



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WONEWOC WATER AND ELECTRIC UTILITY

Principal Office: 200 WEST STREET
P.O. BOX 37
WONEWOC, WI 53968-0037

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.

SIGNATURE PAGE

I JEFF LANKEY of
(Person responsible for accounts)

Wonewoc Water and Electric Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 05/19/2000
(Date)

VILLAGE ADMINISTRATOR
(Title)

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WONEWOC WATER AND ELECTRIC UTILITY

Utility Address: 200 WEST STREET
P.O. BOX 37
WONEWOC, WI 53968-0037

When was utility organized? 6/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JEFF LANKEY
Title: VILLAGE ADMINISTRATOR

Office Address:
200 WEST STREET
P.O. BOX 37
WONEWOC, WI 53968-0037

Telephone: (608) 464 - 3114

Fax Number: (608) 464 - 7425

E-mail Address:

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

Name: MS JODI L DOBSON
Title: ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: JEFF LANKEY

Title: VILLAGE ADMINISTRATOR

Office Address:

200 WEST ST
P.O. BOX 37
WONEWOC, WI 53968-0037

Telephone: (608) 464 - 3114

Fax Number: (608) 464 - 7425

E-mail Address:

Name of utility commission/committee: Wonewoc Water and Electric Utility Commission

Names of members of utility commission/committee:

- MR J MICHAEL BERANEK
- MR JOHN CLER, PRESIDENT
- MRS KATHY DE NURE
- MR ED DECOT
- MR WILLIS DOERING
- MR DONALD FRY
- MS ROSANNE HINTZE

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	440,450	419,068	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	369,883	352,178	2
Depreciation Expense (403)	36,565	31,747	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	24,027	23,388	5
Total Operating Expenses	430,475	407,313	
Net Operating Income	9,975	11,755	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	9,975	11,755	
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)	302	413	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	302	413	
Total Income	10,277	12,168	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	10,277	12,168	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	12,105	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	4,565	2,176	17
Other Interest Expense (431)	3,706	2,093	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	20,376	4,269	
Net Income	(10,099)	7,899	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	120,936	113,037	20
Balance Transferred from Income (433)	(10,099)	7,899	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	110,837	120,936	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	302	5
Total (Acct. 419):	302	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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 & 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	79,316	361,134	0	0	440,450	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	79,316	361,134	0	0	440,450	

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	14,633		14,633	1
Electric operating expenses	14,167		14,167	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	28,800	0	28,800	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,511,314	1,476,892	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	528,931	504,536	2
Net Utility Plant	982,383	972,356	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	(35,236)	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	(35,236)	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	34,090	10,724	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	127,412	138,680	11
Other Accounts Receivable (143)	0	41,712	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	115,299	58,226	14
Materials and Supplies (150)	24,655	21,046	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		5,720	17
Total Current and Accrued Assets	301,456	276,108	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	1,555	1,555	20
Total Deferred Debits	1,555	1,555	
Total Assets and Other Debits	1,250,158	1,250,019	

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)	84,829	84,829	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	110,837	120,936	23
Total Proprietary Capital	195,666	205,765	
LONG-TERM DEBT			
Bonds (221)	237,600	0	24
Advances from Municipality (223)	54,584	54,584	25
Other Long-Term Debt (224)	50,518	307,453	26
Total Long-Term Debt	342,702	362,037	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	40,000	27
Accounts Payable (232)	26,033	48,172	28
Payables to Municipality (233)	167,943	131,713	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,395	0	32
Other Current and Accrued Liabilities (238)	2,706	5,065	33
Total Current and Accrued Liabilities	201,077	224,950	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	510,713	457,267	41
Total Liabilities and Other Credits	1,250,158	1,250,019	

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)	1,081,079	0	0	412,713	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)				17,522	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,081,079	0	0	430,235	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	189,714	0	0	339,217	10
Total Accumulated Provision	189,714	0	0	339,217	
Net Utility Plant	891,365	0	0	91,018	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	181,851	322,685			504,536	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,003	18,562			36,565	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	851				851	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	18,854	18,562	0	0	37,416	13
Debits during year						14
Book cost of plant retired	10,991	2,030			13,021	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	10,991	2,030	0	0	13,021	19
Balance End of Year	189,714	339,217	0	0	528,931	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation			18,538		18,538	15,637	1
Other					0	0	2
Total Electric Utility					18,538	15,637	

Account	Total End of Year	Amount Prior Year	
Electric utility total	18,538	15,637	1
Water utility	6,117	5,409	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	24,655	21,046	

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

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	84,829	1
Changes during year (explain):		2
Balance end of year	<u><u>84,829</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 MRB - WATER PORTION	08/30/1999	08/30/2009	5.55%	182,925	1
1999 MRB - ELECTRIC PORTION	08/30/1999	08/30/2009	5.55%	54,675	2
Total Bonds (Account 221):				237,600	

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)					
Advance from Municipality	01/01/1985	12/31/2005	0.00%	54,584	1
Total for Account 223				54,584	
Other Long-Term Debt (224)					
1997 Bond Anticipation Notes	11/26/1997	11/26/1999	5.75%	0	2
1998 Bond Anticipation Notes	06/24/1998	06/24/1999	5.75%	0	3
1994 Advance Refunding	12/15/1994	12/15/2004	6.00%	50,518	4
Total for Account 224				50,518	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	14,448	2
Charged electric department expense	9,579	3
Charged sewer department expense	207	4
Other (explain):		
NONE		5
Total Accruals and other credits	24,234	
Taxes paid during year:		
County, state and local taxes	20,343	6
Social Security taxes	2,202	7
PSC Remainder Assessment	1,034	8
Other (explain):		
Gross receipts tax	655	9
Total payments and other debits	24,234	
Balance end of year	0	

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)					
99 MRB	0	4,395		4,395	1
Subtotal	0	4,395	0	4,395	
Advances from Municipality (223)					
1994 Advance Refunding	0	4,565	4,565	0	2
Subtotal	0	4,565	4,565	0	
Other Long-Term Debt (224)					
BANS	0	7,710	7,710	0	3
Subtotal	0	7,710	7,710	0	
Notes Payable (231)					
94 General Obligation	0	3,706	3,706	0	4
Subtotal	0	3,706	3,706	0	
Total	0	20,376	15,981	4,395	

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	394,442	62,825	0	0	0	457,267	1
Add credits during year:							
For Services	400					400	2
For Mains						0	3
Other (specify):							
CENTER STREET PROJECT - GRANT	70,568					70,568	4
Deduct charges (specify):							
RECLASSIFICATION OF GRANT PROCEEDS		17,522				17,522	5
Balance End of Year	465,410	45,303	0	0	0	510,713	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	335,274					335,274	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
IMPROVEMENT FUND	(35,236)	2
Total (Acct. 124):	(35,236)	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,716	5
Electric	97,696	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	127,412	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FROM VILLAGE	71,607	12
RECEIVABLE FROM SEWER UTILITY	43,692	13
Total (Acct. 145):	115,299	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
SMART MONEY REBATES	1,555	16
Total (Acct. 183):	1,555	
Payables to Municipality (233):		
PAYABLE TO VILLAGE	150,073	17
PAYABLE TO SEWER	17,870	18
Total (Acct. 233):	167,943	
Other Deferred Credits (253):		
NONE		19
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	831,256	378,584	0	0	1,209,840	1
Materials and Supplies	5,763	17,087	0	0	22,850	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	185,782	330,951	0	0	516,733	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	429,926	54,064	0	0	483,990	6
Other (specify):					0	7
Average Net Rate Base	221,311	10,656	0	0	231,967	
Net Operating Income	5,179	4,796	0	0	9,975	8
Net Operating Income as a percent of Average Net Rate Base	2.34%	45.01%	N/A	N/A	4.30%	

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	84,829	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	115,886	3
Other (Specify):		4
Total Average Proprietary Capital	200,715	
Net Income		
Net Income	(10,099)	5
Percent Return on Proprietary Capital	-5.03%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 19, 2000

Mr. Jeff Lankey, Village Administrator
Wonewoc Electric & Water Utility
200 West Street
P.O. Box 37
Wonewoc, WI 53968-0037

1999 Analytical Review DWCCA-6760-ELE

Dear Mr. Lankey:

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

1. During our review, we noted \$150,073 reported in Account 233, Payables to Municipality, F-19, described as "payable to village." In the future, please provide more detail for amounts greater than \$5,000. Only a brief description is necessary, but, as requested by the head note to this schedule, it should be more than the account title or variations of the account title.
2. We noted \$400 reported in Account 271, Contributions in Aid of Construction, Page F-18, for services. However, corresponding services units were not added to the Water Services schedule, Page W-16, in 1998 or 1999. Please indicate who paid the \$400 and what it was for.
3. We noted fluctuations in Total Administrative and General Expenses, Pages W-5 and E-3, greater than \$5,000 and 25% for both water and electric operation & maintenance expenses. The head note to this schedule requests that explanations be provided for expenses that fluctuate more than \$5,000 and 25% from the prior year. In the future, please provide a brief explanation of fluctuations. This was brought to your attention in the 1998 review.

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

Sincerely,

Elaine Engelke

FINANCIAL SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\6760.doc

cc: Mr. John Cler, President

Response received 1/16/01:

1. noted
 2. Customer contribution. Unit addition reflected with other 1999 changes in adjustments column.
 3. Explanations will be provided in future.
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	78,345	1
Total Sales of Water	78,345	
Other Operating Revenues		
Forfeited Discounts (470)	208	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	763	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	971	
Total Operating Revenues	79,316	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	4,157	9
Water Treatment Expenses (630-635)	185	10
Transmission and Distribution Expenses (640-655)	18,555	11
Customer Accounts Expenses (901-904)	0	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	18,789	14
Total Operation and Maintenance Expenses	41,686	
Other Operating Expenses		
Depreciation Expense (403)	18,003	15
Amortization Expense (404-407)		16
Taxes (408)	14,448	17
Total Other Operating Expenses	32,451	
Total Operating Expenses	74,137	
NET OPERATING INCOME	5,179	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	338	11,482	39,542	4
Commercial	46	3,220	10,524	5
Industrial	1	1,246	1,862	6
Total Metered Sales to General Customers (461)	385	15,948	51,928	
Private Fire Protection Service (462)	3		720	7
Public Fire Protection Service (463)	1		22,279	8
Other Sales to Public Authorities (464)	3	1,085	3,418	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	392	17,033	78,345	

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)	22,279	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)	22,279	
Forfeited Discounts (470):		
Customer late payment charges	208	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	208	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	763	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	763	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	1,316	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	2,841	9
Total Pumping Expenses	4,157	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	185	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	185	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	9,738	14
Operation Supplies and Expenses (641)	4,044	15
Maintenance of Distribution Reservoirs and Standpipes (650)	32	16
Maintenance of Mains (651)	4,591	17
Maintenance of Services (652)	150	18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	18,555	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	22	22
Accounting and Collecting Labor (902)	23	23
Supplies and Expenses (903)	24	24
Uncollectible Accounts (904)	25	25
Total Customer Accounts Expenses	0	
SALES EXPENSES		
Sales Expenses (910)	26	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,895	27
Office Supplies and Expenses (921)	2,248	28
Administrative Expenses Transferred--Credit (922)	29	29
Outside Services Employed (923)	6,687	30
Property Insurance (924)	1,510	31
Injuries and Damages (925)	32	32
Employee Pensions and Benefits (926)	3,449	33
Regulatory Commission Expenses (928)	34	34
Miscellaneous General Expenses (930)	35	35
Transportation Expenses (933)	36	36
Maintenance of General Plant (935)	37	37
Total Administrative and General Expenses	18,789	
Total Operation and Maintenance Expenses	41,686	

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		13,350	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		207	2
Net property tax equivalent		13,143	
Social Security		1,119	3
PSC Remainder Assessment		186	4
Other (specify): NONE			5
Total tax expense		<u>14,448</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219830				3
County tax rate	mills		6.106850				4
Local tax rate	mills		4.412130				5
School tax rate	mills		8.568480				6
Voc. school tax rate	mills		1.625940				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.933230				10
Less: state credit	mills		1.561690				11
Net tax rate	mills		19.371540				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.412130				14
Combined School Tax Rate	mills		10.194420				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.606550				17
Total Tax Rate	mills		20.933230				18
Ratio of Local and School Tax to Total	dec.		0.697769				19
Total tax net of state credit	mills		19.371540				20
Net Local and School Tax Rate	mills		13.516852				21
Utility Plant, Jan. 1	\$	1,080,150	1,080,150				22
Materials & Supplies	\$	5,409	5,409				23
Subtotal	\$	1,085,559	1,085,559				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,085,559	1,085,559				26
Assessment Ratio	dec.		0.909800				27
Assessed Value	\$	987,642	987,642				28
Net Local & School Rate	mills		13.516852				29
Tax Equiv. Computed for Current Year	\$	13,350	13,350				30
Tax Equivalent per 1994 PSC Report	\$	11,089					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	13,350					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	1,195		3
Total Intangible Plant	1,195	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	48,016		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	48,016	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	60,761		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	2,706		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	63,793		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,714		20
Total Pumping Plant	138,974	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	17,069	1,395	23
Total Water Treatment Plant	17,069	1,395	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			1,195	3
Total Intangible Plant	0	0	1,195	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	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)			48,016	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	48,016	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			60,761	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			2,706	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			63,793	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,714	20
Total Pumping Plant	0	0	138,974	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,464	23
Total Water Treatment Plant	0	0	18,464	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	5,375		26
Transmission and Distribution Mains (343)	232,889	352,944	27
Fire Mains (344)	0		28
Services (345)	39,278	86,831	29
Meters (346)	33,601	572	30
Hydrants (348)	33,135	67,625	31
Other Transmission and Distribution Plant (349)	1,188		32
Total Transmission and Distribution Plant	345,466	507,972	
GENERAL PLANT			
Land and Land Rights (389)	562		33
Structures and Improvements (390)	2,000		34
Office Furniture and Equipment (391)	6,047		35
Computer Equipment (391.1)	2,113	1,270	36
Transportation Equipment (392)	16,061		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,228		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,702		44
Other Tangible Property (399)	0		45
Total General Plant	30,713	1,270	
Total utility plant in service directly assignable	581,433	510,637	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	581,433	510,637	

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)			5,375 26
Transmission and Distribution Mains (343)	9,401		576,432 27
Fire Mains (344)			0 28
Services (345)			126,109 29
Meters (346)	90		34,083 30
Hydrants (348)	1,500		99,260 31
Other Transmission and Distribution Plant (349)			1,188 32
Total Transmission and Distribution Plant	10,991	0	842,447
GENERAL PLANT			
Land and Land Rights (389)			562 33
Structures and Improvements (390)			2,000 34
Office Furniture and Equipment (391)			6,047 35
Computer Equipment (391.1)			3,383 36
Transportation Equipment (392)			16,061 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			2,228 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,702 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	31,983
Total utility plant in service directly assignable	10,991	0	1,081,079
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	10,991	0	1,081,079

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			1,955	1,955	1
February			1,871	1,871	2
March			1,813	1,813	3
April			1,742	1,742	4
May			2,115	2,115	5
June			2,154	2,154	6
July			2,291	2,291	7
August			2,221	2,221	8
September			2,225	2,225	9
October			2,025	2,025	10
November			1,769	1,769	11
December			1,791	1,791	12
Total for year	0	0	23,972	23,972	
Less: Measured or estimated water used in main flushing and water treatment during year				58	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				23,914	16
Less: Water sold				17,033	17
Losses and unaccounted for				6,881	18
Percent unaccounted for to the nearest whole percent (%)				29%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
The utility will investigate the water loss.					
Maximum gallons pumped by all methods in any one day during reporting year				145	21
Date of maximum: 10/4/1999					22
Cause of maximum:					23
Refilled swimming pool for winter.					
Minimum gallons pumped by all methods in any one day during reporting year				35	24
Date of minimum: 2/2/1999					25
Total KWH used for pumping for the year				20,460	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL- DEEPWELL PUMP	3	350	24	828,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL#2	WELL#3		1
Location	EAST	WEST		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE-NORTHWEST	PEERLESS		5
Year Installed	1953	1988		6
Type	CENTRIFUGAL	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	500		8
Pump Motor or Standby Engine Mfr	FAIRBANK	GE		10
Year Installed	1942	1988		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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	WELL#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1942		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	18		6
Total capacity in gallons	82,900		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	290	0	0	0	290	1
M	D	3.000	1,537	0	1,537	0	0	2
M	D	4.000	7,545	0	3,305	0	4,240	3
M	D	6.000	8,869	0	418	0	8,451	4
M	D	8.000	10,195	8,145	0	0	18,340	5
Total Within Municipality			28,436	8,145	5,260	0	31,321	
Total Utility			28,436	8,145	5,260	0	31,321	

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	344	0	0	8	352		1
M	1.000	9	0	0	1	10		2
M	2.000	6	0	0	1	7		3
M	4.000	5	0	0	(3)	2		4
Total Utility		364	0	0	7	371	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)	
0.750	492	12	9	(122)	373	26	1
1.000	6	1	0	2	9	1	2
1.500	2	0	0	(2)	0	0	3
2.000	9	0	0	(2)	7	0	4
4.000	2	0	0	0	2	0	5
Total:	511	13	9	(124)	391	27	

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)	
0.750	336	36	0	1	0	0	373	1
1.000	1	5	0	0	0	3	9	2
1.500	0	0	0	0	0	0	0	3
2.000	1	4	1	1	0	0	7	4
4.000	0	1	0	1	0	0	2	5
Total:	338	46	1	3	0	3	391	

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	44	17	12		49	2
Total Fire Hydrants	44	17	12	0	49	
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:	49
Number of distribution system valves end of year:	127
Number of distribution valves operated during year:	35

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Services (345)

Current year additions relate to the cost to reconnect laterals to the new main during the Center St. and water main improvement projects.

Water Mains (Page W-15)

Water mains added during the year were part of a large improvement project financed by utility borrowing and grant contributions.

Water Services (Page W-16)

Adjustments to the number of laterals are to correct for an incorrect count in a prior year.

The plant additions in the services account are for costs related to reconnecting the laterals from the old main to the new main during the main improvement project.

Meters (Page W-17)

Adjustments to the number of meters were made to correct prior years discrepancies from actual count.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	359,275	1
Total Sales of Electricity	359,275	
Other Operating Revenues		
Forfeited Discounts (450)	1,859	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	1,859	
Total Operating Revenues	361,134	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	289,613	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	4,772	11
Customer Accounts Expenses (901-904)	0	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	33,812	14
Total Operation and Maintenance Expenses	328,197	
Other Expenses		
Depreciation Expense (403)	18,562	15
Amortization Expense (404-407)		16
Taxes (408)	9,579	17
Total Other Expenses	28,141	
Total Operating Expenses	356,338	
NET OPERATING INCOME	4,796	

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	1,859	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	1,859	
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):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	289,613	15
Other Expenses (546)		16
Total Other Power Supply Expenses	289,613	
Total Power Production Expenses	289,613	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	4,635	21
Line and Station Supplies and Expenses (562)	24	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	113	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	4,772	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)		33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	0	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	9,533	38
Office Supplies and Expenses (921)	2,065	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	6,687	41
Property Insurance (924)	3,370	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	2,450	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	9,454	46
Transportation Expenses (933)	253	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	33,812	
 Total Operation and Maintenance Expenses	 328,197	

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		6,993	1
Social Security		1,083	2
Wisconsin Gross Receipts Tax		655	3
PSC Remainder Assessment		848	4
Other (specify): NONE			5
Total tax expense		9,579	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219830				3
County tax rate	mills		6.106850				4
Local tax rate	mills		4.412130				5
School tax rate	mills		8.568480				6
Voc. school tax rate	mills		1.625940				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.933230				10
Less: state credit	mills		1.561690				11
Net tax rate	mills		19.371540				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.412130				14
Combined School Tax Rate	mills		10.194420				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.606550				17
Total Tax Rate	mills		20.933230				18
Ratio of Local and School Tax to Total	dec.		0.697769				19
Total tax net of state credit	mills		19.371540				20
Net Local and School Tax Rate	mills		13.516852				21
Utility Plant, Jan. 1	\$	396,742	396,742				22
Materials & Supplies	\$	15,637	15,637				23
Subtotal	\$	412,379	412,379				24
Less: Plant Outside Limits	\$	6,640	6,640				25
Taxable Assets	\$	405,739	405,739				26
Assessment Ratio	dec.		0.909800				27
Assessed Value	\$	369,141	369,141				28
Net Local & School Rate	mills		13.516852				29
Tax Equiv. Computed for Current Year	\$	4,990	4,990				30
Tax Equivalent per 1994 PSC Report	\$	6,993					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	6,993					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	6,270		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	40,926		38
Overhead Conductors and Devices (365)	87,380		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	13,012	1,151	41
Line Transformers (368)	67,271	1,345	42
Services (369)	35,544		43
Meters (370)	27,547	223	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	6,716	64,973	47
Total Distribution Plant	284,666	67,692	
GENERAL PLANT			
Land and Land Rights (389)	3,910		48
Structures and Improvements (390)	2,500		49
Office Furniture and Equipment (391)	614		50
Computer Equipment (391.1)	3,877	2,540	51
Transportation Equipment (392)	37,070	55	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	6,321		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	3,975		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			6,270 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			40,926 38
Overhead Conductors and Devices (365)			87,380 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			14,163 41
Line Transformers (368)			68,616 42
Services (369)			35,544 43
Meters (370)			27,770 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,030		69,659 47
Total Distribution Plant	2,030	0	350,328
GENERAL PLANT			
Land and Land Rights (389)			3,910 48
Structures and Improvements (390)			2,500 49
Office Furniture and Equipment (391)			614 50
Computer Equipment (391.1)			6,417 51
Transportation Equipment (392)			37,125 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			6,321 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			3,975 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	1,523		59
Total General Plant	59,790	2,595	
Total utility plant in service directly assignable	344,456	70,287	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	344,456	70,287	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			1,523 59
Total General Plant	0	0	62,385
Total utility plant in service directly assignable	2,030	0	412,713
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	2,030	0	412,713

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)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			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	10	7
Nonfarm	11	8
Total	21	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	21	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	1,350	Monday	01/11/1999	08:00	722	1
February	02	1,286	Monday	02/22/1999	08:00	629	2
March	03	1,264	Thursday	03/04/1999	08:00	699	3
April	04	1,188	Monday	04/12/1999	08:00	558	4
May	05	1,180	Wednesday	05/19/1999	08:00	512	5
June	06	1,405	Saturday	06/26/1999	13:00	710	6
July	07	1,560	Saturday	07/24/1999	18:00	773	7
August	08	1,391	Saturday	08/28/1999	17:00	720	8
September	09	1,129	Wednesday	09/29/1999	08:00	626	9
October	10	1,208	Tuesday	10/19/1999	08:00	579	10
November	11	1,255	Tuesday	11/30/1999	08:00	714	11
December	12	1,345	Tuesday	12/21/1999	08:00	734	12
Total		15,561				7,976	

System Name

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

Type of Reading	Supplier
15 minutes integrated	Alliant Utilities / WP&L

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	7,976	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	7,976	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	7,853	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	7,853	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	123	27
Total Energy Losses	123	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.5421%	29
Total Disposition of Energy	7,976	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTAIL - URBAN	RG-1	399	2,878	1	
RESIDENTIAL - RURAL	RG-1	23	417	2	
RESIDENTAIL - RURAL OFF PEAK WATER HEATING	RW-1	89	9	3	
RESIDENTAIL - URBAN OFF PEAK WATER HEATING	RW-1	2	241	4	
Total Sales for Residential Sales		513	3,545		
Commercial & Industrial					
COMMERCIAL	CG-1	61	1,454	5	
PUBLIC AUTHORITY	CG-1	8	144	6	
LARGE POWER	CP-1	3	2,568	7	
INTERDEPARTMENTAL	MP-1	1	20	8	
COMMERCIAL - OFF PEAK WATER HEATING	RW-1	4	8	9	
Total Sales for Commercial & Industrial		77	4,194		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	1	114	10	
Total Sales for Public Street & Highway Lighting		1	114		
Sales for Resale					
NONE				11	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		591	7,853		

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)	
		148,061	590	148,651	1
		20,430	97	20,527	2
		292	1	293	3
		8,382	396	8,778	4
0	0	177,165	1,084	178,249	
		68,752	533	69,285	5
		7,795	42	7,837	6
6,573		91,306	524	91,830	7
		1,019	5	1,024	8
		280	52	332	9
6,573	0	169,152	1,156	170,308	
		10,693	25	10,718	10
0	0	10,693	25	10,718	
				0	11
0	0	0	0	0	
6,573	0	357,010	2,265	359,275	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Alliant / WP&L				1
Point of Delivery	Wonewoc				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	4160				4
Point of Metering	Wonewoc				5
Total of 12 Monthly Maximum Demands -- kW	772,800				6
Average load factor	1.4136%				7
Total Cost of Purchased Power	289,613				8
Average cost per kWh	0.0363				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	352	370			12
February	313	316			13
March	344	355			14
April	283	276			15
May	266	246			16
June	342	368			17
July	384	389			18
August	345	375			19
September	299	326			20
October	276	303			21
November	334	379			22
December	351	383			23
Total kWh (000)	3,889	4,086			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 (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation		
			(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	607	135	4,517	1
Acquired during year		6	155	2
Total	607	141	4,672	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	607	141	4,672	6
Number end of year accounted for as follows:				7
In customers' use	571	113	3,810	8
In utility's use	1			9
Inactive transformers on system		6	300	10
Locked meters on customers' premises				11
In stock	35	22	562	12
Total end of year	607	141	4,672	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				
Incandescent	200	4	3,360	1
Mercury Vapor	175	21	18,032	2
Mercury Vapor	250	7	8,197	3
NONE				4
Sodium Vapor	100	49	35,016	5
Sodium Vapor	150	5	3,726	6
Sodium Vapor	250	42	29,610	7
Total		128	97,941	
Ornamental				
Sodium Vapor	150	22	16,395	8
Total		22	16,395	
Other				
NONE				9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Street Lighting Equipment (373)

Current year additions are for a joint utility project that replaced the lights on main street with ornamental lights. The units were added to schedule E-23 in 1998.
