	3,041,182	2,902,282	15
Other Accounts Receivable (143)	358,384	152,825	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	30,000	30,000	17
Receivables from Municipality (145)	411,163	97,701	18
Materials and Supplies (151-163)	754,665	758,490	19
Prepayments (165)	643,611	585,073	20
Interest and Dividends Receivable (171)	18,111	17,215	21
Accrued Utility Revenues (173)	(19,113)	(54,803)	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	9,246,511	8,756,703	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	361,408	407,274	24
Other Deferred Debits (182-186)	804,851	820,156	25
Total Deferred Debits	1,166,259	1,227,430	
Total Assets and Other Debits	56,834,546	55,991,784	

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)	251,633	251,633	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	24,911,905	23,634,634	28
Total Proprietary Capital	25,163,538	23,886,267	
LONG-TERM DEBT			
Bonds (221-222)	20,200,000	21,525,000	29
Advances from Municipality (223)	0	81,751	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	20,200,000	21,606,751	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	2,373,464	2,729,897	33
Payables to Municipality (233)	795,385	342,322	34
Customer Deposits (235)	3,419	3,110	35
Taxes Accrued (236)	760,199	988,558	36
Interest Accrued (237)	56,986	158,235	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	98,463	90,476	40
Miscellaneous Current and Accrued Liabilities (242)	362,948	0	41
Total Current and Accrued Liabilities	4,450,864	4,312,598	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		27,373	43
Other Deferred Credits (253)	100,000	100,000	44
Total Deferred Credits	100,000	127,373	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,920,144	6,058,795	49
Total Liabilities and Other Credits	56,834,546	55,991,784	

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)	13,320,937	0	0	52,210,302	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)	54,852			1,925,223	7
Total Utility Plant	13,375,789	0	0	54,135,525	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,284,006	0	0	21,443,789	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,284,006	0	0	21,443,789	
Net Utility Plant	11,091,783	0	0	32,691,736	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	2,239,845	20,407,164			22,647,009	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	196,473	1,463,304			1,659,777	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,969				11,969	6
Accruals charged other						7
accounts (specify):						8
CLEARING ACCOUNTS	14,081	77,313			91,394	9
Salvage	2,150	27,986			30,136	10
Other credits (specify):						11
MISC ADJUSTMENTS		9,232			9,232	12
Total credits	224,673	1,577,835	0	0	1,802,508	13
Debits during year						14
Book cost of plant retired	155,863	452,146			608,009	15
Cost of removal	24,649	89,064			113,713	16
Other debits (specify):						17
					0	18
Total debits	180,512	541,210	0	0	721,722	19
Balance End of Year	2,284,006	21,443,789	0	0	23,727,795	20
						21
						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):					
John Street Power Plant	412,692	12,277		424,969	2
John Street Property	155,100			155,100	3
Little Rapids/Lawrence Property	58,940			58,940	4
Meter Department Building/Leiber Office	11,350		11,350	0	5
Rapide Croche Recreation Area	19,218			19,218	6
Total Nonutility Property (121)	657,300	12,277	11,350	658,227	
Less accum. prov. depr. & amort. (122)	258,166	20,045	12,396	265,815	7
Net Nonutility Property	399,134	(7,768)	(1,046)	392,412	

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

Particulars (a)	Amount (b)	
Balance first of year	30,000	1
Additions:		
Provision for uncollectibles during year	21,928	2
Collection of accounts previously written off: Utility Customers	5,451	3
Collection of accounts previously written off: Others		4
Total Additions	27,379	
Deductions:		
Accounts written off during the year: Utility Customers	27,379	5
Accounts written off during the year: Others		6
Total accounts written off	27,379	
Balance end of year	30,000	

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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)		31,795	632,659	458	664,912	656,210	3
Total Electric Utility					664,912	656,210	

Account	Total End of Year	Amount Prior Year	
Electric utility total	664,912	656,210	1
Water utility (154)	89,753	102,280	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	754,665	758,490	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 Revenue Bonds	27,213	428	140,262	1
1992 Revenue Bonds	7,421	428	11,910	2
1997 Revenue Bonds	3,860	428	69,480	3
1998 Revenue Bonds	7,372	428	139,756	4
Total			361,408	
Unamortized premium on debt (251)				
NONE				5
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	251,633	1
Changes during year (explain):		2
Balance end of year	<u>251,633</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 MORTGAGE REVENUE BONDS	07/01/1991	07/01/2008	6.68%	10,325,000	1
1992 REVENUE BONDS	12/15/1993	12/15/2002	5.72%	1,425,000	2
1997 REVENUE BONDS	12/15/1997	12/01/2017	4.86%	2,850,000	3
1998 MORTGAGE REVENUE BONDS	08/01/1998	12/15/2018	4.05%	5,600,000	4
Total Bonds (Account 221):				20,200,000	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 20,200,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	988,558	1
Accruals:		
Charged water department expense	273,757	2
Charged electric department expense	1,209,587	3
Charged sewer department expense	4,788	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,488,132	
Taxes paid during year:		
County, state and local taxes	1,230,514	6
Social Security taxes	132,360	7
PSC Remainder Assessment	37,617	8
Other (explain):		
Adjust Accrued Payroll from 1998 included in beginning balance	316,000	9
Total payments and other debits	1,716,491	
Balance end of year	760,199	

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)					
1988 Bond Issue	0			0	1
1991 Mortgage Revenue Bonds	32,968	789,054	791,237	30,785	2
1992 Revenue Bonds	4,661	110,848	111,875	3,634	3
1997 Revenue Bonds	11,593	138,779	139,113	11,259	4
1998 Revenue Bonds	108,680	261,282	359,059	10,903	5
Subtotal	157,902	1,299,963	1,401,284	56,581	
Advances from Municipality (223)					
Advance from Electric Department 1/1/90	0	1,194	1,194	0	6
Advance from Electric Department 1/31/90	0	517	517	0	7
Subtotal	0	1,711	1,711	0	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
Advance Customer Deposits	333	91	19	405	9
Subtotal	333	91	19	405	
Total	158,235	1,301,765	1,403,014	56,986	

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	2,611,725	3,447,070	0	0	0	6,058,795	1
Add credits during year:							
For Services	16,623					16,623	2
For Mains	498,893	321,797				820,690	3
Other (specify):							
HYDRANTS	24,036					24,036	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,151,277	3,768,867	0	0	0	6,920,144	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
1998 REVENUE BONDS PRINCIPAL & INTEREST	30,139	3
1991 REVENUE BONDS PRINCIPAL & INTEREST	132,403	4
1992 REVENUE BONDS PRINCIPAL & INTEREST	44,769	5
1997 REVENUE BONDS PRINCIPAL & INTEREST	19,593	6
Total (Acct. 125):	226,904	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
DEBT REDEMPTION RESERVE FUND - ELECTRIC	1,760,000	8
IMPROVEMENT AND EXTENSION FUND (1997 BOND PROCEEDS)	5,416	9
DEBT REDEMPTION RESERVE FUND - WATER	253,525	10
Total (Acct. 128):	2,018,941	
Interest Special Deposits (132):		
NONE		11
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		12
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		13
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	252,941	14
Electric	2,788,241	15
Sewer (Regulated)		16
Other (specify):		
NONE		17
Total (Acct. 142):	3,041,182	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Sewer (Non-regulated)	96,248	18
Merchandising, jobbing and contract work		19
Other (specify):		
ACCOUNTS RECEIVABLE - NONOPERATING - ELECTRIC	66,624	20
ACCOUNTS RECEIVABLE - NONOPERATING - WATER	51,003	21
ACCOUNTS RECEIVABLE - LITTLE CHUTE WATER	80,287	22
ACCOUNTS RECEIVABLE - LITTLE CHUTE SEWER	64,222	23
Total (Acct. 143):	358,384	
Receivables from Municipality (145):		
RECEIVABLE FROM CITY OF KAUKAUNA	23,424	24
RECEIVABLE FROM WATER	387,739	25
Total (Acct. 145):	411,163	
Prepayments (165):		
PREPAID INSURANCE	21,020	26
WISCONSIN GROSS RECEIPTS TAX	620,205	27
PREPAID SERVICE CONTRACTS	2,386	28
Total (Acct. 165):	643,611	
Extraordinary Property Losses (182):		
NONE		29
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
COMBINED LOCKS DAM	46,255	30
Total (Acct. 183):	46,255	
Clearing Accounts (184):		
CREDIT UNION	(12,736)	31
DEFERRED COMPENSATION	(5,264)	32
HEALTH INSURANCE	(531)	33
UNION DUES	(1,446)	34
WISCONSIN RETIREMENT AND CHILD SUPPORT	(13,383)	35
CAFETERIA PLAN	(954)	36
Total (Acct. 184):	(34,314)	
Temporary Facilities (185):		
NONE		37
Total (Acct. 185):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Miscellaneous Deferred Debits (186):		
CONSERVATION PROGRAM	792,910	38
Total (Acct. 186):	792,910	
Payables to Municipality (233):		
PAYABLE TO KAUKAUNA SEWER	247,336	39
PAYABLE TO ELECTRIC	387,739	40
PAYABLE TO LITTLE CHUTE WATER	88,889	41
PAYABLE TO LITTLE CHUTE SEWER	71,421	42
Total (Acct. 233):	795,385	
Other Deferred Credits (253):		
CONSERVATION PROGRAM	100,000	43
Total (Acct. 253):	100,000	

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	11,939,998	48,793,345	0	0	60,733,343	1
Materials and Supplies	96,016	660,561	0	0	756,577	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,261,925	20,925,476	0	0	23,187,401	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,881,501	3,607,968	0	0	6,489,469	6
Other (specify):					0	7
Average Net Rate Base	6,892,588	24,920,462	0	0	31,813,050	
Net Operating Income	431,615	1,744,203	0	0	2,175,818	8
Net Operating Income as a percent of Average Net Rate Base	6.26%	7.00%	N/A	N/A	6.84%	

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	251,633	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	24,273,269	3
Other (Specify):		4
Total Average Proprietary Capital	24,524,902	
Net Income		
Net Income	1,427,271	5
Percent Return on Proprietary Capital	5.82%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

ACCOUNT #418 - Nonoperating Rental Income - Increase is due to the reduction of maintenance expenses incurred on rental property in 1998.

ACCOUNT #419 - Decrease is due to the reduction of interest rates in 1998 and the reduction of cash balances.

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

ACCOUNT #121 - Nonutility Property - Meter Department Building was put back into service in the Electric Utility <Account #390>. This includes \$9325 of accumulated depreciation. These items were shown as adjustments in the Electric Utility Plant and Accumulated Depreciation schedules.

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

Kaukauna Electric has not received authorization from the PSC to amortize the Conservation Program. This issue will be included as part of our next rate filing.

Accrued Payroll from 1998 was improperly included with Accrued Taxes in 1998. This amount was adjusted as shown on F-16.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 31, 2000

Mr. Michael J. Kawula, Office Manager
City of Kaukauna Electric & Water Utility
777 Island Street
Kaukauna, WI 54130-2559

1999 Analytical Review DWCCA-2800-ELE

Dear Mr. Kawula:

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

1. During our review, we noted \$46,255 reported in Account 183, Preliminary Survey and Investigation Charges, Balance Sheet End of Year Account Balances schedule, described as Combined Locks Dam. Please provide a brief description of this deferral, any PSC approval of this deferral, the vintage year of the deferral (or amounts by vintage year), and your plans for amortizing the deferral.
2. We noted \$792,910 reported in Account 186, Miscellaneous Deferred Debits, described as "conservation program" and \$100,000 reported in Account 253, Miscellaneous Deferred Credits, described as "conservation program." Please provide the amounts of the deferred debits and credits by vintage year as well as any amounts that have been amortized. Please indicate your future plans for amortization of these deferrals.

You did a nice job completing your annual report.

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\2800.doc

FINANCIAL SECTION FOOTNOTES

cc: Mr. John Lambie, Chairman

Email received 9/1/2000:

1. \$ were preliminary survey costs. Final construction completed in 2000 and costs will be included in plant.

2. The issue of amortizing the conservation costs in a/c 186 and a/c 253 will be included in next rate case filing schedule for late 2000.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,746,260	1
Total Sales of Water	1,746,260	
Other Operating Revenues		
Forfeited Discounts (470)	5,279	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,136	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	21,415	
Total Operating Revenues	1,767,675	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	35,267	8
Pumping Expenses (620-633)	116,203	9
Water Treatment Expenses (640-652)	90,591	10
Transmission and Distribution Expenses (660-678)	315,538	11
Customer Accounts Expenses (901-905)	61,425	12
Sales Expenses (910)	814	13
Administrative and General Expenses (920-932)	245,992	14
Total Operation and Maintenance Expenses	865,830	
Other Operating Expenses		
Depreciation Expense (403)	196,473	15
Amortization Expense (404-407)		16
Taxes (408)	273,757	17
Total Other Operating Expenses	470,230	
Total Operating Expenses	1,336,060	
NET OPERATING INCOME	431,615	

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	4,317	244,264	896,357	4
Commercial	310	50,129	158,543	5
Industrial	16	52,514	100,395	6
Total Metered Sales to General Customers (461)	4,643	346,907	1,155,295	
Private Fire Protection Service (462)	18		13,582	7
Public Fire Protection Service (463)	4,662		539,513	8
Other Sales to Public Authorities (464)	18	9,631	28,609	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	4,069	9,261	12
 Total Sales of Water	 9,344	 360,607	 1,746,260	

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)	539,513	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)	539,513	
Forfeited Discounts (470):		
Customer late payment charges	5,279	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,279	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	16,136	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	16,136	
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	29,224	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	2,302	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	55	7
Maintenance of Collecting and Impounding Reservoirs (612)	766	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	2,849	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	71	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	35,267	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	17,030	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)	537	16
Fuel or Power Purchased for Pumping (623)	67,383	17
Pumping Labor and Expenses (624)	7,405	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	8,079	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	11,015	22
Maintenance of Structures and Improvements (631)	1,458	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	3,296	25
Total Pumping Expenses	116,203	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	11,015	26
Chemicals (641)	40,032	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	19,721	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	48	32
Maintenance of Water Treatment Equipment (652)	19,775	33
Total Water Treatment Expenses	90,591	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	22,431	34
Storage Facilities Expenses (661)	4,307	35
Transmission and Distribution Lines Expenses (662)	64,382	36
Meter Expenses (663)	10,055	37
Customer Installations Expenses (664)	618	38
Miscellaneous Expenses (665)	119	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	22,631	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	8	43
Maintenance of Transmission and Distribution Mains (673)	149,366	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	12,603	46
Maintenance of Meters (676)	224	47
Maintenance of Hydrants (677)	28,794	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	315,538	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	8,888	50
Meter Reading Labor (902)	24,902	51
Customer Records and Collection Expenses (903)	22,603	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	5,032	54
Total Customer Accounts Expenses	61,425	
 SALES EXPENSES		
Sales Expenses (910)	814	55
Total Sales Expenses	814	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	51,080	56
Office Supplies and Expenses (921)	15,905	57
Administrative Expenses Transferred--Credit (922)	97	58
Outside Services Employed (923)	21,342	59
Property Insurance (924)	8,343	60
Injuries and Damages (925)	10,001	61
Employee Pensions and Benefits (926)	121,235	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	8,430	65
Rents (931)	3,822	66
Maintenance of General Plant (932)	5,931	67
Total Administrative and General Expenses	245,992	
 Total Operation and Maintenance Expenses	 865,830	

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		248,028	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,788	2
Net property tax equivalent		243,240	
Social Security		28,523	3
PSC Remainder Assessment		1,994	4
Other (specify): NONE			5
Total tax expense		<u>273,757</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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215200				3
County tax rate	mills		5.099800				4
Local tax rate	mills		9.087800				5
School tax rate	mills		12.540500				6
Voc. school tax rate	mills		1.948700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.892000				10
Less: state credit	mills		2.033300				11
Net tax rate	mills		26.858700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.087800				14
Combined School Tax Rate	mills		14.489200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.577000				17
Total Tax Rate	mills		28.892000				18
Ratio of Local and School Tax to Total	dec.		0.816039				19
Total tax net of state credit	mills		26.858700				20
Net Local and School Tax Rate	mills		21.917748				21
Utility Plant, Jan. 1	\$	12,058,727	12,058,727				22
Materials & Supplies	\$	102,280	102,280				23
Subtotal	\$	12,161,007	12,161,007				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	12,161,007	12,161,007				26
Assessment Ratio	dec.		0.930539				27
Assessed Value	\$	11,316,291	11,316,291				28
Net Local & School Rate	mills		21.917748				29
Tax Equiv. Computed for Current Year	\$	248,028	248,028				30
Tax Equivalent per 1994 PSC Report	\$	181,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	248,028					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 \$100,000 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	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,996		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)	374,446		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	20,256		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	402,698	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	267,632		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	208,676	69,199	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,816		20
Total Pumping Plant	492,124	69,199	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,223		21
Structures and Improvements (331)	320,415		22
Water Treatment Equipment (332)	344,204	130,044	23
Total Water Treatment Plant	673,842	130,044	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,448		24
Structures and Improvements (341)	49,003		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)			7,996	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)			374,446	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			20,256	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	402,698	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			267,632	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	13,901		263,974	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,816	20
Total Pumping Plant	13,901	0	547,422	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,223	21
Structures and Improvements (331)			320,415	22
Water Treatment Equipment (332)			474,248	23
Total Water Treatment Plant	0	0	803,886	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,448	24
Structures and Improvements (341)			49,003	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 \$100,000 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 AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	832,865	786,438	26
Transmission and Distribution Mains (343)	5,909,603	1,429,827	27
Fire Mains (344)	0		28
Services (345)	712,158	347,379	29
Meters (346)	469,545	26,436	30
Hydrants (348)	603,123	89,617	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,584,745	2,679,697	
GENERAL PLANT			
Land and Land Rights (389)	4,984		33
Structures and Improvements (390)	23,802		34
Office Furniture and Equipment (391)	5,291		35
Computer Equipment (391.1)	91,730	1,626	36
Transportation Equipment (392)	76,738	32,576	37
Stores Equipment (393)	4,879		38
Tools, Shop and Garage Equipment (394)	61,969	3,559	39
Laboratory Equipment (395)	529		40
Power Operated Equipment (396)	64,921		41
Communication Equipment (397)	70,807	1,040	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	405,650	38,801	
Total utility plant in service directly assignable	10,559,059	2,917,741	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,559,059	2,917,741	

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)	74,080		1,545,223 26
Transmission and Distribution Mains (343)	41,930		7,297,500 27
Fire Mains (344)			0 28
Services (345)	4,014		1,055,523 29
Meters (346)	8,019		487,962 30
Hydrants (348)	1,714		691,026 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	129,757	0	11,134,685
GENERAL PLANT			
Land and Land Rights (389)			4,984 33
Structures and Improvements (390)			23,802 34
Office Furniture and Equipment (391)			5,291 35
Computer Equipment (391.1)			93,356 36
Transportation Equipment (392)	12,205		97,109 37
Stores Equipment (393)			4,879 38
Tools, Shop and Garage Equipment (394)			65,528 39
Laboratory Equipment (395)			529 40
Power Operated Equipment (396)			64,921 41
Communication Equipment (397)			71,847 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	12,205	0	432,246
Total utility plant in service directly assignable	155,863	0	13,320,937
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	155,863	0	13,320,937

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	172,738	4.20%	15,727	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	14,541	1.77%	359	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	187,279		16,086	
PUMPING PLANT				
Structures and Improvements (321)	179,162	2.70%	7,226	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	170,512	4.42%	10,446	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	14,683	4.29%	679	15
Total Pumping Plant	364,357		18,351	
WATER TREATMENT PLANT				
Structures and Improvements (331)	81,443	2.56%	8,203	16
Water Treatment Equipment (332)	182,260	3.24%	13,259	17
Total Water Treatment Plant	263,703		21,462	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	26,765	2.70%	1,323	18
Distribution Reservoirs and Standpipes (342)	237,584	1.86%	22,116	19
Transmission and Distribution Mains (343)	472,825	0.93%	61,413	20
Fire Mains (344)	0			21
Services (345)	213,764	2.09%	18,472	22
Meters (346)	55,374	5.00%	23,938	23
Hydrants (348)	102,360	1.59%	10,288	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,108,672		137,550	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					188,465	4
315					0	5
316					14,900	6
317					0	7
	0	0	0	0	203,365	
321					186,388	8
322					0	9
323					0	10
324					0	11
325	13,901	305			166,752	12
326					0	13
327					0	14
328					15,362	15
	13,901	305	0	0	368,502	
331					89,646	16
332					195,519	17
	0	0	0	0	285,165	
341					28,088	18
342	74,080	625			184,995	19
343	41,930	7,888			484,420	20
344					0	21
345	4,014	5,736			222,486	22
346	8,019	1,987			69,306	23
348	1,714	8,108			102,826	24
349					0	25
	129,757	24,344	0	0	1,092,121	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	14,886	3.23%	769	26
Office Furniture and Equipment (391)	3,911	8.33%	441	27
Computer Equipment (391.1)	91,730	25.00%	1,626	28
Transportation Equipment (392)	35,090	9.38%	8,213	29
Stores Equipment (393)	1,528	5.88%	287	30
Tools, Shop and Garage Equipment (394)	49,624	8.33%	5,310	31
Laboratory Equipment (395)	210	14.29%	76	32
Power Operated Equipment (396)	60,729	9.04%	5,868	33
Communication Equipment (397)	58,126	9.09%	6,484	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	315,834		29,074	
Total accum. prov. directly assignable	2,239,845		222,523	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,239,845		 222,523	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					15,655	26
391					4,352	27
391.1					93,356	28
392	12,205		2,150		33,248	29
393					1,815	30
394					54,934	31
395					286	32
396					66,597	33
397					64,610	34
397.1					0	35
398					0	36
399					0	37
	12,205	0	2,150	0	334,853	
	155,863	24,649	2,150	0	2,284,006	
					0	38
	155,863	24,649	2,150	0	2,284,006	

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			41,222	41,222	1
February			36,127	36,127	2
March			39,372	39,372	3
April			43,809	43,809	4
May			40,211	40,211	5
June			40,062	40,062	6
July			43,038	43,038	7
August			46,375	46,375	8
September			44,212	44,212	9
October			42,573	42,573	10
November			35,425	35,425	11
December			38,467	38,467	12
Total for year	0	0	490,893	490,893	
Less: Measured or estimated water used in main flushing and water treatment during year				69,155	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				421,738	16
Less: Water sold				360,607	17
Losses and unaccounted for				61,131	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 15%, 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				2,087	21
Date of maximum: 4/16/1999					22
Cause of maximum:					23
Hydrant Flushing and Main Breaks					
Minimum gallons pumped by all methods in any one day during reporting year				810	24
Date of minimum: 2/21/1999					25
Total KWH used for pumping for the year				1,389,428	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)	
408 W. 10TH STREET, KAUKAUNA	#10	826	10	864,000	Yes	1
308 ELM STREET, KAUKAUNA	#4	756	10	907,000	Yes	2
505 DODGE STREET, KAUKAUNA	#5	534	12	310,000	Yes	3
1020 BLACKWELL ST, KAUKAUNA	#8	802	15	835,000	Yes	4
101 RIVER STREET, KAUKAUNA	#9	620	18	1,660,000	Yes	5

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	#1 BOOSTER	#10 WELL	#2 BOOSTER	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE NW	JACUZZI	LAYNE NW	5
Year Installed	1967	1989	1967	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,078	220	1,060	8
Pump Motor or Standby Engine Mfr	US	FRANKLIN	US	9
Year Installed	1967	1989	1967	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	100	75	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 BOOSTER	#4 WELL	#5 WELL	14
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	15
Purpose	B	P	P	16
Destination	D	R	R	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1967	1921	1935	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,400	600	380	21
Pump Motor or Standby Engine Mfr	CONTINENTAL	SIMMONS	US	22
Year Installed	1967	1994	1979	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	100	30	25
				26

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	#6 BOOSTER	#7 BOOSTER	#8 WELL	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	GOULDS	SIMMONS	5
Year Installed	1985	1991	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	700	550	600	8
Pump Motor or Standby Engine Mfr	RELIANCE	WORTHINGTON	US	9 10
Year Installed	1985	1991	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9 WELL			14
Location	KAUKAUNA			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1976			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1976			24
Type	ELECTRIC			25
Horsepower	100			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	ANN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1901	1940	1999	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	50	50	155	6
Total capacity in gallons	284,000	295,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	1.5400		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14

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	INDUSTRIAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	155		6
Total capacity in gallons	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	15,239	0	4,005	0	11,234	1	
P	D	4.000	14	0	0	0	14	2	
M	D	6.000	167,805	0	0	0	167,805	3	
M	T	6.000	3,959	0	0	0	3,959	4	
P	D	6.000	3,199	1,658	2,553	0	2,304	5	
M	D	8.000	39,253	0	200	0	39,053	6	
M	T	8.000	2,772	0	0	0	2,772	7	
P	D	8.000	28,119	6,702	0	0	34,821	8	
M	D	10.000	35,662	0	880	0	34,782	9	
P	D	10.000	19,510	0	0	0	19,510	10	
M	D	12.000	29,222	0	1,885	0	27,337	11	
P	D	12.000	39,467	19,773	0	0	59,240	12	
M	D	14.000	120	0	0	0	120	13	
M	D	16.000	11,574	0	0	0	11,574	14	
Total Within Municipality			395,915	28,133	9,523	0	414,525		
Total Utility			395,915	28,133	9,523	0	414,525		

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	0.625	984	0	160	0	824		1
M	0.750	2,049	0	4	0	2,045		2
M	1.000	1,673	237	0	0	1,910		3
M	1.250	23	0	0	0	23		4
M	1.500	33	14	8	0	39		5
M	2.000	53	8	0	0	61		6
M	4.000	17	0	0	0	17		7
M	6.000	2	0	0	0	2		8
M	8.000	1	0	0	0	1		9
Total Utility		4,835	259	172	0	4,922	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,481	240	120	0	4,601	121	1
0.750	188	0	22	0	166	4	2
1.000	81	6	1	0	86	2	3
1.500	43	2	0	0	45	1	4
2.000	22	2	0	0	24	0	5
3.000	16	2	0	0	18	0	6
4.000	7	0	0	0	7	0	7
6.000	1	0	0	3	4	0	8
Total:	4,839	252	143	3	4,951	128	

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	4,185	183	3	3	0	227	4,601	1
0.750	158	7	0	0	0	1	166	2
1.000	8	65	1	5	1	6	86	3
1.500	0	35	3	3	1	3	45	4
2.000	0	16	5	1	1	1	24	5
3.000	0	9	2	0	0	7	18	6
4.000	0	1	0	0	0	6	7	7
6.000	0	0	0	4	0	0	4	8
Total:	4,351	316	14	16	3	251	4,951	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	655	51	24		682	2
Total Fire Hydrants	655	51	24	0	682	
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:	1,364
Number of distribution system valves end of year:	414
Number of distribution valves operated during year:	144

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Account #463 - Public Fire Protection - Increase is due to the 1998 Water Rate increase. The increase Public Fire Protection was charged for an entire year.

Water Operation & Maintenance Expenses (Page W-05)

Account #672 - Maintenance of Distribution Reservoirs and Standpipes - Decrease from 1998 is due to the Industrial Park Tower being painted in 1998. This cost did not recur in 1999.

Account #673 - Maintenance of Transmission and Distribution Mains - Increase is due to an increased number of main breaks in 1999. This increase is due to the new water tower put into service in 1999 which increased the water pressure to a large portion of the City of Kaukauna.

Account #677 - Maintenance of Hydrants - Increase is due to additional repairs and maintenance of existing hydrants.

Account #926 - Employee Pensions and Benefits - Increase is due to an increase in Health Insurance premiums and scheduled safety meetings in 1999.

Water Utility Plant in Service (Page W-08)

Account #332 - Water Treatment Equipment - Increase due to Well #8 equipment modifications.

Account #342 - Distribution Reservoirs and Standpipes - Increase due to the Ann Street Water Tower replacement completed in 1999.

Accumulated Provision for Depreciation - Water (Page W-10)

Account #396 - Power Operated Equipment - The backhoe was overdepreciated by \$1,676. Due to the completion of the audit for 1999 and finalization of the 1999 financial statements, this account will be adjusted in the year 2000.

Water Mains (Page W-17)

The Utility normally does not construct new water main. Developers pay for construction of all main extensions. The Utility, however, does reimburse the developer for oversizing.

Water Services (Page W-18)

For Services installed by the developers, the basis for recording the cost is either an amount supplied by the developer or a composite of costs quoted on recent similar projects. For services installed by the utility, costs are financed by debt issues or utility earnings.

Meters (Page W-19)

Adjustments based on billing system review which detected variances from prior years meter schedules. A more detailed analysis will be performed in 2000.

Hydrants and Distribution System Valves (Page W-20)

Due to the number of main breaks in 1999, less than half of the system valves were operated in 1999. Additional valves will be operated in 2000.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	29,024,432	1
Total Sales of Electricity	29,024,432	
Other Operating Revenues		
Forfeited Discounts (450)	29,422	2
Miscellaneous Service Revenues (451)	4,993	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	535,854	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	6,321	7
Total Other Operating Revenues	576,590	
Total Operating Revenues	29,601,022	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	22,964,157	8
Transmission Expenses (560-573)	42,295	9
Distribution Expenses (580-598)	838,082	10
Customer Accounts Expenses (901-905)	221,792	11
Sales Expenses (911-916)	28,229	12
Administrative and General Expenses (920-932)	1,089,372	13
Total Operation and Maintenance Expenses	25,183,927	
Other Expenses		
Depreciation Expense (403)	1,463,304	14
Amortization Expense (404-407)		15
Taxes (408)	1,209,588	16
Total Other Expenses	2,672,892	
Total Operating Expenses	27,856,819	
NET OPERATING INCOME	1,744,203	

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	29,422	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	29,422	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	1,943	3
TEMPORARY SERVICE FEES	2,350	4
NEUTRAL ISOLATION FEES	700	5
Total Miscellaneous Service Revenues (451)	4,993	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTS	535,854	7
Total Rent from Electric Property (454)	535,854	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	6,321	9
Total Other Electric Revenues (456)	6,321	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	44,027	14
Water for Power (536)	87,776	15
Hydraulic Expenses (537)	36,282	16
Electric Expenses (538)	78,377	17
Miscellaneous Hydraulic Power Generation Expenses (539)	77,691	18
Rents (540)		19
Maintenance Supervision and Engineering (541)	23,482	20
Maintenance of Structures (542)	1,093	21
Maintenance of Reservoirs, Dams and Waterways (543)	106,879	22
Maintenance of Electric Plant (544)	222,015	23
Maintenance of Miscellaneous Hydraulic Plant (545)	4,310	24
Total Hydraulic Power Generation Expenses	681,932	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	8,055	25
Fuel (547)		26
Generation Expenses (548)	23,635	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	249	28
Rents (550)		29
Maintenance Supervision and Engineering (551)	6,824	30
Maintenance of Structures (552)	8,179	31
Maintenance of Generating and Electric Plant (553)	136,913	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	1,725	33
Total Other Power Generation Expenses	185,580	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	21,865,452	34
System Control and Load Dispatching (556)	231,193	35
Other Expenses (557)		36
Total Other Power Supply Expenses	22,096,645	
Total Power Production Expenses	22,964,157	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)	15,037	38
Station Expenses (562)	5,452	39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	21,806	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	42,295	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	92,144	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	60,254	51
Station Expenses (582)	23,210	52
Overhead Line Expenses (583)	72,009	53
Underground Line Expenses (584)	18,463	54
Street Lighting and Signal System Expenses (585)	2	55
Meter Expenses (586)	51,633	56
Customer Installations Expenses (587)	94	57
Miscellaneous Distribution Expenses (588)	45,778	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	40,409	60
Maintenance of Structures (591)	46	61
Maintenance of Station Equipment (592)	181,147	62
Maintenance of Overhead Lines (593)	195,841	63
Maintenance of Underground Lines (594)	36,146	64
Maintenance of Line Transformers (595)	60	65
Maintenance of Street Lighting and Signal Systems (596)	20,458	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)	388	68
Total Distribution Expenses	838,082	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	31,068	69
Meter Reading Expenses (902)	80,113	70
Customer Records and Collection Expenses (903)	88,160	71
Uncollectible Accounts (904)	21,928	72
Miscellaneous Customer Accounts Expenses (905)	523	73
Total Customer Accounts Expenses	221,792	
SALES EXPENSES		
Supervision (911)	4,340	74
Demonstrating and Selling Expenses (912)	14,242	75
Advertising Expenses (913)	9,647	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	28,229	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	214,009	78
Office Supplies and Expenses (921)	71,243	79
Administrative Expenses Transferred -- Credit (922)	1,094	80
Outside Services Employed (923)	74,643	81
Property Insurance (924)	64,467	82
Injuries and Damages (925)	57,585	83
Employee Pensions and Benefits (926)	405,859	84
Regulatory Commission Expenses (928)	311	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	94,156	87
Rents (931)		88
Maintenance of General Plant (932)	108,193	89
Total Administrative and General Expenses	1,089,372	
Total Operation and Maintenance Expenses	25,183,927	

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		506,305	1
Social Security		103,837	2
Wisconsin Gross Receipts Tax		563,823	3
PSC Remainder Assessment		35,623	4
Other (specify): NONE			5
Total tax expense		<u>1,209,588</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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215200				3
County tax rate	mills		5.099800				4
Local tax rate	mills		9.087800				5
School tax rate	mills		12.540500				6
Voc. school tax rate	mills		0.000000				7
Other tax rate - Local	mills		1.948700				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.892000				10
Less: state credit	mills		2.033300				11
Net tax rate	mills		26.858700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.087800				14
Combined School Tax Rate	mills		12.540500				15
Other Tax Rate - Local	mills		1.948700				16
Total Local & School Tax	mills		23.577000				17
Total Tax Rate	mills		28.892000				18
Ratio of Local and School Tax to Total	dec.		0.816039				19
Total tax net of state credit	mills		26.858700				20
Net Local and School Tax Rate	mills		21.917748				21
Utility Plant, Jan. 1	\$	49,310,275	49,310,275				22
Materials & Supplies	\$	656,210	656,210				23
Subtotal	\$	49,966,485	49,966,485				24
Less: Plant Outside Limits	\$	25,141,907	25,141,907				25
Taxable Assets	\$	24,824,578	24,824,578				26
Assessment Ratio	dec.		0.930539				27
Assessed Value	\$	23,100,238	23,100,238				28
Net Local & School Rate	mills		21.917748				29
Tax Equiv. Computed for Current Year	\$	506,305	506,305				30
Tax Equivalent per 1994 PSC Report	\$	451,463					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	506,305					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 \$100,000 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)	892,117		11
Structures and Improvements (331)	5,112,957	7,895	12
Reservoirs, Dams and Waterways (332)	2,682,666	5,008,139	13
Water Wheels, Turbines and Generators (333)	6,176,970	37,932	14
Accessory Electric Equipment (334)	1,635,642		15
Miscellaneous Power Plant Equipment (335)	124,665		16
Roads, Railroads and Bridges (336)	38,732	393,440	17
Total Hydraulic Production Plant	16,663,749	5,447,406	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	27,532		18
Structures and Improvements (341)	147,667		19
Fuel Holders, Producers and Accessories (342)	68,715		20
Prime Movers (343)	1,424,269		21
Generators (344)	563,939	10,530	22
Accessory Electric Equipment (345)	452,004	22,134	23
Miscellaneous Power Plant Equipment (346)	15,020		24
Total Other Production Plant	2,699,146	32,664	
TRANSMISSION PLANT			
Land and Land Rights (350)	139,039		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)			892,117	11
Structures and Improvements (331)			5,120,852	12
Reservoirs, Dams and Waterways (332)	193,230		7,497,575	13
Water Wheels, Turbines and Generators (333)	1,237		6,213,665	14
Accessory Electric Equipment (334)			1,635,642	15
Miscellaneous Power Plant Equipment (335)			124,665	16
Roads, Railroads and Bridges (336)			432,172	17
Total Hydraulic Production Plant	194,467	0	21,916,688	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			27,532	18
Structures and Improvements (341)			147,667	19
Fuel Holders, Producers and Accessories (342)			68,715	20
Prime Movers (343)	1,200		1,423,069	21
Generators (344)			574,469	22
Accessory Electric Equipment (345)			474,138	23
Miscellaneous Power Plant Equipment (346)			15,020	24
Total Other Production Plant	1,200	0	2,730,610	
TRANSMISSION PLANT				
Land and Land Rights (350)			139,039	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 \$100,000 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)	2,108,536		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	633,639	6,292	29
Overhead Conductors and Devices (356)	308,093	68,940	30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	3,189,307	75,232	
DISTRIBUTION PLANT			
Land and Land Rights (360)	56,151		34
Structures and Improvements (361)	149,100		35
Station Equipment (362)	5,062,180	93,974	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	2,802,746	252,087	38
Overhead Conductors and Devices (365)	2,788,507	252,338	39
Underground Conduit (366)	96,965		40
Underground Conductors and Devices (367)	2,252,638	324,781	41
Line Transformers (368)	2,919,901	134,921	42
Services (369)	1,213,826	114,043	43
Meters (370)	701,156	58,828	44
Installations on Customers' Premises (371)	84,785	14,160	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	921,262	126,308	47
Total Distribution Plant	19,049,217	1,371,440	
GENERAL PLANT			
Land and Land Rights (389)	27,100		48
Structures and Improvements (390)	1,498,746	84,574	49
Office Furniture and Equipment (391)	83,386	40,529	50
Computer Equipment (391.1)	760,881	10,455	51
Transportation Equipment (392)	858,804	186,584	52
Stores Equipment (393)	25,245		53
Tools, Shop and Garage Equipment (394)	269,306	12,068	54
Laboratory Equipment (395)	56,427		55
Power Operated Equipment (396)	106,472	20,493	56
Communication Equipment (397)	88,602	5,424	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)			2,108,536 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)	1,041		638,890 29
Overhead Conductors and Devices (356)			377,033 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	1,041	0	3,263,498
DISTRIBUTION PLANT			
Land and Land Rights (360)			56,151 34
Structures and Improvements (361)			149,100 35
Station Equipment (362)		363	5,156,517 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	33,140	416	3,022,109 38
Overhead Conductors and Devices (365)	16,212	(416)	3,024,217 39
Underground Conduit (366)			96,965 40
Underground Conductors and Devices (367)	4,745		2,572,674 41
Line Transformers (368)	83,420	(93)	2,971,309 42
Services (369)	4,254		1,323,615 43
Meters (370)	10,611		749,373 44
Installations on Customers' Premises (371)	1,762		97,183 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	6,671		1,040,899 47
Total Distribution Plant	160,815	270	20,260,112
GENERAL PLANT			
Land and Land Rights (389)			27,100 48
Structures and Improvements (390)	1,350	11,350	1,593,320 49
Office Furniture and Equipment (391)		(8,353)	115,562 50
Computer Equipment (391.1)			771,336 51
Transportation Equipment (392)	83,966		961,422 52
Stores Equipment (393)			25,245 53
Tools, Shop and Garage Equipment (394)		(4,076)	277,298 54
Laboratory Equipment (395)			56,427 55
Power Operated Equipment (396)	9,307		117,658 56
Communication Equipment (397)			94,026 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	3,774,969	360,127	
Total utility plant in service directly assignable	45,376,388	7,286,869	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	45,376,388	7,286,869	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	94,623	(1,079)	4,039,394
Total utility plant in service directly assignable	452,146	(809)	52,210,302
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	452,146	(809)	52,210,302

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	1,782,492	1.72%	88,011	7
Reservoirs, Dams and Waterways (332)	1,336,938	1.92%	97,730	8
Water Wheels, Turbines and Generators (333)	2,385,784	1.85%	114,613	9
Accessory Electric Equipment (334)	955,528	4.17%	68,206	10
Miscellaneous Power Plant Equipment (335)	81,315	3.33%	4,151	11
Roads, Railroads and Bridges (336)	15,173	4.00%	9,418	12
Total Hydraulic Production Plant	6,557,230		382,129	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	72,495	2.08%	3,071	13
Fuel Holders, Producers and Accessories (342)	68,715	3.03%	0	14
Prime Movers (343)	1,265,584	3.03%	43,137	15
Generators (344)	563,939	3.03%	10,530	16
Accessory Electric Equipment (345)	278,885	3.03%	14,031	17
Miscellaneous Power Plant Equipment (346)	14,407	4.00%	601	18
Total Other Production Plant	2,264,025		71,370	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	381,535	3.03%	63,889	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	372,148	3.33%	21,188	22
Overhead Conductors and Devices (356)	135,944	3.03%	10,380	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					1,870,503	7
332	193,230	20,000			1,221,438	8
333	1,237	70			2,499,090	9
334					1,023,734	10
335					85,466	11
336					24,591	12
	194,467	20,070	0	0	6,724,822	
341					75,566	13
342					68,715	14
343	1,200	5,121			1,302,400	15
344					574,469	16
345					292,916	17
346					15,008	18
	1,200	5,121	0	0	2,329,074	
352					0	19
353					445,424	20
354					0	21
355	1,041	422			391,873	22
356					146,324	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	889,627		95,457	
DISTRIBUTION PLANT				
Structures and Improvements (361)	77,036	3.23%	4,816	27
Station Equipment (362)	2,970,269	3.23%	165,032	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,336,842	4.07%	118,536	30
Overhead Conductors and Devices (365)	1,217,765	4.00%	116,254	31
Underground Conduit (366)	60,250	2.50%	2,424	32
Underground Conductors and Devices (367)	628,117	3.67%	88,544	33
Line Transformers (368)	1,112,140	3.33%	98,089	34
Services (369)	624,183	4.38%	55,570	35
Meters (370)	199,594	3.70%	26,835	36
Installations on Customers' Premises (371)	50,812	5.50%	5,004	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	377,841	4.78%	46,896	39
Total Distribution Plant	8,654,849		728,000	
GENERAL PLANT				
Structures and Improvements (390)	688,313	2.56%	39,578	40
Office Furniture and Equipment (391)	82,934	6.25%	6,217	41
Computer Equipment (391.1)	526,963	14.29%	109,477	42
Transportation Equipment (392)	496,133	10.00%	70,134	43
Stores Equipment (393)	15,286	4.55%	1,149	44
Tools, Shop and Garage Equipment (394)	126,803	6.67%	18,229	45
Laboratory Equipment (395)	26,487	4.55%	2,567	46
Power Operated Equipment (396)	29,433	6.67%	7,179	47
Communication Equipment (397)	49,081	10.00%	9,131	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	2,041,433		263,661	
Total accum. prov. directly assignable	20,407,164		1,540,617	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	1,041	422	0	0	983,621	
361					81,852	27
362					3,135,301	28
363					0	29
364	33,140	26,599		208	1,395,847	30
365	16,212	9,269		(208)	1,308,330	31
366					62,674	32
367	4,745	2,019			709,897	33
368	83,420	6,584		(93)	1,120,132	34
369	4,254	4,175			671,324	35
370	10,611	9,481			206,337	36
371	1,762	848			53,206	37
372					0	38
373	6,671	2,905			415,161	39
	160,815	61,880	0	(93)	9,160,061	
390	1,350	1,571		9,325	734,295	40
391			536		89,687	41
391.1					636,440	42
392	83,966		21,700		504,001	43
393					16,435	44
394			1,250		146,282	45
395					29,054	46
396	9,307		4,500		31,805	47
397					58,212	48
398					0	49
399					0	50
	94,623	1,571	27,986	9,325	2,246,211	
	452,146	89,064	27,986	9,232	21,443,789	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

- 1. 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 in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>20,407,164</u></u>		<u><u>1,540,617</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	452,146	89,064	27,986	9,232	21,443,789

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)		5.48	1
7.2/12.5 kV (12kV)	1.51	308.95	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)	2.82	419.38	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV		12.72	9
69 kV			10
115 kV			11
138 kV		34.94	12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	25	3
Total	25	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	138	7
Nonfarm	553	8
Total	691	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	691	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	115,400	Thursday	01/14/1999	18:00	60,837	1
February	02	114,900	Tuesday	02/02/1999	19:00	51,389	2
March	03	108,700	Monday	03/22/1999	08:00	56,543	3
April	04	105,400	Wednesday	04/07/1999	08:00	49,390	4
May	05	106,800	Tuesday	05/04/1999	09:00	51,293	5
June	06	118,200	Tuesday	06/22/1999	14:00	55,604	6
July	07	122,300	Thursday	07/29/1999	12:00	59,210	7
August	08	121,000	Friday	08/27/1999	17:00	58,710	8
September	09	111,900	Friday	09/03/1999	12:00	57,634	9
October	10	113,900	Monday	10/18/1999	08:00	65,003	10
November	11	115,900	Tuesday	11/30/1999	18:00	60,005	11
December	12	119,700	Wednesday	12/22/1999	19:00	56,513	12
Total		1,374,100				682,131	
System Name							

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	139,890	3
Internal Combustion Turbine	24	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	139,914	7
Purchases	682,131	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	822,045	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	807,009	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.)	75	22
Total Used by Company	75	23
Total Sold and Used	807,084	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	14,961	27
Total Energy Losses	14,961	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.8200%	29
Total Disposition of Energy	822,045	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				
RURAL SALES	FG-1	684	12,906	1
RESIDENTIAL SALES	RG-1	9,346	95,467	2
Total Sales for Residential Sales		10,030	108,373	
Commercial & Industrial				
COMMERCIAL - SMALL	CG-1	937	25,289	3
COMMERCIAL - LARGE	CP-1	110	28,255	4
INDUSTRIAL - SMALL	CP-2	30	100,593	5
INDUSTRIAL - LARGE	CP-3	2	541,039	6
INTERRUPTIBLE POWER SALES	CP-6	1	0	7
INTERDEPARTMENTAL SALES	MG-1	28	1,595	8
Total Sales for Commercial & Industrial		1,108	696,771	
Public Street & Highway Lighting				
STREET & SECURITY LIGHTS	MS-1	126	1,865	9
Total Sales for Public Street & Highway Lighting		126	1,865	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		11,264	807,009	

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)	
		507,403	54,205	561,608	1
		3,761,959	400,961	4,162,920	2
0	0	4,269,362	455,166	4,724,528	
		1,161,392	106,214	1,267,606	3
79,004	121,545	1,044,216	118,671	1,162,887	4
191,882	295,203	3,314,780	422,491	3,737,271	5
830,495	942,400	15,547,140	2,272,364	17,819,504	6
		41,381		41,381	7
		65,837	6,699	72,536	8
1,101,381	1,359,148	21,174,746	2,926,439	24,101,185	
		190,886	7,833	198,719	9
0	0	190,886	7,833	198,719	
				0	10
0	0	0	0	0	
1,101,381	1,359,148	25,634,994	3,389,438	29,024,432	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	KAUKAUNA				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138000				4
Point of Metering	KAUKAUNA				5
Total of 12 Monthly Maximum Demands -- kW	999,999				6
Average load factor	93.4427%				7
Total Cost of Purchased Power	21,865,452				8
Average cost per kWh	0.0321				9
On-Peak Hours (if applicable)	281,712,272				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	24,219	36,618			12
February	23,458	27,930			13
March	25,981	30,561			14
April	22,685	26,705			15
May	20,637	30,656			16
June	25,367	30,237			17
July	25,104	34,106			18
August	25,855	32,855			19
September	25,296	32,338			20
October	27,326	37,678			21
November	26,214	33,792			22
December	26,557	29,956			23
Total kWh (000)	298,699	383,432			24

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

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	139,888	4
Is Generation Metered or Estimated?	██████████	5
Is Exciter & Station Use Metered or Estimated?	██████████	6
60-Minute Maximum Demand--kW (est. if not meas.)	6,880	7
Date and Hour of Such Maximum Demand	4/14/1999 12	8
Load Factor	2.3211	9
Maximum Net Generation in Any One Day	22,619	10
Date of Such Maximum	4/18/1999	11
Number of Hours Generators Operated	6,932	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 (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	12,495	17
February	13,912	18
March	13,916	19
April	13,964	20
May	14,423	21
June	13,243	22
July	13,947	23
August	9,566	24
September	6,373	25
October	6,235	26
November	9,848	27
December	11,966	28
Total kWh (000)	139,888	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	██████████	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	██████████	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	COMB LOCKS JK CITY PLT 1 JK CITY PLT 2 .ITTLE CHUTE				1
Unit Identification	1 & 2	1	1	1, 2 & 3	2
Type of Generation	HYDRO	HYDRO	HYDRO	HYDRO	3
kWh Net Generation (000)	39,058	16,855	16,855	21,346	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)	6,880	2,625	2,625	3,438	7
Date and Hour of Such Maximum Demand	4/14/1999 12	3/1/1999 9	3/1/1999 9	7/29/1999 13	8
Load Factor	0.6481	0.7330	0.7330	0.7088	9
Maximum Net Generation in Any One Day	6,786	2,531	2,531	3,344	10
Date of Such Maximum	04/14/1999	03/01/1999	03/01/1999	07/29/1999	11
Number of Hours Generators Operated	7,297	7,396	7,396	6,995	12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)	0.0000	0.0000	0.0000	0.0000	16
Monthly Net Generation --- kWh (000):					
January	3,372	1,480	1,480	1,912	17
February	3,987	1,664	1,664	2,125	18
March	3,813	1,700	1,700	2,123	19
April	3,960	1,640	1,640	2,027	20
May	3,972	1,702	1,702	2,140	21
June	3,678	1,578	1,578	2,003	22
July	4,134	1,505	1,505	2,191	23
August	3,234	1,163	1,163	1,804	24
September	1,920	920	920	1,033	25
October	1,644	782	782	828	26
November	2,251	1,285	1,285	1,436	27
December	3,093	1,436	1,436	1,724	28
Total kWh (000)	39,058	16,855	16,855	21,346	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NEW BADGER OLD BADGER WIDE CROCHE				1
Unit Identification	1 & 2	3 & 4	1,2,3,4		2
Type of Generation	HYDRO	HYDRO	HYDRO		3
kWh Net Generation (000)	17,256	13,453	15,065		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)	3,870	2,839	2,694		7
Date and Hour of Such Maximum Demand	12/24/1999 17	5/26/1999 13	12/15/1999 10		8
Load Factor	0.5090	0.5409	0.6384		9
Maximum Net Generation in Any One Day	3,776	2,745	2,600		10
Date of Such Maximum	12/24/1999	05/26/1999	12/15/1999		11
Number of Hours Generators Operated	6,817	6,817	6,586		12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)	0.0000	0.0000	0.0000		16
Monthly Net Generation --- kWh (000):					
January	1,920	1,060	1,271		17
February	1,654	1,257	1,561		18
March	1,913	1,183	1,484		19
April	1,852	1,278	1,567		20
May	1,975	1,367	1,565		21
June	1,678	1,318	1,410		22
July	1,909	1,418	1,285		23
August	710	382	1,110		24
September	296	532	752		25
October	280	1,285	634		26
November	1,210	1,250	1,131		27
December	1,859	1,123	1,295		28
Total kWh (000)	17,256	13,453	15,065		29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	2
DIESEL PLA	3	1966	DIESEL	ELECT-MOTIVE	900	3,050	1
GAS TURBIN	1	1969	TURBINE	GENERAL ELECTRIC	5,100	25,000	2
Total						<u><u>28,050</u></u>	

STEAM PRODUCTION PLANTS (cont.)

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

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
1966	4	44	2,000	2,500	6,000	6,000	1
1969	12	20	20,000	21,176	20,000	20,000	2
Total		64	22,000	23,676	26,000	26,000	

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				Rated HP Each Unit (h)	
				Unit No. (e)	Year Installed (f)	RPM (g)			
COMB LOCKS	FOX RIVER	REMOTE	TUBE	2	1,988	900	4,333	1	
KAUK CITY PLT 1	FOX RIVER	REMOTE	VERTIC	1	1,940	139	3,300	2	
KAUK CITY PLT 2	FOX RIVER	REMOTE	VERTIC	1	1,942	139	3,300	3	
LITTLE CHUTE	FOX RIVER	REMOTE	VERTIC	3	1,948	112	1,600	4	
NEW BADGER	FOX RIVER	REMOTE	VERTIC	2	1,928	150	2,475	5	
OLD BADGER	FOX RIVER	REMOTE	HORIZO	2	1,907	180	1,515	6	
RAPIDE CROCHE	FOX RIVER	REMOTE	VERTIC	4	1,926	90	800	7	
Total							17,323		

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					kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kW (n)		kVA (o)				
20	19	1,988	4	19,530	3,100	3,875	6,200	6,200	1	
22	22	1,940	2	16,855	2,400	3,000	2,400	2,400	2	
22	22	1,942	2	16,855	2,400	3,000	2,400	2,400	3	
14	14	1,948	2	7,115	1,100	1,375	3,300	3,300	4	
24	24	1,928	2	8,628	1,800	2,200	3,600	3,600	5	
22	22	1,907	2	6,727	1,000	1,100	2,000	2,000	6	
9	9	1,926	2	3,766	600	750	2,400	2,400	7	
Total				79,476	12,400	15,300	22,300	22,300		

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	"OO" SUB	Ann St	Badger	Comb Loc 1	Comb Loc 2	1
Voltage--High Side	34	34	34	34	138	2
Voltage--Low Side	12	12	12	12	34	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	10,500	10,000	22,500	22,500	50,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation	Delanglade	Jackson	Rosehill	Thilmany	13
Voltage--High Side	34	12	34	34	14
Voltage--Low Side	12	2	12	12	15
Num. of Main Transformers in Operation	1	2	1	2	16
Capacity of Transformers in kVA	10,500	3,000	22,500	60,000	17
Number of Spare Transformers on Hand	0	1	0	0	18
15-Minute Maximum Demand in kW					19
Dt and Hr of Such Maximum Demand					20
Kwh Output					21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					22
Voltage--High Side					23
Voltage--Low Side					24
Num. of Main Transformers in Operation					25
Capacity of Transformers in kVA					26
Number of Spare Transformers on Hand					27
15-Minute Maximum Demand in kW					28
Dt and Hr of Such Maximum Demand					29
Kwh Output					30

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	11,261	3,890	179,690	1
Acquired during year	367	104		2
Total	11,628	3,994	179,690	3
Retired during year	200	68		4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	11,428	3,926	179,690	6
Number end of year accounted for as follows:				7
In customers' use	11,375	3,116	129,274	8
In utility's use	30	1	500	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	23	809	49,916	12
Total end of year	11,428	3,926	179,690	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	94	85,446	1
Mercury Vapor	400	23	45,287	2
Sodium Vapor	100	987	501,396	3
Sodium Vapor	250	553	748,209	4
Sodium Vapor	400	86	167,270	5
Total		1,743	1,547,608	
Ornamental				
Sodium Vapor	100	31	14,880	6
Sodium Vapor	250	28	37,884	7
Sodium Vapor	400	57	110,865	8
Total		116	163,629	
Other				
NONE		0		9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account #536 - Water for Power - Increase is due to FERC relicensing in 1999

Account #538 - Electric Expense - Increase is due to maintenance to the bearing at the Combined Locks Plant in 1999. Also additional safety equipment was added in 1999.

Account #539 - Misc Hydraulic Power Generation Expenses - Increase is due to the addition of safety equipment, such as barriers, at the plants.

Account #543 - Maint of Reservoirs, Dams and Waterways - Increase is due to the repairs to the New Badger headgate structure and power canal.

Account #544 - Maint of Electric Plant - Increase is due to maintenance of the control system and generator including replacement of the lower guide bearing at the Kaukauna City Plant (approx. \$100,000), repair to the Combined Locks Plant outboard bearing (approx. \$27,000), and repair to the 2.4 KV cable at the Little Chute Plant (approx. \$23,000). The remainder is due to increased maintenance at the different plants.

Account #553 - Maintenance of Generating and Electric Plant - Increase is due to repairs to the #3 Diesel's 16 power assemblies, including heads, liners and pistons.

Account #556 - System Control and Load Dispatching - Increase is due to increased labor costs and SCADA upgrades.

Account #580 - Operation Supervision and Engineering - Decrease is due to more labor time being capitalized in 1999 vs 1998.

Account #583 - Overhead Line Expenses - Increase is due to waste oil removal project in 1999.

Account #584 - Underground Line Expense - Increase is due to additional safety equipment purchased in 1999.

Account #586 - Meter Expense - Less labor time testing meters in 1999.

Account #590 - Maint Supervision and Engineering - Increase is due to increased maintenance in 1999 requiring increased job estimating and supervision.

Account #592 - Maint of Station Equipment - Increase is due to an increase in safety equipment and other maintenance equipment.

Account #593 - Maint of Overhead Lines - Labor was geared to maintenance instead of construction during 1999 as compared with 1998.

Account #594 - Maint of Underground Lines - Increase was due to more labor time geared to maintenance instead of construction in 1999.

Account #912 - Demonstrating and Selling Expenses - Decrease is due to a reallocation of the customer service representatives time in 1999.

ELECTRIC OPERATING SECTION FOOTNOTES

Account #921 - Office Supplies and Expenses - Decrease is due to remodeling costs included in 1998 did not recur in 1999.

Account #923 - Outside Services Employed - Increase is due to additional costs incurred with finalizing the billing software and other maintenance projects.

Account #924 - Property Insurance - Increase is due to the inclusion of a Boiler and Machinery Policy in 1999.

Account #925 - Injuries and Damages - Decrease is due to a reallocation of safety programs to the proper accounts in 1999.

Account #932 - Maint of General Plant - Decrease is due to remodeling costs incurred in 1998 did not recur in 1999.

Electric Utility Plant in Service (Page E-06)

Account #332 - Reservoirs, Dams and Waterways - Combined Locks Dam was placed into service late 1999. A portion of the old dam was removed.

Account #336 - Roads, Railroads, and Bridges - A new bridge and roadway was constructed in connection with the Combined Locks Dam.

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements is not provided. The work order information, including a brief description, can be furnished to you on Excel spreadsheets upon request.

Account #392 - Transportation Equipment - A new bucket truck, utility truck, and electric car was purchased in 1999.

Adjustments appearing in column (F) resulted from Continuing Property Records (CPR) reconciliations.
