



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: FENNIMORE WATER AND LIGHT PLANT

Principal Office: 860 LINCOLN AVENUE  
P.O. BOX 17  
FENNIMORE, WI 53809-0017

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:** FENNIMORE WATER AND LIGHT PLANT

**Utility Address:** 860 LINCOLN AVENUE  
P.O. BOX 17  
FENNIMORE, WI 53809-0017

**When was utility organized?** 1/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MS MARGARET SPRAGUE

**Title:** CITY CLERK-TREASURER

**Office Address:**

860 LINCOLN AVENUE  
P.O. BOX 17  
FENNIMORE, WI 53809-0017

**Telephone:** (608) 822 - 6119

**Fax Number:** (608) 822 - 6007

**E-mail Address:**

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

**Name:** MR JAY BENNETT CPA

**Title:** SENIOR AUDITOR

**Office Address:** JOHNSON BLOCK & CO. INC.

229 HIGH ST.  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** jhb@mhtc.net

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** MR JAY BENNETT CPA

**Title:** SENIOR AUDITOR

**Office Address:** JOHNSON BLOCK & CO. INC  
229 HIGH ST  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** jhb@mhtc.net

**Date of most recent audit report:** 2/3/1999

**Period covered by most recent audit:** 01/01/98-12/31/99

**Names and titles of utility management including manager or superintendent:**

**Name:** MR. CHARLES J. LEUCK

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

860 LINCOLN AVENUE  
P.O. BOX 17  
FENNIMORE, WI 53809-0017

**Telephone:** (608) 822 - 6501

**Fax Number:** (608) 822 - 6007

**E-mail Address:**

**Name of utility commission/committee:** Electric, Water and Sewer Committee

**Names of members of utility commission/committee:**

GORDON BENDER  
LINDA GRAY  
VERN LEWISON  
MARK STROHBUSCH

**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:** [REDACTED]

**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,870,407	1,766,713	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,473,993	1,299,088	2
Depreciation Expense (403)	238,983	189,286	3
Amortization Expense (404-407)	2,279	1,455	4
Taxes (408)	112,244	103,745	5
<b>Total Operating Expenses</b>	<b>1,827,499</b>	<b>1,593,574</b>	
<b>Net Operating Income</b>	<b>42,908</b>	<b>173,139</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>42,908</b>	<b>173,139</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	72,803	48,418	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>72,803</b>	<b>48,418</b>	
<b>Total Income</b>	<b>115,711</b>	<b>221,557</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>115,711</b>	<b>221,557</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	158,035	92,469	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	108	0	18
Interest Charged to Construction--Cr. (432)		1,581	19
<b>Total Interest Charges</b>	<b>158,143</b>	<b>90,888</b>	
<b>Net Income</b>	<b>(42,432)</b>	<b>130,669</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,605,933	1,475,264	20
Balance Transferred from Income (433)	(42,432)	130,669	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,563,501</b>	<b>1,605,933</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	72,803	5
<b>Total (Acct. 419):</b>	<b>72,803</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	277,330	1,593,077	0	0	1,870,407	1
Less: interdepartmental sales	0	21,501	0	0	21,501	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>277,330</b>	<b>1,571,576</b>	<b>0</b>	<b>0</b>	<b>1,848,906</b>	

**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	85,512		<b>85,512</b>	1
Electric operating expenses	108,216		<b>108,216</b>	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	6,093		<b>6,093</b>	8
Electric utility plant accounts	6,093		<b>6,093</b>	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>205,914</b>	<b>0</b>	<b>205,914</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,045,670	5,860,813	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,636,701	2,446,013	2
<b>Net Utility Plant</b>	<b>5,408,969</b>	<b>3,414,800</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	9,849	34,638	6
Special Funds (125)	344,891	366,708	7
<b>Total Other Property and Investments</b>	<b>354,740</b>	<b>401,346</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	18,056	12,683	8
Temporary Cash Investments (132)	811,234	488,407	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	153,144	149,338	11
Other Accounts Receivable (143)	1,461	3,263	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	20,305	14,090	14
Materials and Supplies (150)	150,102	158,577	15
Prepayments (165)	18,177	17,385	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,172,479</b>	<b>843,743</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	30,549	17,472	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>30,549</b>	<b>17,472</b>	
<b>Total Assets and Other Debits</b>	<b>6,966,737</b>	<b>4,677,361</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	512,627	477,627	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,563,501	1,605,933	23
<b>Total Proprietary Capital</b>	<b>2,076,128</b>	<b>2,083,560</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,288,525	1,222,759	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	460,546	581,870	26
<b>Total Long-Term Debt</b>	<b>3,749,071</b>	<b>1,804,629</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	439,340	158,721	28
Payables to Municipality (233)	608	0	29
Customer Deposits (235)	875	1,170	30
Taxes Accrued (236)	95,760	89,581	31
Interest Accrued (237)	78,545	15,167	32
Other Current and Accrued Liabilities (238)	31,405	33,670	33
<b>Total Current and Accrued Liabilities</b>	<b>646,533</b>	<b>298,309</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	495,005	490,863	41
<b>Total Liabilities and Other Credits</b>	<b>6,966,737</b>	<b>4,677,361</b>	

**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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,578,037	0	0	5,467,633	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	2,578,037	0	0	5,467,633	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	605,111	0	0	2,031,590	10
<b>Total Accumulated Provision</b>	605,111	0	0	2,031,590	
<b>Net Utility Plant</b>	1,972,926	0	0	3,436,043	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	557,009	1,889,004			<b>2,446,013</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	56,386	182,597			<b>238,983</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,600				<b>1,600</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	81	188			<b>269</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>58,067</b>	<b>182,785</b>	<b>0</b>	<b>0</b>	<b>240,852</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	9,965	40,199			<b>50,164</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>9,965</b>	<b>40,199</b>	<b>0</b>	<b>0</b>	<b>50,164</b>	<b>19</b>
<b>Balance End of Year</b>	<b>605,111</b>	<b>2,031,590</b>	<b>0</b>	<b>0</b>	<b>2,636,701</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**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
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			129,997		129,997	139,918	2
<b>Total Electric Utility</b>					<b>129,997</b>	<b>139,918</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	129,997	139,918	1
Water utility	20,105	18,659	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>150,102</b>	<b>158,577</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 G O Promissory Note	724	428	6,493	1
1997 Revenue Bonds	784	428	9,468	2
1999 BONDS	768	428	14,588	3
<b>Total</b>			<b>30,549</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	428	0	4
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	477,627	1
<b>Changes during year (explain):</b>		
AMOUNT FOR MAINS - GENERAL PAID	35,000	2
<b>Balance end of year</b>	<u><u>512,627</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 Revenue Bonds	06/01/1997	12/01/2012	6.00%	1,163,525	<b>1</b>
1999 BONDS	05/01/1999	12/01/2018	4.75%	2,125,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,288,525</b>	

**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)	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund	12/06/1992	03/15/2002	5.00%	40,980	1
Depository Trust Fund	05/01/1993	03/15/2003	4.00%	419,566	2
<b>Total for Account 224</b>				<b>460,546</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	89,581	1
<b>Accruals:</b>		
Charged water department expense	46,472	2
Charged electric department expense	65,772	3
Charged sewer department expense	800	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>113,044</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	90,438	6
Social Security taxes	14,032	7
PSC Remainder Assessment	1,557	8
<b>Other (explain):</b>		
Gros Receipts Tax	838	9
<b>Total payments and other debits</b>	<b>106,865</b>	
<b>Balance end of year</b>	<b>95,760</b>	

### 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)	
<b>Bonds (221)</b>					
1997 Revenue Bonds	5,742	69,346	69,580	5,508	1
1999 BONDS		65,428		65,428	2
<b>Subtotal</b>	<b>5,742</b>	<b>134,774</b>	<b>69,580</b>	<b>70,936</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1993 G.O. Debt	6,660	20,730	22,039	5,351	4
1992 State Trust Fund Loan	2,215	2,291	2,248	2,258	5
Sewer Loan	550	240	790	0	6
<b>Subtotal</b>	<b>9,425</b>	<b>23,261</b>	<b>25,077</b>	<b>7,609</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	0	108	108	0	7
<b>Subtotal</b>	<b>0</b>	<b>108</b>	<b>108</b>	<b>0</b>	
<b>Total</b>	<b>15,167</b>	<b>158,143</b>	<b>94,765</b>	<b>78,545</b>	

**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	457,003	33,860	0	0	0	<b>490,863</b>	1
<b>Add credits during year:</b>							
For Services		271				<b>271</b>	2
For Mains	3,871					<b>3,871</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>460,874</b>	<b>34,131</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>495,005</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	4,500	2
ADVANCE TO TIF DISTRICT	5,349	3
<b>Total (Acct. 124):</b>	<b>9,849</b>	
<b>Special Funds (125):</b>		
REDEMPTION ACCOUNT	83,565	4
RESERVE ACCOUNT	141,943	5
DEPRECIATION ACCOUNT	119,383	6
<b>Total (Acct. 125):</b>	<b>344,891</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	16,967	8
Electric	136,177	9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>153,144</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
MISCELLANEOUS	1,461	14
<b>Total (Acct. 143):</b>	<b>1,461</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL	8,285	15
DUE FROM SEWER	12,020	16
<b>Total (Acct. 145):</b>	<b>20,305</b>	
<b>Prepayments (165):</b>		
INSURANCE	18,177	17
<b>Total (Acct. 165):</b>	<b>18,177</b>	

### 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)
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL	608	20
<b>Total (Acct. 233):</b>	<b>608</b>	
<b>Other Deferred Credits (253):</b>		
NONE		21
<b>Total (Acct. 253):</b>		<b>0</b>

**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)	
<b>Add Average:</b>						
Utility Plant in Service	2,528,912	4,377,615	0	0	6,906,527	1
Materials and Supplies	19,382	134,957	0	0	154,339	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	581,060	1,960,297	0	0	2,541,357	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	458,938	33,995	0	0	492,933	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,508,296</b>	<b>2,518,280</b>	<b>0</b>	<b>0</b>	<b>4,026,576</b>	
Net Operating Income	31,459	11,449	0	0	42,908	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>2.09%</b>	<b>0.45%</b>	<b>N/A</b>	<b>N/A</b>	<b>1.07%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	495,127	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,584,717	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,079,844</b>	
<b>Net Income</b>		
Net Income	(42,432)	5
<b>Percent Return on Proprietary Capital</b>	<b>-2.04%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Distribution of Total Payroll (Page F-05)

Overall Payroll is up due to more repair work and employees spending more time on water utility items.

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### Return on Rate Base Computation (Page F-20)

The utility has an rate case pending with the PSC.

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### Identification and Ownership (Page iv)

See Accountant's Compilation reports

#### COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council  
City of Fennimore  
Fennimore, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Fennimore Electric and Water Utility as of December 31, 1999, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Fennimore and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

May 17, 2000

Ms. Margaret Sprague, City Clerk Treasurer  
Fennimore Water and Light Plant  
860 Lincoln Avenue  
P.O. Box 17  
Fennimore, WI 53809-0017

1999 Analytical Review DWCCA-1980-ELE

Dear Ms. Sprague:

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

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

Sincerely,

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

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

cc: Mr. Gordon Bender

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	274,236	1
<b>Total Sales of Water</b>	<b>274,236</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	639	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,455	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>3,094</b>	
<b>Total Operating Revenues</b>	<b>277,330</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	30,137	9
Water Treatment Expenses (630-635)	10,182	10
Transmission and Distribution Expenses (640-655)	24,798	11
Customer Accounts Expenses (901-904)	19,272	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	58,127	14
<b>Total Operation and Maintenance Expenses</b>	<b>142,516</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	56,386	15
Amortization Expense (404-407)	497	16
Taxes (408)	46,472	17
<b>Total Other Operating Expenses</b>	<b>103,355</b>	
<b>Total Operating Expenses</b>	<b>245,871</b>	
<b>NET OPERATING INCOME</b>	<b>31,459</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial	6	450	804	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>450</b>	<b>804</b>	
Metered Sales to General Customers (461)				
Residential	844	39,900	118,418	4
Commercial	128	19,849	41,521	5
Industrial	3	10,043	12,501	6
<b>Total Metered Sales to General Customers (461)</b>	<b>975</b>	<b>69,792</b>	<b>172,440</b>	
Private Fire Protection Service (462)	3		3,084	7
Public Fire Protection Service (463)	1		83,205	8
Other Sales to Public Authorities (464)	39	6,941	14,703	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,024</b>	<b>77,183</b>	<b>274,236</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	83,205	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>83,205</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	639	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>639</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,700	10
<b>Other (specify):</b>		
MISCELLANEOUS	755	11
<b>Total Other Water Revenues (474)</b>	<b>2,455</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	569	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	21,501	7
Operation Supplies and Expenses (623)	770	8
Maintenance of Pumping Plant (625)	7,297	9
<b>Total Pumping Expenses</b>	<b>30,137</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	6,104	10
Chemicals (631)	2,120	11
Operation Supplies and Expenses (632)	1,038	12
Maintenance of Water Treatment Plant (635)	920	13
<b>Total Water Treatment Expenses</b>	<b>10,182</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	375	14
Operation Supplies and Expenses (641)	3,641	15
Maintenance of Distribution Reservoirs and Standpipes (650)	425	16
Maintenance of Mains (651)	6,266	17
Maintenance of Services (652)	10,564	18
Maintenance of Meters (653)	1,454	19
Maintenance of Hydrants (654)	1,850	20
Maintenance of Other Plant (655)	223	21
<b>Total Transmission and Distribution Expenses</b>	<b>24,798</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,188	<b>22</b>
Accounting and Collecting Labor (902)	14,818	<b>23</b>
Supplies and Expenses (903)	1,266	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>19,272</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	16,239	<b>27</b>
Office Supplies and Expenses (921)	3,199	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	3,696	<b>30</b>
Property Insurance (924)	935	<b>31</b>
Injuries and Damages (925)	4,644	<b>32</b>
Employee Pensions and Benefits (926)	23,977	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	2,369	<b>35</b>
Transportation Expenses (933)	3,068	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>58,127</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>142,516</b>	

**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		40,379	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		800	2
<b>Net property tax equivalent</b>		<b>39,579</b>	
Social Security		5,923	3
PSC Remainder Assessment		970	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>46,472</u></b>	

### 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			Grant				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.231361				3
County tax rate	mills		4.781810				4
Local tax rate	mills		9.833110				5
School tax rate	mills		8.479302				6
Voc. school tax rate	mills		1.758576				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.084159</b>				<b>10</b>
Less: state credit	mills		1.564206				11
<b>Net tax rate</b>	mills		<b>23.519953</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.833110</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.237878</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.070988</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.084159</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.800146</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.519953</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.819395</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,479,878	2,479,878				22
Materials & Supplies	\$	20,105	20,105				23
<b>Subtotal</b>	\$	<b>2,499,983</b>	<b>2,499,983</b>				<b>24</b>
Less: Plant Outside Limits	\$	17,768	17,768				25
<b>Taxable Assets</b>	\$	<b>2,482,215</b>	<b>2,482,215</b>				<b>26</b>
Assessment Ratio	dec.		0.864400				27
<b>Assessed Value</b>	\$	<b>2,145,627</b>	<b>2,145,627</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.819395</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>40,379</b>	<b>40,379</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	35,514					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>40,379</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	352	350	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)	348,575		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>348,927</b>	<b>350</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	13,749		12
Structures and Improvements (321)	273,710	1,210	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	207,746	655	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>495,205</b>	<b>1,865</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,850		23
<b>Total Water Treatment Plant</b>	<b>13,850</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	578		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			702	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)			348,575	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>349,277</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			13,749	12
Structures and Improvements (321)			274,920	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	500		207,901	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>500</b>	<b>0</b>	<b>496,570</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,850	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>13,850</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			578	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	212,799	3,000	26
Transmission and Distribution Mains (343)	999,437	96,210	27
Fire Mains (344)	0		28
Services (345)	138,254	1,867	29
Meters (346)	92,080	3,052	30
Hydrants (348)	95,750	1,346	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,538,898</b>	<b>105,475</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	20,266		34
Office Furniture and Equipment (391)	2,150		35
Computer Equipment (391.1)	17,805	525	36
Transportation Equipment (392)	6,604		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,359		39
Laboratory Equipment (395)	3,966		40
Power Operated Equipment (396)	13,512		41
Communication Equipment (397)	1,245		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>82,907</b>	<b>525</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,479,787</b>	<b>108,215</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,479,787</b>	<b>108,215</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			215,799 26
Transmission and Distribution Mains (343)	3,801		1,091,846 27
Fire Mains (344)			0 28
Services (345)	980		139,141 29
Meters (346)	3,984		91,148 30
Hydrants (348)	700		96,396 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>9,465</b>	<b>0</b>	<b>1,634,908</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			20,266 34
Office Furniture and Equipment (391)			2,150 35
Computer Equipment (391.1)			18,330 36
Transportation Equipment (392)			6,604 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			17,359 39
Laboratory Equipment (395)			3,966 40
Power Operated Equipment (396)			13,512 41
Communication Equipment (397)			1,245 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>83,432</b>
<b>Total utility plant in service directly assignable</b>	<b>9,965</b>	<b>0</b>	<b>2,578,037</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>9,965</b>	<b>0</b>	<b>2,578,037</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,780	7,780	1
February			7,609	7,609	2
March			6,752	6,752	3
April			7,973	7,973	4
May			7,748	7,748	5
June			9,358	9,358	6
July			9,340	9,340	7
August			10,007	10,007	8
September			9,453	9,453	9
October			8,480	8,480	10
November			8,653	8,653	11
December			7,901	7,901	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>101,054</b>	<b>101,054</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,316	13
Less: Other utility use				1,034	14
Other utility use explanation:					15
Water main/service breaks					
Water pumped into distribution system				98,704	16
Less: Water sold				77,183	17
Losses and unaccounted for				21,521	18
Percent unaccounted for to the nearest whole percent (%)				22%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				549	21
Date of maximum: 8/8/1999					22
Cause of maximum:					23
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year				182	24
Date of minimum: 9/27/1999					25
Total KWH used for pumping for the year				406,004	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1938 DRILLED WELL	#2	985	8	504,000	Yes	<b>1</b>
1984 DRILLED WELL	#4	993	14	792,000	Yes	<b>2</b>
1998 DRILLED WELL	#5	1,000	18	1,440,000	Yes	<b>3</b>

## 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	#2	#4	5	1
Location	6TH & MADISON	INDUSTRIAL PARK	EISENHOWER	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	LAYNE	PEERLESS	5
Year Installed	1987	1983	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	320	500	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	WESTINGHOUSE	GENERAL ELECTRIC	9 10
Year Installed	1987	1983	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	100	200	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1947	1971	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	120	134	6
Total capacity in gallons	100,000	300,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	286	0	0	0	286	1
M	D	4.000	15,696	0	0	0	15,696	2
M	D	6.000	37,039	0	300	0	36,739	3
P	D	6.000	5,312	0	0	0	5,312	4
M	D	8.000	14,513	0	0	0	14,513	5
P	D	8.000	5,036	1,138	0	0	6,174	6
M	D	12.000	8,614	0	0	0	8,614	7
<b>Total Within Municipality</b>			<b>86,496</b>	<b>1,138</b>	<b>300</b>	<b>0</b>	<b>87,334</b>	
<b>Total Utility</b>			<b>86,496</b>	<b>1,138</b>	<b>300</b>	<b>0</b>	<b>87,334</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	148	0	0	0	148		1
M	0.750	717	7	7	0	717		2
M	1.000	77	1	0	0	78	1	3
M	1.250	7	0	0	0	7		4
M	1.500	15	0	0	0	15		5
M	2.000	12	0	0	0	12		6
M	3.000	1	0	0	0	1		7
M	4.000	7	0	0	0	7		8
M	8.000	3	0	0	0	3		9
<b>Total Utility</b>		<b>987</b>	<b>8</b>	<b>7</b>	<b>0</b>	<b>988</b>	<b>1</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,042	48	48	0	1,042	87	1
0.750	3	0	0	0	3	1	2
1.000	25	1	1	0	25	2	3
1.250	1	0	0	0	1	0	4
1.500	24	0	0	0	24	0	5
2.000	12	0	0	0	12	0	6
3.000	2	0	0	0	2	0	7
4.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>1,110</b>	<b>49</b>	<b>49</b>	<b>0</b>	<b>1,110</b>	<b>90</b>	

#### 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	856	98	1	20	0	67	1,042	1
0.750	0	3	0	0	0	0	3	2
1.000	2	15	0	1	0	7	25	3
1.250	0	1	0	0	0	0	1	4
1.500	0	9	0	10	0	5	24	5
2.000	0	5	1	6	0	0	12	6
3.000	0	0	0	2	0	0	2	7
4.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>858</b>	<b>131</b>	<b>3</b>	<b>39</b>	<b>0</b>	<b>79</b>	<b>1,110</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	136	1	1		136	2
<b>Total Fire Hydrants</b>	<b>136</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>136</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

**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:	135
Number of distribution system valves end of year:	269
Number of distribution valves operated during year:	30

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/C 926 Increase due to high health insurance costs and increase in time off with pay.

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### Water Mains (Page W-15)

Mains were financed through operating revenues and cash.

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### Water Services (Page W-16)

Additions were financed through operating revenues and operating cash.

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### Hydrants and Distribution System Valves (Page W-18)

The number of distribution valves operated were not the required amount.  
The Utility will try to operate the required amounts in the future.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,585,231	1
<b>Total Sales of Electricity</b>	<b>1,585,231</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	5,085	2
Miscellaneous Service Revenues (451)	496	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,070	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	195	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>7,846</b>	
<b>Total Operating Revenues</b>	<b>1,593,077</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,134,718	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	61,280	11
Customer Accounts Expenses (901-904)	21,513	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	113,966	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,331,477</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	182,597	15
Amortization Expense (404-407)	1,782	16
Taxes (408)	65,772	17
<b>Total Other Expenses</b>	<b>250,151</b>	
<b>Total Operating Expenses</b>	<b>1,581,628</b>	
<b>NET OPERATING INCOME</b>	<b>11,449</b>	

### 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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	5,085	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>5,085</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	496	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>496</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENT	2,070	5
<b>Total Rent from Electric Property (454)</b>	<b>2,070</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	195	7
<b>Total Other Electric Revenues (456)</b>	<b>195</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)	10,666	11
Fuel (539)	14,895	12
Operation Supplies and Expenses (540)	8,379	13
Maintenance of Other Power Production Plant (543)	26,141	14
<b>Total Other Power Generation Expenses</b>	<b>60,081</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,074,637	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>1,074,637</b>	
<b>Total Power Production Expenses</b>	<b>1,134,718</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
 <b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	11,286	21
Line and Station Supplies and Expenses (562)	8,520	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	1,346	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	30,544	28
Maintenance of Line Transformers (573)	1,729	29
Maintenance of Street Lighting and Signal Systems (574)	4,870	30
Maintenance of Meters (575)	2,985	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>61,280</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,565	33
Accounting and Collecting Labor (902)	14,136	34
Supplies and Expenses (903)	1,131	35
Uncollectible Accounts (904)	1,681	36
<b>Total Customer Accounts Expenses</b>	<b>21,513</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	19,220	<b>38</b>
Office Supplies and Expenses (921)	4,061	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	6,748	<b>41</b>
Property Insurance (924)	2,843	<b>42</b>
Injuries and Damages (925)	9,138	<b>43</b>
Employee Pensions and Benefits (926)	48,118	<b>44</b>
Regulatory Commission Expenses (928)	5,574	<b>45</b>
Miscellaneous General Expenses (930)	8,832	<b>46</b>
Transportation Expenses (933)	9,432	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>113,966</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,331,477</b>	

### 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		55,400	1
Social Security		8,109	2
Wisconsin Gross Receipts Tax		838	3
PSC Remainder Assessment		1,425	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>65,772</u></b>	

### 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			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.231361				3
County tax rate	mills		4.781810				4
Local tax rate	mills		9.833110				5
School tax rate	mills		8.479302				6
Voc. school tax rate	mills		1.758576				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.084159</b>				10
Less: state credit	mills		1.564206				11
<b>Net tax rate</b>	mills		<b>23.519953</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.833110</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.237878</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.070988</b>				17
<b>Total Tax Rate</b>	mills		<b>25.084159</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.800146</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.519953</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.819395</b>				21
Utility Plant, Jan. 1	\$	3,287,597	3,287,597				22
Materials & Supplies	\$	139,918	139,918				23
<b>Subtotal</b>	\$	<b>3,427,515</b>	<b>3,427,515</b>				24
Less: Plant Outside Limits	\$	21,950	21,950				25
<b>Taxable Assets</b>	\$	<b>3,405,565</b>	<b>3,405,565</b>				26
Assessment Ratio	dec.		0.864400				27
<b>Assessed Value</b>	\$	<b>2,943,770</b>	<b>2,943,770</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.819395</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>55,400</b>	<b>55,400</b>				30
Tax Equivalent per 1994 PSC Report	\$	54,012					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>55,400</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	57,125	196,191	19
Fuel Holders, Producers and Accessories (342)	22,015	53,000	20
Prime Movers (343)	177,083	893,757	21
Generators (344)	90,781	261,587	22
Accessory Electric Equipment (345)	37,259	784,762	23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>384,263</b>	<b>2,189,297</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			253,316 19
Fuel Holders, Producers and Accessories (342)	500		74,515 20
Prime Movers (343)			1,070,840 21
Generators (344)			352,368 22
Accessory Electric Equipment (345)	37,259		784,762 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>37,759</b>	<b>0</b>	<b>2,535,801</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

### ELECTRIC UTILITY PLANT IN SERVICE

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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)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
 <b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	830		34
Structures and Improvements (361)	2,558		35
Station Equipment (362)	67,247		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	321,689	37	38
Overhead Conductors and Devices (365)	494,843		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	625,230	287	41
Line Transformers (368)	435,399	11,209	42
Services (369)	225,961	4,808	43
Meters (370)	86,902	3,381	44
Installations on Customers' Premises (371)	42,271	1,364	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	85,325	2,973	47
<b>Total Distribution Plant</b>	<b>2,388,255</b>	<b>24,059</b>	
 <b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	184,692		49
Office Furniture and Equipment (391)	18,904		50
Computer Equipment (391.1)	118,302	6,879	51
Transportation Equipment (392)	35,972		52
Stores Equipment (393)	1,644		53
Tools, Shop and Garage Equipment (394)	25,935		54
Laboratory Equipment (395)	4,614		55
Power Operated Equipment (396)	121,535		56
Communication Equipment (397)	3,481		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			830 34
Structures and Improvements (361)			2,558 35
Station Equipment (362)			67,247 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			321,726 38
Overhead Conductors and Devices (365)			494,843 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			625,517 41
Line Transformers (368)			446,608 42
Services (369)			230,769 43
Meters (370)	2,440		87,843 44
Installations on Customers' Premises (371)			43,635 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			88,298 47
<b>Total Distribution Plant</b>	<b>2,440</b>	<b>0</b>	<b>2,409,874</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			184,692 49
Office Furniture and Equipment (391)			18,904 50
Computer Equipment (391.1)			125,181 51
Transportation Equipment (392)			35,972 52
Stores Equipment (393)			1,644 53
Tools, Shop and Garage Equipment (394)			25,935 54
Laboratory Equipment (395)			4,614 55
Power Operated Equipment (396)			121,535 56
Communication Equipment (397)			3,481 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>515,079</b>	<b>6,879</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,287,597</b>	<b>2,220,235</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
<b>Total utility plant in service</b>	<b>3,287,597</b>	<b>2,220,235</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>521,958</b>
<b>Total utility plant in service directly assignable</b>	<b>40,199</b>	<b>0</b>	<b>5,467,633</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>40,199</b>	<b>0</b>	<b>5,467,633</b>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)		14.29	1
7.2/12.5 kV (12kV)		4.04	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		1.17	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,550	Monday	01/11/1999	11:00	2,993	<b>1</b>
February	02	5,145	Friday	02/12/1999	10:00	2,605	<b>2</b>
March	03	5,020	Monday	03/08/1999	11:00	2,737	<b>3</b>
April	04	4,969	Monday	04/19/1999	11:00	2,591	<b>4</b>
May	05	5,008	Monday	05/17/1999	12:00	2,780	<b>5</b>
June	06	6,186	Tuesday	06/08/1999	16:00	3,063	<b>6</b>
July	07	7,065	Friday	07/30/1999	11:00	3,602	<b>7</b>
August	08	6,352	Friday	08/27/1999	16:00	3,266	<b>8</b>
September	09	6,562	Monday	09/13/1999	15:00	2,982	<b>9</b>
October	10	5,024	Wednesday	10/27/1999	09:00	2,959	<b>10</b>
November	11	5,279	Monday	11/29/1999	18:00	3,002	<b>11</b>
December	12	5,735	Monday	12/20/1999	18:00	3,116	<b>12</b>
<b>Total</b>		<b>67,895</b>				<b>35,696</b>	

**System Name**

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

Type of Reading	Supplier
60 minutes integrated	Dairyland Power Cooperative

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine	186	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>186</b>	<b>7</b>
Purchases	35,510	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
<b>Total Source of Energy</b>	<b>35,696</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	34,259	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>34,259</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)		26
Distribution Losses	1,437	27
<b>Total Energy Losses</b>	<b>1,437</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.0257%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>35,696</b>	<b>30</b>

### 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)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,060	9,542	1
<b>Total Sales for Residential Sales</b>		<b>1,060</b>	<b>9,542</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	236	4,254	2
INDUSTRIAL	CP-1	22	19,855	3
INTERDEPARTMENTAL	MP-1	1	406	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>259</b>	<b>24,515</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	10	202	5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>10</b>	<b>202</b>	
<b>Sales for Resale</b>				
NONE				6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,329</b>	<b>34,259</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		505,406	(7,304)	<b>498,102</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>505,406</b>	<b>(7,304)</b>	<b>498,102</b>	
		250,962	(3,502)	<b>247,460</b>	<b>2</b>
		811,906	(18,153)	<b>793,753</b>	<b>3</b>
		21,853	(352)	<b>21,501</b>	<b>4</b>
<b>0</b>	<b>0</b>	<b>1,084,721</b>	<b>(22,007)</b>	<b>1,062,714</b>	
		24,598	(183)	<b>24,415</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>24,598</b>	<b>(183)</b>	<b>24,415</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>1,614,725</b>	<b>(29,494)</b>	<b>1,585,231</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Dairyland				1
Point of Delivery					2
Type of Power Purchased (firm, dump, etc.)	off-peak				3
Voltage at Which Delivered	4160/2400 & 12470/72				4
Point of Metering	Substations 1 & 2				5
Total of 12 Monthly Maximum Demands -- kW	67,896				6
Average load factor	<b>71.6446%</b>				7
Total Cost of Purchased Power	1,074,637				8
Average cost per kWh	<b>0.0303</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	0	2,991			12
February	0	2,605			13
March	0	2,729			14
April	0	2,584			15
May	0	2,773			16
June	0	3,057			17
July	0	3,549			18
August	0	3,266			19
September	0	2,982			20
October	0	2,959			21
November	0	2,926			22
December	0	3,089			23
<b>Total kWh (000)</b>	<b>0</b>	<b>35,510</b>			<b>24</b>
					25
					26
					27
	<b>(d)</b>		<b>(e)</b>		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					<b>52</b>

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	186	4
Is Generation Metered or Estimated?	██████████	5
Is Exciter & Station Use Metered or Estimated?	██████████	6
60-Minute Maximum Demand--kW (est. if not meas.)	7,475	7
Date and Hour of Such Maximum Demand	12/3/1999 16	8
<b>Load Factor</b>	<b>0.0028</b>	<b>9</b>
Maximum Net Generation in Any One Day	55,600	10
Date of Such Maximum	12/3/1999	11
Number of Hours Generators Operated	186	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	██████████	14
Total Production Expenses	1,136,731	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>6,111</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	2	17
February	0	18
March	8	19
April	7	20
May	7	21
June	6	22
July	53	23
August	0	24
September	0	25
October	0	26
November	76	27
December	27	28
<b>Total kWh (000)</b>	<b>186</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	337	32
Average Cost per Barrel of Oil Burned (\$)	25.2600	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	35	36
Average Cost per Gallon (\$)	3.6700	37
kWh Net Generation per Gallon of Fuel Oil	13	38
kWh Net Generation per Gallon of Lubr. Oil	5314	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	NONE			1
Unit Identification	5			2
Type of Generation	DIESEL			3
kWh Net Generation (000)	186			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	7,475			7
Date and Hour of Such Maximum Demand	12/3/1999 16			8
<b>Load Factor</b>	<b>0.0028</b>			9
Maximum Net Generation in Any One Day	55,600			10
Date of Such Maximum	12/03/1999			11
Number of Hours Generators Operated				12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses	1,136,731			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>6,111.4570</b>			16
Monthly Net Generation --- kWh (000):				
January	2			17
February	0			18
March	8			19
April	7			20
May	7			21
June	6			22
July	53			23
August	0			24
September	0			25
October	0			26
November	76			27
December	27			28
<b>Total kWh (000)</b>	<b>186</b>			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	337			32
Average Cost per Barrel of Oil Burned (\$)	25.2600			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	35			36
Average Cost per Gallon (\$)	3.6700			37
kWh Net Generation per Gallon of Fuel Oil	13			38
kWh Net Generation per Gallon of Lubr. Oil	5,314			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)
NONE							
<b>Total</b>							<b><u>0</u></b>
							1

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

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.

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Diesel sub					1
Voltage--High Side	69					2
Voltage--Low Side	42					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	750					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	7,064					7
Dt and Hr of Such Maximum Demand	07/30/1999					8
	11:00					9
Kwh Output	141,331					10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						27
Voltage--High Side						28
Voltage--Low Side						29
Num. of Main Transformers in Operation						30
Capacity of Transformers in kVA						31
Number of Spare Transformers on Hand						32
15-Minute Maximum Demand in kW						33
Dt and Hr of Such Maximum Demand						34
						35
Kwh Output						36

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,415	373	24,702	1
Acquired during year	53	8	488	2
<b>Total</b>	<b>1,468</b>	<b>381</b>	<b>25,190</b>	<b>3</b>
Retired during year	7	3	288	4
Sales, transfers or adjustments increase (decrease)		4	887	5
<b>Number end of year</b>	<b>1,461</b>	<b>382</b>	<b>25,789</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,329	296	20,321	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	132	86	5,468	12
<b>Total end of year</b>	<b>1,461</b>	<b>382</b>	<b>25,789</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	221	107,841	1
<b>Total</b>		<b>221</b>	<b>107,841</b>	
<b>Ornamental</b>				
Sodium Vapor	150	38	19,932	2
Sodium Vapor	250	44	67,686	3
<b>Total</b>		<b>82</b>	<b>87,618</b>	
<b>Other</b>				
NONE				4
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

A/C 539 Fuel - Increase due to Diesel equipment added.

A/C 543 Maint. - Increase due to needle & sleeve repair and other repairs performed through out the year.

A/C 926 Benefits - Increase due to higher health insurance costs and time off with pay.

A/C 928 Reg. Comm. Expense - Increase due to application for rate increase for the Electric utility.

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### Electric Utility Plant in Service (Page E-06)

Utility built a new diesel production station. Additions were financed through a bond issue. (a/c's 341, 342, 344,345)

A/C 345 Retirement was for equipment that was replaced with the above contruction.

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### Substation Equipment (Page E-21)

The utility does not own the substation equipment.

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