



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LODI MUNICIPAL LIGHT AND WATER UTILITY

Principal Office: 113 SOUTH MAIN STREET
LODI, WI 53555

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LODI MUNICIPAL LIGHT AND WATER UTILITY

Utility Address: 113 SOUTH MAIN STREET
LODI, WI 53555

When was utility organized? 12/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS CAROL GASSER

Title: ACCOUNTING SUPERVISOR

Office Address:

113 SOUTH MAIN STREET
LODI, WI 53555

Telephone: (608) 592 - 3246

Fax Number: (608) 592 - 4117

E-mail Address: cgasser@wppisys.org

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

Name: STEVE BROKISH

Title: UTILITY COMMISSION PRESIDENT

Office Address:

113 SOUTH MAIN ST
LODI, WI 53555

Telephone: (608) 592 - 3246

Fax Number: (608) 592 - 4117

E-mail Address: not available

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: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 2/11/2000

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

Names and titles of utility management including manager or superintendent:

Name: MR MARVIN DOLPHIN JR

Title: UTILITY SUPERINTENDENT

Office Address:

113 S. MAIN STREET

P.O. BOX 7398

LODI, WI 53555

Telephone: (608) 592 - 3246

Fax Number: (608) 592 - 4117

E-mail Address:

Name of utility commission/committee: Lodi Utility Commission

Names of members of utility commission/committee:

MIKE BILKEY

STEVE BROKISH, PRESIDENT

TIM HESSE

PAUL JOHNSON

TIM STRATTON

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,865,293	1,692,374	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,475,954	1,307,432	2
Depreciation Expense (403)	131,842	114,485	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	112,062	100,236	5
Total Operating Expenses	1,719,858	1,522,153	
Net Operating Income	145,435	170,221	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	145,435	170,221	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(877)	1,424	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	87,476	35,885	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	86,599	37,309	
Total Income	232,034	207,530	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	232,034	207,530	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	84,472	43,329	14
Amortization of Debt Discount and Expense (428)	15,498	2,209	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	1,391	2,666	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	101,361	48,204	
Net Income	130,673	159,326	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	624,137	479,167	20
Balance Transferred from Income (433)	130,673	159,326	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)	25,027	14,356	25
Total Unappropriated Earned Surplus End of Year (216)	729,783	624,137	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS AND SPECIAL ASSESSMENTS	87,476	5
Total (Acct. 419):	87,476	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
TRANSFER TO MUNICIPALITY	25,027	12
Total (Acct. 439)--Debit:	25,027	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		(877)			(877)	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	(877)	0	0	(877)	

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	382,740	1,482,553	0	0	1,865,293	1
Less: interdepartmental sales	0	18,075	0	0	18,075	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	382,740	1,464,478	0	0	1,847,218	

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	48,677		48,677	1
Electric operating expenses	127,916		127,916	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	17,258		17,258	8
Electric utility plant accounts	33,749		33,749	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	227,600	0	227,600	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,424,932	4,661,932	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,697,527	1,579,072	2
Net Utility Plant	3,727,405	3,082,860	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,024,513	1,582,302	7
Total Other Property and Investments	1,024,513	1,582,302	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	110,719	162,774	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	181,457	151,932	11
Other Accounts Receivable (143)	19,809	113,072	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	93,372	86,164	14
Materials and Supplies (150)	105,188	92,678	15
Prepayments (165)	4,013	0	16
Other Current and Accrued Assets (170)	454	8,651	17
Total Current and Accrued Assets	515,012	615,271	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,554	36,776	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	31,554	36,776	
Total Assets and Other Debits	5,298,484	5,317,209	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,203,468	1,203,468	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	729,783	624,137	23
Total Proprietary Capital	1,933,251	1,827,605	
LONG-TERM DEBT			
Bonds (221)	53,501	1,469,407	24
Advances from Municipality (223)	1,822,172	467,909	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,875,673	1,937,316	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	87,970	147,466	28
Payables to Municipality (233)	50,116	166,185	29
Customer Deposits (235)			30
Taxes Accrued (236)	99,496	86,239	31
Interest Accrued (237)	19,628	11,466	32
Other Current and Accrued Liabilities (238)	31,960	21,998	33
Total Current and Accrued Liabilities	289,170	433,354	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,200,390	1,118,934	41
Total Liabilities and Other Credits	5,298,484	5,317,209	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,436,366	0	0	2,868,251	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)	79,422			40,893	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,515,788	0	0	2,909,144	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	419,750	0	0	1,277,777	10
Total Accumulated Provision	419,750	0	0	1,277,777	
Net Utility Plant	2,096,038	0	0	1,631,367	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	400,174	1,178,898			1,579,072	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	39,225	92,617			131,842	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,610				2,610	6
Accruals charged other						7
accounts (specify):						8
adjustment needed		33,207			33,207	9
Salvage	242	633			875	10
Other credits (specify):						11
					0	12
Total credits	42,077	126,457	0	0	168,534	13
Debits during year						14
Book cost of plant retired	21,955	26,697			48,652	15
Cost of removal	546	881			1,427	16
Other debits (specify):						17
					0	18
Total debits	22,501	27,578	0	0	50,079	19
Balance End of Year	419,750	1,277,777	0	0	1,697,527	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation			87,988		87,988	76,845
Other					0	0
Total Electric Utility					87,988	76,845

Account	Total End of Year	Amount Prior Year
Electric utility total	87,988	76,845
Water utility	17,200	15,833
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	105,188	92,678

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Loss on advance refunding	5,223	428	31,554	1
Mortgage Revenue Bonds	10,275	428	0	2
Total			31,554	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,203,468	1
Changes during year (explain):		2
Balance end of year	<u><u>1,203,468</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)	
1992 Mortgage Revenue Bonds	10/01/1992	05/01/2012	6.00%	53,501	1
1998 BANS	11/04/1998	11/21/1999	3.80%	0	2
Total Bonds (Account 221):				53,501	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1999 GO BONDS	09/01/1999	05/01/2019	5.12%	1,370,000	1
1998 GO refunding	10/15/1998	10/15/2012	4.17%	452,172	2
Total for Account 223				<u>1,822,172</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	86,239	1
Accruals:		
Charged water department expense	43,488	2
Charged electric department expense	68,574	3
Charged sewer department expense		4
Other (explain):		
FICA capitalized		5
Total Accruals and other credits	112,062	
Taxes paid during year:		
County, state and local taxes	84,938	6
Social Security taxes	10,765	7
PSC Remainder Assessment	1,579	8
Other (explain):		
gross receipts tax	1,523	9
Total payments and other debits	98,805	
Balance end of year	99,496	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 MRB'S	561	3,293	3,363	491	1
1998 GO REFUNDING	3,290	19,555	19,746	3,099	2
1999 GO BONDS		16,038		16,038	3
1998 BANS	7,615	45,586	53,201	0	4
Subtotal	11,466	84,472	76,310	19,628	
Advances from Municipality (223)					
NONE		1,391	1,391	0	5
Subtotal	0	1,391	1,391	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	11,466	85,863	77,701	19,628	

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	454,733	664,201	0	0	0	1,118,934	1
Add credits during year:							
For Services		21,769				21,769	2
For Mains						0	3
Other (specify):							
SOFTWARE	17,287	21,100				38,387	4
WATER IMPACT	21,300					21,300	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	493,320	707,070	0	0	0	1,200,390	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND REDEMPTION ACCOUNT	183,696	3
BOND RESERVE ACCOUNT RECEIVABLE	100,058	4
BOND DEPRECIATION ACCOUNT	50,000	5
WATER PROJECT ACCOUNT	587,982	6
METER REPLACEMENT ACCOUNT	33,433	7
EQUIPMENT ACCOUNT	69,344	8
Total (Acct. 125):	1,024,513	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,413	10
Electric	150,044	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	181,457	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
WATER MISC INVOICES	1,709	16
ELECTRIC MISC INVOICES	18,100	17
Total (Acct. 143):	19,809	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER UTILITY	10,896	18
PUBLIC FIRE PROTECTION	75,200	19
PAYROLL AND MISCELLANEOUS	7,276	20
Total (Acct. 145):	93,372	

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)	
Prepayments (165):		
PREPAYMENTS	4,013	21
Total (Acct. 165):	4,013	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		23
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE FROM WATER TO CITY	29,195	24
DUE FROM ELECTRIC TO CITY	20,921	25
Total (Acct. 233):	50,116	
Other Deferred Credits (253):		
NONE		26
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,159,407	2,818,956	0	0	4,978,363	1
Materials and Supplies	16,516	82,416	0	0	98,932	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	409,962	1,228,337	0	0	1,638,299	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	474,026	685,635	0	0	1,159,661	6
Other (specify):					0	7
Average Net Rate Base	1,291,935	987,400	0	0	2,279,335	
Net Operating Income	123,228	22,207	0	0	145,435	8
Net Operating Income as a percent of Average Net Rate Base	9.54%	2.25%	N/A	N/A	6.38%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,203,468	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	676,960	3
Other (Specify):		4
Total Average Proprietary Capital	1,880,428	
Net Income		
Net Income	130,673	5
Percent Return on Proprietary Capital	6.95%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

New electric rates were approved by the PSCW on December 21, 1999 and will be placed into effect in 2000. The new rates are designed to provide a 7.5% return on rate base.

New water rates were approved by the PSCW on November 10, 1999 and placed into effect on November 18, 1999. These rates are designed to provide a 7.75% return on rate base.

5. Obligations incurred or assumed, excluding commercial paper.

On September 1, 1999 the utility issued \$1,370,000 of general obligation bonds to refinance the general obligation notes issued November 4, 1998. The notes were paid in full. The new bonds are due over the next 13 years at interest rates from 3.80% to 4.40%.

6. Formal proceedings with the Public Service Commission.

See note #4 concerning new rate orders.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-18)

\$17,287 moved from "services" to Other (software) per VK response to review letter. ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 14, 2000

Ms. Carol Gasser, Accounting Supervisor
Lodi Mun Light and Water Utility
113 South Main Street
Lodi, WI 53555-1195

1999 Analytical Review DWCCA-3160-ELE

Dear Ms. Gasser:

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

1. During our review, we noted \$16,118 reported in Account 332, Water Treatment Equipment, Water Utility Plant in Service Schedule, and \$2,874, reported in Account 631 for water treatment expense. However, the water treatment statistics are not completed on page W-14. Please provide this information and follow this procedure in the future.
2. During our review, we noted total Administrative and General Expenses and total Transmission and Distribution Expenses increased, and total Pumping Expenses decreased, Water Operation & Maintenance Expenses schedule, 25% and \$5,000, from the previous year without explanation. Please provide a brief explanation and follow this procedure in the future.
3. During our review, we noted 18 additions to the Water Services schedule and \$17,287 reported for services contribution in Account 271, Contributions in Aid of Construction. However, the financing for these additions was not explained as requested on the Water Services schedule note. Please provide a brief explanation and follow this procedure in the future.
4. During our review, we noted total Distribution Expenses decreased, and total Customer Accounts Expenses and total Administrative and General Expenses increased, Electric Operation & Maintenance Expenses schedule, 25% and \$5,000 from the previous year without explanation. Please furnish a brief explanation and follow this procedure in the future.

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

FINANCIAL SECTION FOOTNOTES

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\3160.doc

cc: Mr. Steve Brokish, President

Reply received from Jodi Dobson, 8/3/00:

1. Water stats provided.
2. Explanations provided.
3. Contributions were for software, not services.
4. Explanations were provided.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	376,877	1
Total Sales of Water	376,877	
Other Operating Revenues		
Forfeited Discounts (470)	1,055	2
Miscellaneous Service Revenues (471)	800	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,008	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,863	
Total Operating Revenues	382,740	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	27,936	9
Water Treatment Expenses (630-635)	2,874	10
Transmission and Distribution Expenses (640-655)	34,204	11
Customer Accounts Expenses (901-904)	17,226	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	94,559	14
Total Operation and Maintenance Expenses	176,799	
Other Operating Expenses		
Depreciation Expense (403)	39,225	15
Amortization Expense (404-407)		16
Taxes (408)	43,488	17
Total Other Operating Expenses	82,713	
Total Operating Expenses	259,512	
NET OPERATING INCOME	123,228	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	993	53,785	141,253	4
Commercial	105	16,462	33,487	5
Industrial	10	41,041	56,847	6
Total Metered Sales to General Customers (461)	1,108	111,288	231,587	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		134,361	8
Other Sales to Public Authorities (464)	24	5,187	10,929	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,133	116,475	376,877	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	134,361	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	134,361	
Forfeited Discounts (470):		
Customer late payment charges	1,055	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,055	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	800	7
Total Miscellaneous Service Revenues (471)	800	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,825	10
Other (specify):		
MISCELLANEOUS	183	11
Total Other Water Revenues (474)	4,008	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	13,652	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	12,922	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	1,362	9
Total Pumping Expenses	27,936	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	0	10
Chemicals (631)	2,874	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	2,874	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	6,932	14
Operation Supplies and Expenses (641)	6,149	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	6,105	17
Maintenance of Services (652)	6,053	18
Maintenance of Meters (653)	3,436	19
Maintenance of Hydrants (654)	3,843	20
Maintenance of Other Plant (655)	1,686	21
Total Transmission and Distribution Expenses	34,204	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,198	22
Accounting and Collecting Labor (902)	14,028	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	17,226	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	1,658	27
Office Supplies and Expenses (921)	5,257	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	26,620	30
Property Insurance (924)	5,606	31
Injuries and Damages (925)	(822)	32
Employee Pensions and Benefits (926)	23,601	33
Regulatory Commission Expenses (928)	11,165	34
Miscellaneous General Expenses (930)	17,000	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)	4,474	37
Total Administrative and General Expenses	94,559	
 Total Operation and Maintenance Expenses	 176,799	

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		40,099	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,301	2
Net property tax equivalent		38,798	
Social Security		5,507	3
PSC Remainder Assessment		521	4
Other (specify): FICA CLEARED		(1,338)	5
Total tax expense		<u>43,488</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.228800				2
County tax rate	mills		4.409700				3
Local tax rate	mills		8.112000				4
School tax rate	mills		15.820100				5
Voc. school tax rate	mills		1.692300				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		30.262900				9
Less: state credit	mills		1.856800				10
Net tax rate	mills		28.406100				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.112000				12
Combined School Tax Rate	mills		17.512400				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		25.624400				15
Total Tax Rate	mills		30.262900				16
Ratio of Local and School Tax to Total	dec.		0.846727				17
Total tax net of state credit	mills		28.406100				18
Net Local and School Tax Rate	mills		24.052198				19
Utility Plant, Jan. 1	\$	1,891,373	1,891,373				20
Materials & Supplies	\$	15,832	15,832				21
Subtotal	\$	1,907,205	1,907,205				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	1,907,205	1,907,205				24
Assessment Ratio	dec.		0.874140				25
Assessed Value	\$	1,667,164	1,667,164				26
Net Local & School Rate	mills		24.052198				27
Tax Equiv. Computed for Current Year	\$	40,099	40,099				28
Tax Equivalent per 1994 PSC Report	\$	35,929					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	40,099					31

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,200		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)	23,929		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	25,129	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	99,738		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	62,493		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,215		20
Total Pumping Plant	163,446	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,118		23
Total Water Treatment Plant	16,118	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,096	14,774	24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			1,200 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)			23,929 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	25,129
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			99,738 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			62,493 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,215 20
Total Pumping Plant	0	0	163,446
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			16,118 23
Total Water Treatment Plant	0	0	16,118
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			15,870 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	32,762	258,575	26
Transmission and Distribution Mains (343)	1,022,280	234,855	27
Fire Mains (344)	0		28
Services (345)	262,272	14,679	29
Meters (346)	123,790	14,764	30
Hydrants (348)	155,672	8,364	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,597,872	546,011	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	8,430		34
Office Furniture and Equipment (391)	6,852	1,970	35
Computer Equipment (391.1)	6,534	18,205	36
Transportation Equipment (392)	37,454		37
Stores Equipment (393)	388		38
Tools, Shop and Garage Equipment (394)	14,226	1,191	39
Laboratory Equipment (395)	802		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,663	8,229	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,535	266	44
Other Tangible Property (399)	0		45
Total General Plant	79,884	29,861	
Total utility plant in service directly assignable	1,882,449	575,872	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,882,449	575,872	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			291,337 26
Transmission and Distribution Mains (343)	8,799		1,248,336 27
Fire Mains (344)			0 28
Services (345)	2,721		274,230 29
Meters (346)	900		137,654 30
Hydrants (348)	500		163,536 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	12,920	0	2,130,963
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			8,430 34
Office Furniture and Equipment (391)			8,822 35
Computer Equipment (391.1)	6,535		18,204 36
Transportation Equipment (392)	2,500		34,954 37
Stores Equipment (393)			388 38
Tools, Shop and Garage Equipment (394)			15,417 39
Laboratory Equipment (395)			802 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			10,892 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,801 44
Other Tangible Property (399)			0 45
Total General Plant	9,035	0	100,710
Total utility plant in service directly assignable	21,955	0	2,436,366
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	21,955	0	2,436,366

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			7,828	7,828	1
February			6,663	6,663	2
March			7,211	7,211	3
April			7,496	7,496	4
May			7,855	7,855	5
June			11,858	11,858	6
July			22,216	22,216	7
August			19,284	19,284	8
September			14,465	14,465	9
October			23,929	23,929	10
November			7,484	7,484	11
December			7,829	7,829	12
Total for year	0	0	144,118	144,118	
Less: Measured or estimated water used in main flushing and water treatment during year				83	13
Less: Other utility use				1,020	14
Other utility use explanation:					15
Repair booster station, watering new road, drain reservoir, water leaks					
Water pumped into distribution system				143,015	16
Less: Water sold				116,475	17
Losses and unaccounted for				26,540	18
Percent unaccounted for to the nearest whole percent (%)				19%	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				982	21
Date of maximum: 7/23/1999					22
Cause of maximum:					23
Lodi Canning Company					
Minimum gallons pumped by all methods in any one day during reporting year				137	24
Date of minimum: 9/3/1999					25
Total KWH used for pumping for the year				222,199	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
COLUMBUS STREET	2	334	12	0	Yes	1
CHESTNUT/STRANGEWAY	3	300	30	0	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	COLUMBUS	COLUMBUS	STRANGWAY	2
Purpose	P	B	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	PEERLESS	GOULDS	5
Year Installed	1935	1986	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	500	1,000	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	MARATHON	GENERAL ELECTRIC	9 10
Year Installed	1935	1986	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	50	100	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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4 5
Year constructed	1984	1962	6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	184	92	9 10
Total capacity in gallons	175,000	146,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20 21 22
Is a corrosion control chemical used (yes, no)?	N		23 24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	588	0	0	0	588	1
M	D	3.000	485	0	0	0	485	2
M	D	4.000	21,381	0	1,570	0	19,811	3
M	D	6.000	29,400	67	0	0	29,467	4
M	D	8.000	23,959	1,567	0	0	25,526	5
M	D	10.000	3,616	0	0	0	3,616	6
M	D	12.000	5,815	2,881	0	0	8,696	7
Total Within Municipality			85,244	4,515	1,570	0	88,189	
Total Utility			85,244	4,515	1,570	0	88,189	

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	0.375	10	0	0	0	10		1
L	0.625	205	0	1	0	204		2
M	0.750	353	0	19	0	334		3
M	1.000	369	17	0	0	386		4
M	1.250	4	0	0	0	4		5
M	1.500	40	0	0	0	40		6
M	2.000	21	1	0	0	22		7
M	4.000	2	0	0	0	2		8
M	6.000	1	0	0	0	1		9
Total Utility		1,005	18	20	0	1,003	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,065	72	37	0	1,100	55	1
1.000	29	0	0	0	29	3	2
1.250	6	0	0	0	6	2	3
1.500	10	1	0	0	11	3	4
2.000	15	2	0	0	17	12	5
3.000	5	0	0	0	5	5	6
4.000	1	0	0	0	1	0	7
6.000	2	0	0	0	2	1	8
8.000	2	0	0	0	2	1	9
Total:	1,135	75	37	0	1,173	82	

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	980	81	6	3	0	30	1,100	1
1.000	6	18	1	3	0	1	29	2
1.250	0	2	0	0	0	4	6	3
1.500	0	6	0	0	0	5	11	4
2.000	0	6	1	5	0	5	17	5
3.000	0	0	0	5	0	0	5	6
4.000	0	0	0	0	0	1	1	7
6.000	0	0	1	0	0	1	2	8
8.000	0	0	0	0	0	2	2	9
Total:	986	113	9	16	0	49	1,173	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	133	8	1		140	2
Total Fire Hydrants	133	8	1	0	140	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	140
Number of distribution system valves end of year:	378
Number of distribution valves operated during year:	378

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per VK response to review letter: Adm/general increase due to water rate study, a reallocation of insurance costs and a new employee; T&D expenses increased while pumping expenses decreased due to the allocation of actual labor and the ability of the new software to allocate labor more accurately. ele

Water Utility Plant in Service (Page W-08)

Account #342, Distribution Reservoirs and Standpipes
Additions related to the new reservoir on which construction was completed in 1999.

Reservoirs, Standpipes & Water Treatment (Page W-14)

Water treatment stats provided by VK response to review letter. ele

Water Mains (Page W-15)

Additional water mains added during the year were financed by the utility with monies borrowed for the water main and reservoir project.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,472,424	1
Total Sales of Electricity	1,472,424	
Other Operating Revenues		
Forfeited Discounts (450)	5,424	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,277	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,428	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	10,129	
Total Operating Revenues	1,482,553	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,011,173	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	75,427	11
Customer Accounts Expenses (901-904)	47,106	12
Sales Expenses (910)	4,251	13
Administrative and General Expenses (920-935)	161,198	14
Total Operation and Maintenance Expenses	1,299,155	
Other Expenses		
Depreciation Expense (403)	92,617	15
Amortization Expense (404-407)		16
Taxes (408)	68,574	17
Total Other Expenses	161,191	
Total Operating Expenses	1,460,346	
NET OPERATING INCOME	22,207	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,424	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,424	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL INCOME	3,277	5
Total Rent from Electric Property (454)	3,277	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS AND 1999 MERCHANDISING & CONTRACT REVENUES	1,428	7
Total Other Electric Revenues (456)	1,428	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,011,173	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,011,173	
Total Power Production Expenses	1,011,173	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	(2,804)	21
Line and Station Supplies and Expenses (562)	1,833	22
Street Lighting and Signal System Expenses (565)	2,282	23
Meter Expenses (566)	337	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	42,831	28
Maintenance of Line Transformers (573)	3,902	29
Maintenance of Street Lighting and Signal Systems (574)	5,563	30
Maintenance of Meters (575)	312	31
Maintenance of Miscellaneous Distribution Plant (576)	21,171	32
Total Distribution Expenses	75,427	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,353	33
Accounting and Collecting Labor (902)	39,753	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	47,106	
SALES EXPENSES		
Sales Expenses (910)	4,251	37
Total Sales Expenses	4,251	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	3,194	38
Office Supplies and Expenses (921)	10,645	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	29,278	41
Property Insurance (924)	9,392	42
Injuries and Damages (925)	(1,751)	43
Employee Pensions and Benefits (926)	32,807	44
Regulatory Commission Expenses (928)	4,145	45
Miscellaneous General Expenses (930)	28,022	46
Transportation Expenses (933)		47
Maintenance of General Plant (935)	45,466	48
Total Administrative and General Expenses	161,198	
Total Operation and Maintenance Expenses	1,299,155	

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		59,397	1
Social Security		6,596	2
Wisconsin Gross Receipts Tax		1,523	3
PSC Remainder Assessment		1,058	4
Other (specify): NONE			5
Total tax expense		68,574	

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		8.112000				5
School tax rate	mills		15.820100				6
Voc. school tax rate	mills		1.692300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.624400				10
Less: state credit	mills		1.572200				11
Net tax rate	mills		24.052200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.112000				14
Combined School Tax Rate	mills		17.512400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.624400				17
Total Tax Rate	mills		25.624400				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		24.052200				20
Net Local and School Tax Rate	mills		24.052200				21
Utility Plant, Jan. 1	\$	2,769,662	2,769,662				22
Materials & Supplies	\$	76,845	76,845				23
Subtotal	\$	2,846,507	2,846,507				24
Less: Plant Outside Limits	\$	21,433	21,433				25
Taxable Assets	\$	2,825,074	2,825,074				26
Assessment Ratio	dec.		0.874140				27
Assessed Value	\$	2,469,510	2,469,510				28
Net Local & School Rate	mills		24.052200				29
Tax Equiv. Computed for Current Year	\$	59,397	59,397				30
Tax Equivalent per 1994 PSC Report	\$	49,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	59,397					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	49,086		34
Structures and Improvements (361)	3,307		35
Station Equipment (362)	327,354		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	394,231	13,070	38
Overhead Conductors and Devices (365)	343,559	10,603	39
Underground Conduit (366)	2,317		40
Underground Conductors and Devices (367)	491,964	10,550	41
Line Transformers (368)	389,293	16,928	42
Services (369)	229,379	10,027	43
Meters (370)	87,481	10,016	44
Installations on Customers' Premises (371)	19,116		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	105,352	2,560	47
Total Distribution Plant	2,442,439	73,754	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)	27,559		49
Office Furniture and Equipment (391)	18,001	3,939	50
Computer Equipment (391.1)	18,069	22,964	51
Transportation Equipment (392)	213,472	20,811	52
Stores Equipment (393)	1,236		53
Tools, Shop and Garage Equipment (394)	39,182	2,751	54
Laboratory Equipment (395)	2,943	199	55
Power Operated Equipment (396)			56
Communication Equipment (397)	5,242	532	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			49,086 34
Structures and Improvements (361)			3,307 35
Station Equipment (362)			327,354 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	790		406,511 38
Overhead Conductors and Devices (365)	344		353,818 39
Underground Conduit (366)			2,317 40
Underground Conductors and Devices (367)	106		502,408 41
Line Transformers (368)	875		405,346 42
Services (369)	70		239,336 43
Meters (370)	1,190		96,307 44
Installations on Customers' Premises (371)			19,116 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	253		107,659 47
Total Distribution Plant	3,628	0	2,512,565
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			27,559 49
Office Furniture and Equipment (391)			21,940 50
Computer Equipment (391.1)	18,069		22,964 51
Transportation Equipment (392)	5,000		229,283 52
Stores Equipment (393)			1,236 53
Tools, Shop and Garage Equipment (394)			41,933 54
Laboratory Equipment (395)			3,142 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			5,774 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,519	336	58
Other Tangible Property (399)			59
Total General Plant	327,223	51,532	
Total utility plant in service directly assignable	2,769,662	125,286	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	2,769,662	125,286	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,855 58
Other Tangible Property (399)			0 59
Total General Plant	23,069	0	355,686
Total utility plant in service directly assignable	26,697	0	2,868,251
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	26,697	0	2,868,251

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.80	25.80	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		7.50	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	1	3
Total	1	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	20	7
Nonfarm	103	8
Total	123	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	123	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	4,172	Tuesday	01/05/1999	18:00	2,234	1
February	02	3,762	Monday	02/01/1999	18:00	1,882	2
March	03	3,710	Monday	03/08/1999	19:00	1,989	3
April	04	3,693	Thursday	04/22/1999	10:00	1,793	4
May	05	3,748	Friday	05/28/1999	13:00	1,854	5
June	06	5,076	Thursday	06/10/1999	13:00	2,216	6
July	07	6,481	Friday	07/23/1999	14:00	2,976	7
August	08	5,615	Friday	08/27/1999	16:00	2,512	8
September	09	5,765	Friday	09/03/1999	14:00	2,282	9
October	10	3,986	Tuesday	10/12/1999	11:00	2,130	10
November	11	4,140	Monday	11/29/1999	18:00	2,061	11
December	12	4,804	Monday	12/20/1999	18:00	2,387	12
Total		54,952				26,316	

System Name

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER, INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	26,306	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	26,306	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	23,922	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	17	22
Total Used by Company	17	23
Total Sold and Used	23,939	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,367	27
Total Energy Losses	2,367	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	8.9979%	29
Total Disposition of Energy	26,306	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL	RG-1	1,272	10,078	1	
WATER HEATING	RW-1	7	22	2	
Total Sales for Residential Sales		1,279	10,100		
Commercial & Industrial					
GENERAL SALES	CG-1	202	5,498	3	
LARGE POWER	CP-2	21	8,166	4	
Total Sales for Commercial & Industrial		223	13,664		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	1	158	5	
Total Sales for Public Street & Highway Lighting		1	158		
Sales for Resale					
NONE				6	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,503	23,922		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		620,826	15,564	636,390	1
		3,767	48	3,815	2
0	0	624,593	15,612	640,205	
		332,356	7,446	339,802	3
30,806	30,834	457,277	10,213	467,490	4
30,806	30,834	789,633	17,659	807,292	
		24,768	159	24,927	5
0	0	24,768	159	24,927	
				0	6
0	0	0	0	0	
30,806	30,834	1,438,994	33,430	1,472,424	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	SUBSTATIONS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	Substations				5
Total of 12 Monthly Maximum Demands -- kW	54,952				6
Average load factor	65.6064%				7
Total Cost of Purchased Power	1,011,173				8
Average cost per kWh	0.0384				9
On-Peak Hours (if applicable)	8am-10pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,018	1,216			12
February	949	932			13
March	1,031	959			14
April	937	857			15
May	870	985			16
June	1,154	1,062			17
July	1,405	1,571			18
August	1,269	1,243			19
September	1,144	1,138			20
October	1,037	1,093			21
November	1,036	1,025			22
December	1,233	1,154			23
Total kWh (000)	13,083	13,235			24

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

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Lodi	Lodi-Ind 1	Lodi-IND 2	Lodi-IND 3	1
Voltage--High Side	4,160	4,130	4,160	4,160	2
Voltage--Low Side	2,400	2,400	2,400	2,400	3
Num. Main Transformers in Operation	1	1	1	1	4
Capacity of Transformers in kVA	5,000	1,667	1,667	1,667	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW	5,765				7
Dt and Hr of Such Maximum Demand	07/15/1999				8
	16:00				9
Kwh Output	5,765				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(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)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					24
Voltage--High Side					25
Voltage--Low Side					26
Num. of Main Transformers in Operation					27
Capacity of Transformers in kVA					28
Number of Spare Transformers on Hand					29
15-Minute Maximum Demand in kW					30
Dt and Hr of Such Maximum Demand					31
					32
Kwh Output					33

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	1,687	437	16,879	1
Acquired during year	89	27	980	2
Total	1,776	464	17,859	3
Retired during year	59	23	960	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,717	441	16,899	6
Number end of year accounted for as follows:				7
In customers' use	1,583	384	14,684	8
In utility's use	19	7	165	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	115	50	2,050	12
Total end of year	1,717	441	16,899	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE				1
Total		0	0	
Ornamental				
Mercury Vapor	175	7	3,850	2
Mercury Vapor	400	11	15,000	3
Other	70	11	3,850	4
Other	100	53	30,000	5
Other	150	3	2,500	6
Other	250	15	12,000	7
Other	400	2	3,800	8
Total		102	71,000	
Other				
Mercury Vapor	175	56	15,300	9
Mercury Vapor	250	3	1,500	10
Other	100	81	20,500	11
Other	150	90	43,800	12
Other	250	14	5,800	13
Total		244	86,900	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Per VK response to review letter: customer accounts expenses and adm/general expenses increased as a result of a new position added. ele

Substation Equipment (Page E-21)

The 15-minute maximum demand, date and hour of that demand and Kwh output are totaled for all substations.
