



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUNAKEE WATER AND LIGHT COMMISSION

Principal Office: 205 N. KLEIN DRIVE
P.O. BOX 70
WAUNAKEE, WI 53597

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. 111)	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 (Accts. 221 and 222)	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
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

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
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUNAKEE WATER AND LIGHT COMMISSION

Utility Address: 205 N. KLEIN DRIVE
P.O. BOX 70
WAUNAKEE, WI 53597

When was utility organized? 9/7/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SHIRLEY A NELSON

Title: OFFICE MANAGER

Office Address: WAUNAKEE UTILITIES
205 N. KLEIN DRIVE
P.O. BOX 70
WAUNAKEE, WI 53597

Telephone: (608) 849 - 8111

Fax Number: (608) 849 - 4109

E-mail Address: SNELSON@WPPISYS.ORG

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: THOMAS J ENDRES

Title: PRESIDENT

Office Address:
500 SOUTH DIVISION ST
WAUNAKEE, WI 53597

Telephone: (608) 849 - 4181

Fax Number: (608) 849 - 8371

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: JOHN ANDRES, CPA

Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: jandres@virchowkrause.com

Date of most recent audit report: 2/25/2000

Period covered by most recent audit: YEAR ENDED 12/31/1999

Names and titles of utility management including manager or superintendent:

Name: MR LEE E ELVER

Title: GENERAL MANAGER

Office Address: WAUNAKEE UTILITIES

205 N. KLEIN DRIVE

P.O. BOX 70

WAUNAKEE, WI 53597

Telephone: (608) 849 - 8111

Fax Number: (608) 849 - 4109

E-mail Address: lelver@wppisys.org

Name: NONE

Title:

Office Address:

Telephone: (000) 000 - 0000

Fax Number: (000) 000 - 0000

E-mail Address:

Name of utility commission/committee: Waunakee Water & Light Commission

Names of members of utility commission/committee:

MR THOMAS J ENDRES, PRESIDENT

MR DUANE LANGE, COMMISSIONER

MR JOHN W LAUBMEIER, COMMISSIONER/TRUSTEE

MR ROGER LEE, COMMISSIONER/TRUSTEE

MR TIM LUTTRELL, COMMISSIONER

MR JOHN ROESSLER, COMMISSIONER

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

IDENTIFICATION AND OWNERSHIP

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:

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)	5,232,592	4,985,065	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,153,074	3,899,425	2
Depreciation Expense (403)	426,220	394,808	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	296,253	269,974	5
Total Operating Expenses	4,875,547	4,564,207	
Net Operating Income	357,045	420,858	
Income from Utility Plant Leased to Others (412-413)	18,000	0	6
Utility Operating Income	375,045	420,858	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	76,303	122,902	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	76,303	122,902	
Total Income	451,348	543,760	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	802	1,093	13
Total Miscellaneous Income Deductions	802	1,093	
Income Before Interest Charges	450,546	542,667	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	258,752	270,871	14
Amortization of Debt Discount and Expense (428)	23,377	25,286	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	207	1,107	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	86,500	79,000	19
Total Interest Charges	195,836	218,264	
Net Income	254,710	324,403	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,815,560	2,495,680	20
Balance Transferred from Income (433)	254,710	324,403	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)	4,860	4,523	25
Total Unappropriated Earned Surplus End of Year (216)	3,065,410	2,815,560	

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):		
LEASE TO CABLE CO. FOR BLDG. ON SUBSTATION SITE - ONE TIME ONLY	18,000	1
Total (Acct. 412):	18,000	
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 SPECIAL FUNDS AND INVESTMENTS	76,303	5
Total (Acct. 419):	76,303	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
A PORTION OF MEUW DUES	802	8
Total (Acct. 426):	802	
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):		
PAYROLL-ASSIST VILLAGE STAFF W/STORM SEWER LOCATES, ETC.	4,860	12
Total (Acct. 439)--Debit:	4,860	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and 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):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	725,691	4,506,901	0	0	5,232,592	1
Less: interdepartmental sales	289	289	0	0	578	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	(928)				(928)	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	726,330	4,506,612	0	0	5,232,942	

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	148,541		148,541	1
Electric operating expenses	274,207		274,207	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	82,709		82,709	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,311		4,311	8
Electric utility plant accounts	94,405		94,405	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	42		42	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	604,215	0	604,215	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	17,349,472	15,611,506	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,247,464	3,830,853	2
Net Utility Plant	13,102,008	11,780,653	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	13,102,008	11,780,653	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,156,300	1,732,399	9
Total Other Property and Investments	1,156,300	1,732,399	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	172,438	54,037	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	506,798	352,669	15
Other Accounts Receivable (143)	0	101,375	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	251,606	91,464	18
Materials and Supplies (151-163)	143,138	179,876	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	11,845		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,085,825	779,421	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	131,137	154,515	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	131,137	154,515	
Total Assets and Other Debits	15,475,270	14,446,988	

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)	530,159	530,159	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,065,410	2,815,560	28
Total Proprietary Capital	3,595,569	3,345,719	
LONG-TERM DEBT			
Bonds (221-222)	4,640,000	4,905,000	29
Advances from Municipality (223)	0	22,107	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,640,000	4,927,107	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	543,658	359,788	33
Payables to Municipality (233)	0	53,053	34
Customer Deposits (235)	11,319	1,319	35
Taxes Accrued (236)	253,110	0	36
Interest Accrued (237)	62,270	66,279	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	129		40
Miscellaneous Current and Accrued Liabilities (242)	124,643	89,463	41
Total Current and Accrued Liabilities	995,129	569,902	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,244,572	5,604,260	49
Total Liabilities and Other Credits	15,475,270	14,446,988	

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)	7,906,729	0	0	7,418,799	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)	333,149			1,690,795	7
Total Utility Plant	8,239,878	0	0	9,109,594	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,311,860	0	0	2,935,604	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,311,860	0	0	2,935,604	
Net Utility Plant	6,928,018	0	0	6,173,990	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,169,743	2,661,108			3,830,851	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	137,740	288,480			426,220	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,532				6,532	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	3,711			3,711	10
Other credits (specify):						11
To adj to actual rounding	1				1	12
Total credits	144,273	292,191	0	0	436,464	13
Debits during year						14
Book cost of plant retired	2,156	17,694			19,850	15
Cost of removal	0	0			0	16
Other debits (specify):						17
To adj to actual rounding		1			1	18
Total debits	2,156	17,695	0	0	19,851	19
Balance End of Year	1,311,860	2,935,604	0	0	4,247,464	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0		1
Fuel stock expenses (152)					0		2
Plant mat. & oper. sup. (154)			134,862		134,862	171,636	3
Total Electric Utility					134,862	171,636	

Account	Total End of Year	Amount Prior Year	
Electric utility total	134,862	171,636	1
Water utility (154)	8,276	8,240	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	143,138	179,876	

**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)				
Bond Issue	10,885	428	82,672	1
Loss on Refinancing	12,493	428	48,465	2
Total			131,137	
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	530,159	1
Changes during year (explain):		2
Balance end of year	<u><u>530,159</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 ISSUE	10/01/1992	10/01/2012	5.00%	875,000	1
1993 ISSUE	04/01/1993	10/01/2006	4.90%	1,010,000	2
1996 ISSUE	12/01/1996	10/01/2016	4.75%	2,755,000	3
Total Bonds (Account 221):				4,640,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 4,640,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Govt. Pool loan for land adjacent to service bldg	12/17/1994	03/15/1999	4.75%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	129,900	2
Charged electric department expense	164,263	3
Charged sewer department expense	2,087	4
Other (explain):		
NONE		5
Total Accruals and other credits	296,250	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	36,839	7
PSC Remainder Assessment	6,301	8
Other (explain):		
NONE		9
Total payments and other debits	43,140	
Balance end of year	253,110	

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)					
1996 Mortgage Revenue Bonds	36,288	143,965	145,153	35,100	1
1993 Mortgage Revenue Bonds	15,226	59,490	60,900	13,816	2
1992 Mortgage Revenue Bonds	13,978	55,297	55,920	13,355	3
1986 Mortgage Revenue Bonds	0			0	4
Subtotal	65,492	258,752	261,973	62,271	
Advances from Municipality (223)					
1994 Advance	787	207	995	(1)	5
Subtotal	787	207	995	(1)	
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	66,279	258,959	262,968	62,270	

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	4,273,875	1,330,385	0	0	0	5,604,260	1
Add credits during year:							
For Services	83,889					83,889	2
For Mains	294,013					294,013	3
Other (specify):							
HYDRANTS	47,539					47,539	4
STREET LIGHTS		51,977				51,977	5
ELECTRIC EXTENSIONS		162,894				162,894	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	4,699,316	1,545,256	0	0	0	6,244,572	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0				0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
SPECIAL FUNDS - BOND RESERVE FUND	512,977	3
SPECIAL FUNDS - BOND REDEMPTION FUND	136,414	4
SPECIAL FUNDS - BOND PROCEEDS AND INTEREST EARNED	362,406	5
Total (Acct. 125):	1,011,797	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	20,916	6
Total (Acct. 126):	20,916	
Other Special Funds (128):		
SPECIAL FUNDS - CAPITOL IMPROVEMENTS	104,587	7
SPECIAL FUNDS - CELLULAR TOWER ACCT	19,000	8
Total (Acct. 128):	123,587	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,398	12
Electric	381,204	13
Sewer (Regulated)		14
Other (specify):		
REFUSE	23,441	15
PLANT EXTENSIONS, JOINT TRENCHING, MERCHANDISING	61,755	16
Total (Acct. 142):	506,798	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		18
Other (specify):		
NONE		19
Total (Acct. 143):		0
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY (FIRE PROTECTION, MISC.)	243,465	20
TRANSFER TO TAX ROLL	8,141	21
Total (Acct. 145):	251,606	
Prepayments (165):		
NONE		22
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		24
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):		0
Payables to Municipality (233):		
PAY TO MUN.		28
Total (Acct. 233):		0
Other Deferred Credits (253):		
NONE		29
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	7,607,561	7,213,909	0	0	14,821,470	1
Materials and Supplies	8,258	153,249	0	0	161,507	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,240,801	2,798,356	0	0	4,039,157	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,486,595	1,437,820	0	0	5,924,415	6
Other (specify):					0	7
Average Net Rate Base	1,888,423	3,130,982	0	0	5,019,405	
Net Operating Income	160,461	196,584	0	0	357,045	8
Net Operating Income as a percent of Average Net Rate Base	8.50%	6.28%	N/A	N/A	7.11%	

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	530,159	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,940,485	3
Other (Specify):		4
Total Average Proprietary Capital	3,470,644	
Net Income		
Net Income	254,710	5
Percent Return on Proprietary Capital	7.34%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 24, 2000

Ms. Shirley A. Nelson, Office Manager
Waunakee Water and Light Commission
205 North Klein Drive
P.O. Box 70
Waunakee, WI 53597-0070

1999 Analytical Review DWCCA-6260-PJL

Dear Ms. Nelson:

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) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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

cc: Mr. Thomas J. Endres, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	691,205	1
Total Sales of Water	691,205	
Other Operating Revenues		
Forfeited Discounts (470)	1,978	2
Miscellaneous Service Revenues (471)	25	3
Rents from Water Property (472)	24,876	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,607	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	34,486	
Total Operating Revenues	725,691	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	55,947	9
Water Treatment Expenses (640-652)	9,907	10
Transmission and Distribution Expenses (660-678)	47,782	11
Customer Accounts Expenses (901-905)	31,050	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	150,814	14
Total Operation and Maintenance Expenses	295,500	
Other Operating Expenses		
Depreciation Expense (403)	137,740	15
Amortization Expense (404-407)		16
Taxes (408)	131,990	17
Total Other Operating Expenses	269,730	
Total Operating Expenses	565,230	
NET OPERATING INCOME	160,461	

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	19	229	2,439	1
Commercial	8	486	852	2
Industrial				3
Total Unmetered Sales to General Customers (460)	27	715	3,291	
Metered Sales to General Customers (461)				
Residential	2,529	189,938	360,346	4
Commercial	220	65,550	91,488	5
Industrial	2	38,249	31,513	6
Total Metered Sales to General Customers (461)	2,751	293,737	483,347	
Private Fire Protection Service (462)	30		6,832	7
Public Fire Protection Service (463)	1		187,541	8
Other Sales to Public Authorities (464)	17	6,312	9,905	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	67	289	12
Total Sales of Water	2,827	300,831	691,205	

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)	187,541	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)	187,541	
Forfeited Discounts (470):		
Customer late payment charges	1,978	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,978	
Miscellaneous Service Revenues (471):		
SALE OF WATER MATERIAL	25	7
Total Miscellaneous Service Revenues (471)	25	
Rents from Water Property (472):		
PRIME-CO, AIRADIGM, US CELLULAR ANTENNAS ON WATER TOWERS	24,876	8
Total Rents from Water Property (472)	24,876	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,607	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	7,607	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	16,661	14
Fuel for Power Production (621)	29,914	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)		17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	883	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	8,489	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)		25
Total Pumping Expenses	55,947	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	5,592	26
Chemicals (641)	4,165	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)	150	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	9,907	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	7,840	36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	3,760	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	107	43
Maintenance of Transmission and Distribution Mains (673)	15,063	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	1,693	46
Maintenance of Meters (676)	16,146	47
Maintenance of Hydrants (677)	3,145	48
Maintenance of Miscellaneous Plant (678)	28	49
Total Transmission and Distribution Expenses	47,782	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	8,215	51
Customer Records and Collection Expenses (903)	19,343	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	3,492	54
Total Customer Accounts Expenses	31,050	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	36,779	56
Office Supplies and Expenses (921)	7,774	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	6,865	59
Property Insurance (924)	436	60
Injuries and Damages (925)	5,326	61
Employee Pensions and Benefits (926)	70,479	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	5,864	65
Rents (931)		66
Maintenance of General Plant (932)	17,291	67
Total Administrative and General Expenses	150,814	
 Total Operation and Maintenance Expenses	 295,500	

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		123,521	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,087	2
Net property tax equivalent		121,434	
Social Security		9,685	3
PSC Remainder Assessment		871	4
Other (specify): NONE			5
Total tax expense		131,990	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.232385				3
County tax rate	mills		3.932704				4
Local tax rate	mills		6.303026				5
School tax rate	mills		12.528347				6
Voc. school tax rate	mills		1.718823				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.715285				10
Less: state credit	mills		1.934375				11
Net tax rate	mills		22.780910				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.303026				14
Combined School Tax Rate	mills		14.247170				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.550196				17
Total Tax Rate	mills		24.715285				18
Ratio of Local and School Tax to Total	dec.		0.831477				19
Total tax net of state credit	mills		22.780910				20
Net Local and School Tax Rate	mills		18.941807				21
Utility Plant, Jan. 1	\$	7,642,962	7,642,962				22
Materials & Supplies	\$	8,240	8,240				23
Subtotal	\$	7,651,202	7,651,202				24
Less: Plant Outside Limits	\$	80,880	80,880				25
Taxable Assets	\$	7,570,322	7,570,322				26
Assessment Ratio	dec.		0.861400				27
Assessed Value	\$	6,521,075	6,521,075				28
Net Local & School Rate	mills		18.941807				29
Tax Equiv. Computed for Current Year	\$	123,521	123,521				30
Tax Equivalent per 1994 PSC Report	\$	100,342					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	123,521					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	128		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)	142,232		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	142,360	0	
PUMPING PLANT			
Land and Land Rights (320)	58,677		12
Structures and Improvements (321)	272,534		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	36,411		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	554,811		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,872		20
Total Pumping Plant	927,305	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,591		23
Total Water Treatment Plant	18,591	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,506		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)			128	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)			142,232	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	142,360	
PUMPING PLANT				
Land and Land Rights (320)			58,677	12
Structures and Improvements (321)			272,534	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			36,411	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			554,811	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,872	20
Total Pumping Plant	0	0	927,305	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,591	23
Total Water Treatment Plant	0	0	18,591	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			12,506	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	635,218		26
Transmission and Distribution Mains (343)	4,021,899	430,145	27
Fire Mains (344)	0		28
Services (345)	715,340	83,889	29
Meters (346)	255,799	9,523	30
Hydrants (348)	419,637	72,128	31
Other Transmission and Distribution Plant (349)	99		32
Total Transmission and Distribution Plant	6,060,498	595,685	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	62,781		34
Office Furniture and Equipment (391)	160		35
Computer Equipment (391.1)	4,714	905	36
Transportation Equipment (392)	66,992	3,902	37
Stores Equipment (393)	262		38
Tools, Shop and Garage Equipment (394)	15,951		39
Laboratory Equipment (395)	5,078		40
Power Operated Equipment (396)	3,545		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	156		44
Other Tangible Property (399)	0		45
Total General Plant	159,639	4,807	
Total utility plant in service directly assignable	7,308,393	600,492	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,308,393	600,492	

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)			635,218 26
Transmission and Distribution Mains (343)			4,452,044 27
Fire Mains (344)			0 28
Services (345)			799,229 29
Meters (346)	933		264,389 30
Hydrants (348)			491,765 31
Other Transmission and Distribution Plant (349)			99 32
Total Transmission and Distribution Plant	933	0	6,655,250
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			62,781 34
Office Furniture and Equipment (391)			160 35
Computer Equipment (391.1)	1,223		4,396 36
Transportation Equipment (392)			70,894 37
Stores Equipment (393)			262 38
Tools, Shop and Garage Equipment (394)			15,951 39
Laboratory Equipment (395)			5,078 40
Power Operated Equipment (396)			3,545 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			156 44
Other Tangible Property (399)			0 45
Total General Plant	1,223	0	163,223
Total utility plant in service directly assignable	2,156	0	7,906,729
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,156	0	7,906,729

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	43,942	2.94%	4,182	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	43,942		4,182	
PUMPING PLANT				
Structures and Improvements (321)	53,205	2.44%	6,650	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	11,303	4.42%	1,609	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	282,104	4.42%	24,523	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	3,661	4.29%	209	15
Total Pumping Plant	350,273		32,991	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	12,402	6.00%	1,115	17
Total Water Treatment Plant	12,402		1,115	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	139,093	1.87%	11,879	19
Transmission and Distribution Mains (343)	237,632	1.10%	46,606	20
Fire Mains (344)				21
Services (345)	115,631	2.09%	15,827	22
Meters (346)	158,148	5.03%	13,083	23
Hydrants (348)	55,973	1.59%	7,246	24
Other Transmission and Distribution Plant (349)	99	5.00%	5	25
Total Transmission and Distribution Plant	706,576		94,646	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					48,124	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	48,124	
321					59,855	8
322					0	9
323					12,912	10
324					0	11
325					306,627	12
326					0	13
327					0	14
328					3,870	15
	0	0	0	0	383,264	
331					0	16
332					13,517	17
	0	0	0	0	13,517	
341					0	18
342					150,972	19
343					284,238	20
344					0	21
345					131,458	22
346	933				170,298	23
348					63,219	24
349					104	25
	933	0	0	0	800,289	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	9,514	2.25%	1,413	26
Office Furniture and Equipment (391)	114	5.83%	9	27
Computer Equipment (391.1)	4,714	26.67%	1,215	28
Transportation Equipment (392)	33,567	10.50%	7,239	29
Stores Equipment (393)	175	5.83%	15	30
Tools, Shop and Garage Equipment (394)	4,506	5.83%	930	31
Laboratory Equipment (395)	342	5.83%	296	32
Power Operated Equipment (396)	3,545	6.00%	213	33
Communication Equipment (397)				34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)	73	5.83%	9	36
Other Tangible Property (399)				37
Total General Plant	56,550		11,339	
Total accum. prov. directly assignable	1,169,743		144,273	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 1,169,743		 144,273	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					10,927	26
391					123	27
391.1	1,223				4,706	28
392					40,806	29
393					190	30
394					5,436	31
395					638	32
396					3,758	33
397					0	34
397.1					0	35
398					82	36
399					0	37
	1,223	0	0	0	66,666	
	2,156	0	0	0	1,311,860	
					0	38
	2,156	0	0	0	1,311,860	

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			24,838	24,838	1
February			22,239	22,239	2
March			24,382	24,382	3
April			23,596	23,596	4
May			27,504	27,504	5
June			27,593	27,593	6
July			29,709	29,709	7
August			28,931	28,931	8
September			31,775	31,775	9
October			26,355	26,355	10
November			25,127	25,127	11
December			26,001	26,001	12
Total for year	0	0	318,050	318,050	
Less: Measured or estimated water used in main flushing and water treatment during year				1,500	13
Less: Other utility use				750	14
Other utility use explanation:					15
Street sweeping, fire dept., sewer jetter, hydrant flushing					
Water pumped into distribution system				315,800	16
Less: Water sold				300,831	17
Losses and unaccounted for				14,969	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,388	21
Date of maximum: 9/3/1999					22
Cause of maximum:					23
Lawn sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				545	24
Date of minimum: 1/2/1999					25
Total KWH used for pumping for the year				488,682	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)	
EAST MAIN	1	505	12	900,000	Yes	1
SOUTH CENTURY AVE	2	420	12	1,584,000	Yes	2
SOUTH DIVISION ST	3	600	12	1,584,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 BOOSTER	1	2	1
Location	4 SOUTH DIVISION STREET	502 EAST MAIN ST SOUTH CENTURY AVENUE		2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	GOULDS	SIMMONS	5
Year Installed	1985	1995	1992	6
Type	OTHER	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,250	625	1,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	HITACHI	GENERAL ELECTRIC	9 10
Year Installed	1985	1995	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	3	LEXINGTON BOOSTER	SIMON BOOSTER	14
Location	4 SOUTH DIVISION STREET	704 LEXINGTON4 SOUTH DIVISION STREET		15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	FAIRBANKS MORSE	KRANE DEMING	KRANE DEMING	18
Year Installed	1985	1994	1994	19
Type	VERTICAL TURBINE	OTHER	OTHER	20
Actual Capacity (gpm)	1,100	500	500	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	EMERSON	EMERSON	22 23
Year Installed	1985	1994	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	20	20	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	I300 S DIVISION RESERVOIR	217 E MAIN ST	417 E VERLEEN	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1985	1928	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	153	153	6
Total capacity in gallons	300,000	50,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)		NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000	1.5000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	511 RIPP ROAD - RIPP PARK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	133		6
Total capacity in gallons	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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	6.000	78,330	114	0	0	78,444		1
M	D	8.000	79,848	7,231	0	0	87,079		2
M	D	10.000	51,118	2,180	0	0	53,298		3
M	D	12.000	2,562	3,545	0	0	6,107		4
Total Within Municipality			211,858	13,070	0	0	224,928		
M	D	10.000	3,500	0	0	0	3,500		5
Total Outside of Municipality			3,500	0	0	0	3,500		
Total Utility			215,358	13,070	0	0	228,428		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,115	0	0	0	1,115		1
M	1.000	1,371	142	0	0	1,513		2
M	1.250	7	0	0	0	7		3
M	1.500	54	0	0	0	54		4
M	2.000	42	0	0	0	42		5
M	4.000	10	0	0	0	10		6
M	6.000	50	0	0	0	50		7
M	8.000	2	0	0	0	2		8
Total Utility		2,651	142	0	0	2,793	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 (o).

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	2,652	0	41	(2)	2,609	131	1
0.750	0	96	0	0	96	96	2
1.000	76	4	1	0	79	4	3
1.500	41	0	0	0	41	0	4
2.000	25	2	1	0	26	2	5
3.000	8	0	0	0	8	6	6
4.000	1	0	0	0	1	1	7
6.000	1	0	0	0	1	0	8
Total:	2,804	102	43	(2)	2,861	240	

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	2,491	113	0	5	0	0	2,609	1
0.750	39	0	0	0	0	57	96	2
1.000	27	45	1	2	0	4	79	3
1.500	0	37	0	2	0	2	41	4
2.000	0	20	0	4	1	1	26	5
3.000	0	5	0	3	0	0	8	6
4.000	0	0	1	0	0	0	1	7
6.000	0	0	0	0	0	1	1	8
Total:	2,557	220	2	16	1	65	2,861	

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	417	32			449	2
Total Fire Hydrants	417	32	0	0	449	
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:	400
Number of distribution system valves end of year:	620
Number of distribution valves operated during year:	620

WATER OPERATING SECTION FOOTNOTES

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

Depreciation detail just received in becoming AB utility were entered. Due to report being final, adjustment will be made in the negative next year to balance the 396, 391.1 and 349 accounts.

Water Mains (Page W-17)

The majority of the water main added during 1999 was in new subdivisions and paid for by developers

Water Services (Page W-18)

All water services were in subdivisions and paid for by the developer.

Meters (Page W-19)

Counting adjustment

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	4,490,102	1
Total Sales of Electricity	4,490,102	
Other Operating Revenues		
Forfeited Discounts (450)	12,212	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,206	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,381	7
Total Other Operating Revenues	16,799	
Total Operating Revenues	4,506,901	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	3,329,693	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	181,545	10
Customer Accounts Expenses (901-905)	42,354	11
Sales Expenses (911-916)	7,748	12
Administrative and General Expenses (920-932)	296,234	13
Total Operation and Maintenance Expenses	3,857,574	
Other Expenses		
Depreciation Expense (403)	288,480	14
Amortization Expense (404-407)		15
Taxes (408)	164,263	16
Total Other Expenses	452,743	
Total Operating Expenses	4,310,317	
NET OPERATING INCOME	196,584	

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	12,212	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	12,212	
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 FEES	3,206	5
Total Rent from Electric Property (454)	3,206	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TAX DISCOUNT	1,381	7
Total Other Electric Revenues (456)	1,381	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	3,329,693	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	3,329,693	
Total Power Production Expenses	3,329,693	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	21,673	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	1,196	52
Overhead Line Expenses (583)		53
Underground Line Expenses (584)	65	54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)	15,038	56
Customer Installations Expenses (587)	17,271	57
Miscellaneous Distribution Expenses (588)	23,528	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)	27,478	61
Maintenance of Station Equipment (592)	6,220	62
Maintenance of Overhead Lines (593)		63
Maintenance of Underground Lines (594)	48,977	64
Maintenance of Line Transformers (595)	3,890	65
Maintenance of Street Lighting and Signal Systems (596)	5,234	66
Maintenance of Meters (597)	10,975	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	181,545	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)		70
Customer Records and Collection Expenses (903)	35,840	71
Uncollectible Accounts (904)	(928)	72
Miscellaneous Customer Accounts Expenses (905)	7,442	73
Total Customer Accounts Expenses	42,354	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)	7,748	75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	7,748	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	57,009	78
Office Supplies and Expenses (921)	12,649	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	42,093	81
Property Insurance (924)	596	82
Injuries and Damages (925)	6,020	83
Employee Pensions and Benefits (926)	152,109	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	17,786	87
Rents (931)		88
Maintenance of General Plant (932)	7,972	89
Total Administrative and General Expenses	296,234	
 Total Operation and Maintenance Expenses	 3,857,574	

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		129,585	1
Social Security		23,281	2
Wisconsin Gross Receipts Tax		5,096	3
PSC Remainder Assessment		6,301	4
Other (specify): NONE			5
Total tax expense		164,263	

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			Dane				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.232385				3
County tax rate	mills		3.932704				4
Local tax rate	mills		6.303026				5
School tax rate	mills		12.528347				6
Voc. school tax rate	mills		1.718823				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.715285				10
Less: state credit	mills		1.934375				11
Net tax rate	mills		22.780910				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.303026				14
Combined School Tax Rate	mills		14.247170				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.550196				17
Total Tax Rate	mills		24.715285				18
Ratio of Local and School Tax to Total	dec.		0.831477				19
Total tax net of state credit	mills		22.780910				20
Net Local and School Tax Rate	mills		18.941807				21
Utility Plant, Jan. 1	\$	7,968,544	7,968,544				22
Materials & Supplies	\$	171,636	171,636				23
Subtotal	\$	8,140,180	8,140,180				24
Less: Plant Outside Limits	\$	198,220	198,220				25
Taxable Assets	\$	7,941,960	7,941,960				26
Assessment Ratio	dec.		0.861400				27
Assessed Value	\$	6,841,204	6,841,204				28
Net Local & School Rate	mills		18.941807				29
Tax Equiv. Computed for Current Year	\$	129,585	129,585				30
Tax Equivalent per 1994 PSC Report	\$	106,041					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	129,585					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	1,958		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	1,958	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	3,000		34
Structures and Improvements (361)	21,368		35
Station Equipment (362)	1,134,045		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	177,789		38
Overhead Conductors and Devices (365)	434,578	6,186	39
Underground Conduit (366)	135,031	37,877	40
Underground Conductors and Devices (367)	1,695,519	185,439	41
Line Transformers (368)	1,427,520	96,167	42
Services (369)	557,250	31,206	43
Meters (370)	270,925	8,771	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	173,147	43,472	47
Total Distribution Plant	6,030,172	409,118	
GENERAL PLANT			
Land and Land Rights (389)	134,101		48
Structures and Improvements (390)	276,450		49
Office Furniture and Equipment (391)	33,599	4,109	50
Computer Equipment (391.1)	42,812	16,821	51
Transportation Equipment (392)	318,220		52
Stores Equipment (393)	25,530		53
Tools, Shop and Garage Equipment (394)	31,036	1,278	54
Laboratory Equipment (395)	30,831	2,362	55
Power Operated Equipment (396)	68,218		56
Communication Equipment (397)	13,869	7,877	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)			1,958 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	1,958
DISTRIBUTION PLANT			
Land and Land Rights (360)			3,000 34
Structures and Improvements (361)			21,368 35
Station Equipment (362)			1,134,045 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			177,789 38
Overhead Conductors and Devices (365)			440,764 39
Underground Conduit (366)			172,908 40
Underground Conductors and Devices (367)		(9,721)	1,871,237 41
Line Transformers (368)	1,945	(3,770)	1,517,972 42
Services (369)			588,456 43
Meters (370)	617	(601)	278,478 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			216,619 47
Total Distribution Plant	2,562	(14,092)	6,422,636
GENERAL PLANT			
Land and Land Rights (389)			134,101 48
Structures and Improvements (390)			276,450 49
Office Furniture and Equipment (391)	1,804		35,904 50
Computer Equipment (391.1)	9,124		50,509 51
Transportation Equipment (392)			318,220 52
Stores Equipment (393)			25,530 53
Tools, Shop and Garage Equipment (394)			32,314 54
Laboratory Equipment (395)			33,193 55
Power Operated Equipment (396)			68,218 56
Communication Equipment (397)	4,204		17,542 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	2,224		58
Other Tangible Property (399)	0		59
Total General Plant	976,890	32,447	
Total utility plant in service directly assignable	7,009,020	441,565	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	7,009,020	441,565	

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)			2,224 58
Other Tangible Property (399)			0 59
Total General Plant	15,132	0	994,205
Total utility plant in service directly assignable	17,694	(14,092)	7,418,799
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	17,694	(14,092)	7,418,799

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
Total Steam Production Plant	<u>0</u>		<u>0</u>
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
Total Hydraulic Production Plant	<u>0</u>		<u>0</u>
OTHER PRODUCTION PLANT			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
Total Other Production Plant	<u>0</u>		<u>0</u>
TRANSMISSION PLANT			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)	372	2.90%	57 24
Underground Conductors and Devices (358)			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					429	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	372		57	
DISTRIBUTION PLANT				
Structures and Improvements (361)	7,078	2.90%	619	27
Station Equipment (362)	481,173	3.10%	35,155	28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)	53,619	3.90%	6,933	30
Overhead Conductors and Devices (365)	118,048	3.20%	14,005	31
Underground Conduit (366)	11,997	2.50%	3,849	32
Underground Conductors and Devices (367)	751,333	3.30%	58,852	33
Line Transformers (368)	632,425	3.20%	47,128	34
Services (369)	185,632	4.40%	25,206	35
Meters (370)	102,486	3.60%	9,889	36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	63,494	4.10%	7,990	39
Total Distribution Plant	2,407,285		209,626	
GENERAL PLANT				
Structures and Improvements (390)	86,571	2.50%	6,911	40
Office Furniture and Equipment (391)	14,998	5.40%	1,877	41
Computer Equipment (391.1)	23,237	14.30%	6,673	42
Transportation Equipment (392)	68,146	15.00%	47,733	43
Stores Equipment (393)	5,906	4.00%	1,021	44
Tools, Shop and Garage Equipment (394)	11,240	5.00%	1,584	45
Laboratory Equipment (395)	13,472	5.00%	1,601	46
Power Operated Equipment (396)	19,960	15.00%	10,233	47
Communication Equipment (397)	9,249	6.70%	1,052	48
Miscellaneous Equipment (398)	672	5.00%	111	49
Other Tangible Property (399)				50
Total General Plant	253,451		78,796	
Total accum. prov. directly assignable	2,661,108		288,479	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	429	
361					7,697	27
362					516,328	28
363					0	29
364					60,552	30
365					132,053	31
366					15,846	32
367					810,185	33
368	1,945				677,608	34
369					210,838	35
370	617				111,758	36
371					0	37
372					0	38
373					71,484	39
	2,562	0	0	0	2,614,349	
390					93,482	40
391	1,804				15,071	41
391.1	9,124				20,786	42
392					115,879	43
393					6,927	44
394					12,824	45
395					15,073	46
396					30,193	47
397	4,204				6,097	48
398					783	49
399					0	50
	15,132	0	0	0	317,115	
	17,694	0	0	0	2,931,893	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department			51
Total accum. prov. for depreciation	<u><u>2,661,108</u></u>		<u><u>288,479</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
			3,711		3,711	51
	17,694	0	3,711	0	2,935,604	

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)		7.40	1
7.2/12.5 kV (12kV)		3.07	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		10.12	5
7.2/12.5 kV (12kV)	1.60	2.70	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		0.51	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	20 7
Nonfarm	74 8
Total	94 9
Customers served at other than rural rates:	10
Farm	3 11
Nonfarm	1 12
Total	4 13
Total customers on rural lines at end of year	98 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	13,850	Tuesday	01/05/1999	18:00	7,267	1
February	02	12,951	Friday	02/12/1999	10:00	6,406	2
March	03	12,981	Monday	03/08/1999	19:00	6,850	3
April	04	12,690	Thursday	04/22/1999	11:00	6,266	4
May	05	13,302	Friday	05/28/1999	12:00	6,535	5
June	06	18,048	Thursday	06/10/1999	15:00	7,689	6
July	07	20,046	Thursday	07/29/1999	18:00	9,224	7
August	08	16,552	Friday	08/27/1999	14:00	8,045	8
September	09	16,881	Friday	09/03/1999	15:00	7,646	9
October	10	13,141	Tuesday	10/05/1999	09:00	6,837	10
November	11	13,988	Monday	11/29/1999	18:00	6,600	11
December	12	15,736	Monday	12/20/1999	18:00	7,543	12
Total		180,166				86,908	

System Name Wisconsin Public Power Inc.

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	86,909	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	86,909	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	83,462	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	83,462	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,447	27
Total Energy Losses	3,447	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.9662%	29
Total Disposition of Energy	86,909	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
URBAN AND RURAL RESIDENTIAL SALES	RG-1	3,264	27,944	1
Total Sales for Residential Sales		3,264	27,944	
Commercial & Industrial				
GENERAL SERVICE	CG-1	349	9,420	2
SMALL POWER	CP-1	44	12,166	3
LARGE POWER	CP-2	12	22,743	4
INDUSTRIAL TIME-OF-DAY SERVICE	CP-3	1	10,909	5
Total Sales for Commercial & Industrial		406	55,238	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	243	6
ATHLETIC FIELD LIGHTING	MS-2	2	37	7
Total Sales for Public Street & Highway Lighting		3	280	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,673	83,462	

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)	
		1,559,624	67,325	1,626,949	1
0	0	1,559,624	67,325	1,626,949	
		587,447	18,715	606,162	2
45,043		634,608	22,587	657,195	3
70,288	85,676	1,083,297	40,303	1,123,600	4
18,873	21,568	418,040	21,888	439,928	5
134,204	107,244	2,723,392	103,493	2,826,885	
		34,163	422	34,585	6
		1,650	33	1,683	7
0	0	35,813	455	36,268	
				0	8
0	0	0	0	0	
134,204	107,244	4,318,829	171,273	4,490,102	

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 Inc.				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69 kV				4
Point of Metering	Substations				5
Total of 12 Monthly Maximum Demands -- kW	180,166				6
Average load factor	66.0783%				7
Total Cost of Purchased Power	3,329,693				8
Average cost per kWh	0.0383				9
On-Peak Hours (if applicable)	07:00-21:00 M-F				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,444	3,822			12
February	3,348	3,058			13
March	3,685	3,165			14
April	3,385	2,881			15
May	3,200	3,334			16
June	4,108	3,581			17
July	4,574	4,650			18
August	4,175	3,870			19
September	3,873	3,773			20
October	3,423	3,415			21
November	3,423	3,177			22
December	3,971	3,572			23
Total kWh (000)	44,609	42,298			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	none				1
Unit Identification	none				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.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):					17
January					17
February					18
March					19
April					20
May					21
June					22
July					23
August					24
September					25
October					26
November					27
December					28
Total kWh (000)	0				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

STEAM PRODUCTION PLANTS

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

Boilers

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

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)	1
none	0				0	0	1
Total						0	

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				Rated HP Each Unit (h)	1
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)		
none	none	0	0	0			0	1	
						Total	<u><u>0</u></u>		

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 (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)			
Total					0	0	0	0	1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Alloy	Ind. Park	So Div. St	West Side		1
Voltage--High Side	69,000	69,000	69,000	69,000		2
Voltage--Low Side	4,000	12,000	4,000	12,000		3
Num. Main Transformers in Operation	1	1	2	1		4
Capacity of Transformers in kVA	1,500	10,000	7,500	7,500		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						11
Voltage--High Side						12
Voltage--Low Side						13
Num. of Main Transformers in Operation						14
Capacity of Transformers in kVA						15
Number of Spare Transformers on Hand						16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
						19
Kwh Output						20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						21
Voltage--High Side						22
Voltage--Low Side						23
Num. of Main Transformers in Operation						24
Capacity of Transformers in kVA						25
Number of Spare Transformers on Hand						26
15-Minute Maximum Demand in kW						27
Dt and Hr of Such Maximum Demand						28
						29
Kwh Output						30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,617	1,007	55,773	1
Acquired during year	122	51	5,175	2
Total	3,739	1,058	60,948	3
Retired during year	22	19	355	4
Sales, transfers or adjustments increase (decrease)		(3)	(200)	5
Number end of year	3,717	1,036	60,393	6
Number end of year accounted for as follows:				7
In customers' use	3,640	941	53,070	8
In utility's use	11	15	1,136	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	66	80	6,187	12
Total end of year	3,717	1,036	60,393	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				
Sodium Vapor	100	238	117,810	1
Sodium Vapor	150	133	95,893	2
Total		371	213,703	
Ornamental				
Sodium Vapor	100	57	28,215	3
Total		57	28,215	
Other				
NONE		0	0	4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

368 - To true up to actual

367 - Additions: Subdivisions added

370 - To true up to actual

367 - Adjustments: Recorded phone/cable costs to install in trench

Accumulated Provision for Depreciation - Electric (Page E-08)

Common utility plant - salvage
