



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 225 MAIN STREET
ELROY, WI 53929

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 225 MAIN STREET
ELROY, WI 53929

When was utility organized? 1/1/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PAT WARREN

Title: UTILITY CLERK

Office Address:

225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 8245

Fax Number: (608) 462 - 5753

E-mail Address:

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

Name: KIESLING ASSOCIATES, LLP

Title:

Office Address: KIESLING ASSOCIATES, LLP

117 W COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

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

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

Name: KIESLING ASSOCIATES, LLP

Title:

Office Address: KIESLING ASSOCIATES, LLP

117 W COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 12/31/1997

Period covered by most recent audit: JANUARY 1 - DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVE MAGNUSSON

Title: WATER UTILITY SUPERINTENDENT

Office Address:

225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 8245

Fax Number: (608) 462 - 5753

E-mail Address:

Name: RON SILVERTHORN

Title: ELECTRIC UTILITY SUPERINTENDENT

Office Address:

225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 8245

Fax Number: (608) 462 - 5753

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- BOB EBBERS, MEMBER
- EDWARD MENDUM, PRESIDENT
- STEVE OLSON, MEMBER
- MARJORIE PETROWITZ, MEMBER
- FLOYD SOLDBERG, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,240,476	1,189,154	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	810,067	776,055	2
Depreciation Expense (403)	170,682	165,869	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	68,863	60,818	5
Total Operating Expenses	1,049,612	1,002,742	
Net Operating Income	190,864	186,412	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	190,864	186,412	
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)	48,946	20,174	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	48,946	20,174	
Total Income	239,810	206,586	
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	239,810	206,586	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	185,726	126,981	14
Amortization of Debt Discount and Expense (428)	10,665	10,602	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	1,667	6,216	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	198,058	143,799	
Net Income	41,752	62,787	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	795,154	783,760	20
Balance Transferred from Income (433)	41,752	62,787	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	51,393	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	836,906	795,154	

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 - ELECTRIC	43,267	5
INTEREST INCOME - WATER	5,679	6
Total (Acct. 419):	48,946	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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	355,830	884,646	0	0	1,240,476	1
Less: interdepartmental sales	0	5,427	0	0	5,427	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	355,830	879,219	0	0	1,235,049	

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	49,264		49,264	1
Electric operating expenses	66,921		66,921	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	1,300		1,300	8
Electric utility plant accounts	7,029		7,029	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	2,577		2,577	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	127,091	0	127,091	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,059,656	5,775,962	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,581,550	1,487,224	2
Net Utility Plant	4,478,106	4,288,738	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	165,800	155,796	7
Total Other Property and Investments	165,800	155,796	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	143,748	128,766	8
Temporary Cash Investments (132)	672,489	850,115	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	163,791	141,608	11
Other Accounts Receivable (143)	11,780	12,729	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	123,453	121,808	14
Materials and Supplies (150)	99,837	99,563	15
Prepayments (165)	9,811	8,577	16
Other Current and Accrued Assets (170)		90,000	17
Total Current and Accrued Assets	1,224,909	1,453,166	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	71,874	68,146	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	71,874	68,146	
Total Assets and Other Debits	5,940,689	5,965,846	

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)	207,205	196,026	21
Appropriated Earned Surplus (215)	155,796	155,796	22
Unappropriated Earned Surplus (216)	836,906	795,154	23
Total Proprietary Capital	1,199,907	1,146,976	
LONG-TERM DEBT			
Bonds (221)	3,492,900	3,523,779	24
Advances from Municipality (223)	71,188	73,753	25
Other Long-Term Debt (224)	60,629	90,682	26
Total Long-Term Debt	3,624,717	3,688,214	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	103,895	115,459	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	1,735	2,880	30
Taxes Accrued (236)	57,071	49,650	31
Interest Accrued (237)	25,942	28,214	32
Other Current and Accrued Liabilities (238)	3,357	1,853	33
Total Current and Accrued Liabilities	192,000	198,056	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	5,528	5,329	36
Total Deferred Credits	5,528	5,329	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	918,537	927,271	41
Total Liabilities and Other Credits	5,940,689	5,965,846	

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)	3,808,670	0	0	2,250,986	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,808,670	0	0	2,250,986	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	225,758	0	0	1,355,792	10
Total Accumulated Provision	225,758	0	0	1,355,792	
Net Utility Plant	3,582,912	0	0	895,194	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

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	154,408	1,332,816			1,487,224	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	74,899	95,783			170,682	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,679				1,679	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		15,694			15,694	10
Other credits (specify):						11
					0	12
Total credits	76,578	111,477	0	0	188,055	13
Debits during year						14
Book cost of plant retired	5,228	75,690			80,918	15
Cost of removal		12,811			12,811	16
Other debits (specify):						17
					0	18
Total debits	5,228	88,501	0	0	93,729	19
Balance End of Year	225,758	1,355,792	0	0	1,581,550	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					0		1
Other	1,165	81,491			82,656	87,848	2
Total Electric Utility					82,656	87,848	

Account	Total End of Year	Amount Prior Year	
Electric utility total	82,656	87,848	1
Water utility	17,181	11,715	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	99,837	99,563	

**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)				
DEFERRED LOSS ON REFINANCING	1,528	221	14,393	1
ELECTRIC BANS 1997	8,158	428	34,232	2
WATER MRB 1996	905	428	15,091	3
WTR MRB 1997	1,603	428	8,158	4
Total			71,874	
Unamortized premium on debt (251)				
NONE	0	0	0	5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	196,026	1
Changes during year (explain):		
CAPITAL CONTRIBUTED	11,179	2
Balance end of year	<u><u>207,205</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)	
MRB 1996	11/19/1996	11/19/2036	5.13%	2,017,900	1
MRB 1997	06/01/1997	06/01/2008	5.00%	385,000	2
ELECTRIC BANS 1997	10/01/1997	10/01/2000	4.10%	1,090,000	3
Total Bonds (Account 221):				3,492,900	

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 MUNIC	00/00/0000	00/00/0000	0.00%	48,103	1
ADVANCE FROM MUNI	00/00/0000	00/00/0000	0.00%	23,085	2
Total for Account 223				71,188	
Other Long-Term Debt (224)					
CAPITAL LEASE PAYABLE	11/05/1997	11/05/2000	6.75%	60,629	3
Total for Account 224				60,629	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	49,650	1
Accruals:		
Charged water department expense	14,930	2
Charged electric department expense	53,933	3
Charged sewer department expense	591	4
Other (explain):		
NONE		5
Total Accruals and other credits	69,454	
Taxes paid during year:		
County, state and local taxes	49,650	6
Social Security taxes	9,722	7
PSC Remainder Assessment	1,746	8
Other (explain):		
LICENSE FEE	915	9
Total payments and other debits	62,033	
Balance end of year	57,071	

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)					
NONE	0			0	1
WTR MRB 1996	12,001	104,278	104,379	11,900	2
WTR MRB 1997	3,589	32,299	34,206	1,682	3
ELECTRIC BANS 1997	11,172	44,691	44,691	11,172	4
Subtotal	26,762	181,268	183,276	24,754	
Advances from Municipality (223)					
ELECRTIC ADVANCE GO DEBT	1,452	1,667	1,931	1,188	5
Subtotal	1,452	1,667	1,931	1,188	
Other Long-Term Debt (224)					
CAPITAL LEASE PAYABLE	0	4,458	4,458	0	6
Subtotal	0	4,458	4,458	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	28,214	187,393	189,665	25,942	

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	806,383	120,888	0	0	0	927,271	1
Add credits during year:							
For Services	1,500					1,500	2
For Mains						0	3
Other (specify):							
CONSTRUCTION - WATER	80,520					80,520	4
CONSTRUCTION - ELECTRIC		4,351				4,351	5
Deduct charges (specify):							
SPECIAL ASSESSMENTS	5,105					5,105	6
1997 AUDIT REPORT ADJUSTMENT	90,000					90,000	7
Balance End of Year	793,298	125,239	0	0	0	918,537	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	629,787					629,787	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	
Special Funds (125):		
ELECTRIC REDEMPTION BOND	22,226	3
WATER RDA REDEMPTION	24,165	4
WATER RDA RESERVE	24,560	5
ELECTRIC DEPRECIATION	5,148	6
WATER RESERVE	37,308	7
WATER CONSTRUCTION	52,393	8
Total (Acct. 125):	165,800	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	46,983	10
Electric	116,808	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	163,791	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
SPECIAL ASSESSMENTS	2,836	16
INTEREST	464	17
POLE RENTAL, MISC RECEIVABLES	8,480	18
Total (Acct. 143):	11,780	
Receivables from Municipality (145):		
STREET LIGHTS FOR 1998	15,336	19
WATER SEWER ALLOCATION	8,117	20
PUBLIC FIRE PROTECTION DUE FROM MUNI	100,000	21
Total (Acct. 145):	123,453	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID INSURANCE	9,811	22
Total (Acct. 165):	9,811	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		24
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
REFUNDS DUE TO CUSTOMERS	5,528	26
Total (Acct. 253):	5,528	

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	3,753,111	2,164,697	0	0	5,917,808	1
Materials and Supplies	14,448	85,252	0	0	99,700	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	190,083	1,344,304	0	0	1,534,387	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	799,840	123,063	0	0	922,903	6
Other (specify):					0	7
Average Net Rate Base	2,777,636	782,582	0	0	3,560,218	
Net Operating Income	158,890	31,974	0	0	190,864	8
Net Operating Income as a percent of Average Net Rate Base	5.72%	4.09%	N/A	N/A	5.36%	

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	201,615	1
Appropriated Earned Surplus	155,796	2
Unappropriated Earned Surplus	816,030	3
Other (Specify):		4
Total Average Proprietary Capital	1,173,441	
Net Income		
Net Income	41,752	5
Percent Return on Proprietary Capital	3.56%	

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.

THE UTILITY IS IN THE PROCESS OF COMPLETING ITS CONSTRUCTION
PROJECTS AUTHORIZED BY PSCW.
IN 1998, THE ELECTRIC UTILITY REBUILT SEVERAL CIRCUITS

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

NO INTEREST IS CHARGED ON INTERDEPARTMENTAL ADVANCES

Signature Page (Page ii)

(Kiesling Associates LLP Letterhead)

To the Mayor and Members of the
Council of the City of Elroy
Elroy, Wisconsin 53929

We have compiled the balance sheets of the City of Elroy Municipal Electric and Water Utility as of December 31, 1998 and 1997, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Kiesling Associates LLP
Viroqua, Wisconsin
March 26, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 9, 1999

Ms. Pat Warren, Utility Clerk
Elroy Municipal Electric And Water Utility
225 Main Street
Elroy, WI 53929-1251

1998 Analytical Review DWCCA-1850-ELE

Dear Ms. Warren:

The Public Service Commission has completed their analytical review of your 1998 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 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\Aug 9 1999 letters.doc

cc: Mr. Edward Mendum, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	343,822	1
Total Sales of Water	343,822	
Other Operating Revenues		
Forfeited Discounts (470)	746	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,262	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	12,008	
Total Operating Revenues	355,830	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	854	8
Pumping Expenses (620-625)	8,105	9
Water Treatment Expenses (630-635)	2,068	10
Transmission and Distribution Expenses (640-655)	40,502	11
Customer Accounts Expenses (901-904)	14,096	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	41,486	14
Total Operation and Maintenance Expenses	107,111	
Other Operating Expenses		
Depreciation Expense (403)	74,899	15
Amortization Expense (404-407)		16
Taxes (408)	14,930	17
Total Other Operating Expenses	89,829	
Total Operating Expenses	196,940	
NET OPERATING INCOME	158,890	

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	90	2,036	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	90	2,036	
Metered Sales to General Customers (461)				
Residential	544	25,955	151,870	4
Commercial	71	8,742	37,987	5
Industrial	7	1,991	7,838	6
Total Metered Sales to General Customers (461)	622	36,688	197,695	
Private Fire Protection Service (462)	1		2,256	7
Public Fire Protection Service (463)	1		132,310	8
Other Sales to Public Authorities (464)	12	2,025	9,525	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	637	38,803	343,822	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	132,310	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)	132,310	
Forfeited Discounts (470):		
Customer late payment charges	746	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	746	
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	1,832	10
Other (specify): CONNECTION FEES AND OTHER MISCELLANEOUS	9,430	11
Total Other Water Revenues (474)	11,262	
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)	286	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	568	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	854	
 PUMPING EXPENSES		
Operation Labor (620)	1,261	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	5,427	7
Operation Supplies and Expenses (623)	1,079	8
Maintenance of Pumping Plant (625)	338	9
Total Pumping Expenses	8,105	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	236	10
Chemicals (631)	1,738	11
Operation Supplies and Expenses (632)	94	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	2,068	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	20,871	14
Operation Supplies and Expenses (641)	3,837	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,287	16
Maintenance of Mains (651)	2,696	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	5,476	19
Maintenance of Hydrants (654)	2,234	20
Maintenance of Other Plant (655)	101	21
Total Transmission and Distribution Expenses	40,502	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,928	22
Accounting and Collecting Labor (902)	9,223	23
Supplies and Expenses (903)	945	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	14,096	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	800	27
Office Supplies and Expenses (921)	6,411	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,979	30
Property Insurance (924)	4,216	31
Injuries and Damages (925)	47	32
Employee Pensions and Benefits (926)	21,121	33
Regulatory Commission Expenses (928)	10	34
Miscellaneous General Expenses (930)	4,955	35
Transportation Expenses (933)	947	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	41,486	
 Total Operation and Maintenance Expenses	 107,111	

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		11,199	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		591	2
Net property tax equivalent		10,608	
Social Security		3,868	3
PSC Remainder Assessment		454	4
Other (specify): NONE			5
Total tax expense		14,930	

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		0.221720				3
County tax rate	mills		6.210740				4
Local tax rate	mills		11.193760				5
School tax rate	mills		12.129530				6
Voc. school tax rate	mills		2.308100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.063850				10
Less: state credit	mills		2.000360				11
Net tax rate	mills		30.063490				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.193760				14
Combined School Tax Rate	mills		14.437630				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.631390				17
Total Tax Rate	mills		32.063850				18
Ratio of Local and School Tax to Total	dec.		0.799386				19
Total tax net of state credit	mills		30.063490				20
Net Local and School Tax Rate	mills		24.032330				21
Utility Plant, Jan. 1	\$	3,697,553	3,697,553				22
Materials & Supplies	\$	11,715	11,715				23
Subtotal	\$	3,709,268	3,709,268				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,709,268	3,709,268				26
Assessment Ratio	dec.		0.911180				27
Assessed Value	\$	3,379,811	3,379,811				28
Net Local & School Rate	mills		24.032330				29
Tax Equiv. Computed for Current Year	\$	81,225	81,225				30
Tax Equivalent per 1994 PSC Report	\$	29,312					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	11,199					32 33
Tax equiv. for current year (see note 6)	\$	11,199					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)	1,500		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	426		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)	137,927		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	138,353	0	
PUMPING PLANT			
Land and Land Rights (320)	125		12
Structures and Improvements (321)	144,407	1,640	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	226,898		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	371,430	1,640	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,779		23
Total Water Treatment Plant	6,779	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	375		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)			1,500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			426	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)			137,927	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	138,353	
PUMPING PLANT				
Land and Land Rights (320)			125	12
Structures and Improvements (321)			146,047	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			226,898	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	373,070	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,779	23
Total Water Treatment Plant	0	0	6,779	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			375	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)	175,376		26
Transmission and Distribution Mains (343)	2,233,161	78,987	27
Fire Mains (344)	0		28
Services (345)	441,824	14,526	29
Meters (346)	53,964	6,272	30
Hydrants (348)	193,223	13,900	31
Other Transmission and Distribution Plant (349)	658		32
Total Transmission and Distribution Plant	3,098,581	113,685	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	4,636		35
Computer Equipment (391.1)	30,337		36
Transportation Equipment (392)	25,340		37
Stores Equipment (393)	500		38
Tools, Shop and Garage Equipment (394)	8,699	1,020	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	4,715		41
Communication Equipment (397)	6,683		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	80,910	1,020	
Total utility plant in service directly assignable	3,697,553	116,345	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,697,553	116,345	

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)			175,376 26
Transmission and Distribution Mains (343)	1,268		2,310,880 27
Fire Mains (344)			0 28
Services (345)			456,350 29
Meters (346)	2,310		57,926 30
Hydrants (348)	1,650		205,473 31
Other Transmission and Distribution Plant (349)			658 32
Total Transmission and Distribution Plant	5,228	0	3,207,038
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			4,636 35
Computer Equipment (391.1)			30,337 36
Transportation Equipment (392)			25,340 37
Stores Equipment (393)			500 38
Tools, Shop and Garage Equipment (394)			9,719 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			4,715 41
Communication Equipment (397)			6,683 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	81,930
Total utility plant in service directly assignable	5,228	0	3,808,670
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,228	0	3,808,670

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			4,344	4,344	1
February			3,649	3,649	2
March			4,100	4,100	3
April			3,987	3,987	4
May			4,501	4,501	5
June			3,984	3,984	6
July			4,426	4,426	7
August			4,289	4,289	8
September			4,141	4,141	9
October			3,451	3,451	10
November			3,623	3,623	11
December			3,507	3,507	12
Total for year	0	0	48,002	48,002	
Less: Measured or estimated water used in main flushing and water treatment during year				5,521	13
Less: Other utility use				43	14
Other utility use explanation:					15
WATER USED AT POWERHOUSE					
Water pumped into distribution system				42,438	16
Less: Water sold				38,803	17
Losses and unaccounted for				3,635	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				291	21
Date of maximum: 5/11/1998					22
Cause of maximum:					23
POOL FILLING					
Minimum gallons pumped by all methods in any one day during reporting year				45	24
Date of minimum: 10/23/1998					25
Total KWH used for pumping for the year				108,784	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)	
CITY	1	450	10	720,000	Yes	1
CITY 2	2	214	15	720,000	Yes	2
CITY 3	3	450	18	1,080,000	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)	1
Identification	1	2	3	1
Location	CITY	CITY	CITY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	GOULD	5
Year Installed	1988	1965	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	550	500	750	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	10
Year Installed	1988	1965	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	BOOSTER STATION			14
Location	CITY			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	US EMCO			18
Year Installed	1992			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	750			21
Pump Motor or Standby Engine Mfr	US EMCO			23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	15			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1950	1993	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	183	1	6
Total capacity in gallons	88,000	235,000	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	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,288	0	0	0	1,288	1
M	D	4.000	2,138	0	0	0	2,138	2
M	D	6.000	10,964	0	250	0	10,714	3
P	D	6.000	1,372	0	0	0	1,372	4
M	D	8.000	20,674	2,084	0	0	22,758	5
P	D	8.000	8,271	773	0	0	9,044	6
M	D	10.000	5,984	0	0	0	5,984	7
P	D	10.000	18,643	0	0	0	18,643	8
M	D	12.000	380	0	0	0	380	9
P	D	12.000	820	0	0	0	820	10
Total Within Municipality			70,534	2,857	250	0	73,141	
Total Utility			70,534	2,857	250	0	73,141	

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	347	0	0	0	347		1
M	1.000	285	31	0	0	316		2
M	1.250	2	0	0	0	2		3
M	1.500	5	0	0	0	5		4
M	2.000	25	0	0	0	25		5
P	2.000		2			2		6
M	4.000	2	0	0	0	2		7
M	6.000	1	0	0	0	1		8
M	8.000	1	0	0	0	1		9
Total Utility		668	33	0	0	701	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	627	90	49	0	668	108	1
0.750	5	0	0	0	5	0	2
1.000	24	4	4	0	24	3	3
1.500	6	1	0	0	7	6	4
2.000	15	0	0	0	15	5	5
3.000	1	0	0	0	1	1	6
Total:	678	95	53	0	720	123	

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	544	52	3	3	0	66	668	1
0.750	0	4	0	0	0	1	5	2
1.000	0	15	2	2	0	5	24	3
1.500	0	5	0	1	0	1	7	4
2.000	0	3	2	5	5	0	15	5
3.000	0	1	0	0	0	0	1	6
Total:	544	80	7	11	5	73	720	

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	138	8	3		143	2
Total Fire Hydrants	138	8	3	0	143	
Flushing Hydrants						
	0	1			1	3
Total Flushing Hydrants	0	1	0	0	1	

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:	88
Number of distribution system valves end of year:	172
Number of distribution valves operated during year:	98

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

THE CITY OF ELROY (WATER) USES AN ALTERNATE METHOD TO CALCULATE TAX EQUIVALENT. THIS METHOD CALCULATES THE EQUIVALENT AS 3.19% OF THE UTILITIES OPERATING REVENUES. THIS METHOD WAS INCORPORATED BY THE PSC IN DOCKET 1850-WR-102 DATED FEBRUARY 25, 1997.

Water Utility Plant in Service (Page W-08)

7/30/99 ele a/c 302 transferred to a/c 301

Water Mains (Page W-15)

Utility replaced main using internal funds. Any new mains were contributed by customers.

Water Services (Page W-16)

Water services added to the system were replaced using internal funds and new services were added through customer contributions.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	876,775	1
Total Sales of Electricity	876,775	
Other Operating Revenues		
Forfeited Discounts (450)	3,601	2
Miscellaneous Service Revenues (451)	531	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,760	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,979	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	7,871	
Total Operating Revenues	884,646	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	558,990	9
Transmission Expenses (550-553)	16	10
Distribution Expenses (560-576)	34,540	11
Customer Accounts Expenses (901-904)	15,329	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	94,081	14
Total Operation and Maintenance Expenses	702,956	
Other Expenses		
Depreciation Expense (403)	95,783	15
Amortization Expense (404-407)		16
Taxes (408)	53,933	17
Total Other Expenses	149,716	
Total Operating Expenses	852,672	
NET OPERATING INCOME	31,974	

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
Other (specify):		
FORFEITED DISC PENALTY	3,601	2
Total Forfeited Discounts (450)	3,601	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	531	3
Total Miscellaneous Service Revenues (451)	531	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC	1,760	5
Total Rent from Electric Property (454)	1,760	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUE	1,979	7
Total Other Electric Revenues (456)	1,979	
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)	15,332	11
Fuel (539)	4,272	12
Operation Supplies and Expenses (540)	10,956	13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	30,560	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	527,842	15
Other Expenses (546)	588	16
Total Other Power Supply Expenses	528,430	
Total Power Production Expenses	558,990	
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)	16	19
Total Transmission Expenses	16	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	420	21
Line and Station Supplies and Expenses (562)	3,233	22
Street Lighting and Signal System Expenses (565)	2,232	23
Meter Expenses (566)	938	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	5,409	26
Maintenance of Structures and Equipment (571)	407	27
Maintenance of Lines (572)	20,042	28
Maintenance of Line Transformers (573)	1,859	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	34,540	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,267	33
Accounting and Collecting Labor (902)	11,917	34
Supplies and Expenses (903)	145	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	15,329	
 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)	475	38
Office Supplies and Expenses (921)	5,058	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	30,779	41
Property Insurance (924)	5,723	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	30,549	44
Regulatory Commission Expenses (928)	992	45
Miscellaneous General Expenses (930)	13,042	46
Transportation Expenses (933)	7,458	47
Maintenance of General Plant (935)	5	48
Total Administrative and General Expenses	94,081	
 Total Operation and Maintenance Expenses	 702,956	

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		45,872	1
Social Security		5,854	2
Wisconsin Gross Receipts Tax		915	3
PSC Remainder Assessment		1,292	4
Other (specify): NONE			5
Total tax expense		53,933	

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		0.221720				3
County tax rate	mills		6.210740				4
Local tax rate	mills		11.193760				5
School tax rate	mills		12.129530				6
Voc. school tax rate	mills		2.308100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.063850				10
Less: state credit	mills		2.000360				11
Net tax rate	mills		30.063490				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.193760				14
Combined School Tax Rate	mills		14.437630				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.631390				17
Total Tax Rate	mills		32.063850				18
Ratio of Local and School Tax to Total	dec.		0.799386				19
Total tax net of state credit	mills		30.063490				20
Net Local and School Tax Rate	mills		24.032330				21
Utility Plant, Jan. 1	\$	2,078,410	2,078,410				22
Materials & Supplies	\$	87,848	87,848				23
Subtotal	\$	2,166,258	2,166,258				24
Less: Plant Outside Limits	\$	71,430	71,430				25
Taxable Assets	\$	2,094,828	2,094,828				26
Assessment Ratio	dec.		0.911180				27
Assessed Value	\$	1,908,765	1,908,765				28
Net Local & School Rate	mills		24.032330				29
Tax Equiv. Computed for Current Year	\$	45,872	45,872				30
Tax Equivalent per 1994 PSC Report	\$	39,560					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	45,872					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)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	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)	835		18
Structures and Improvements (341)	124,612		19
Fuel Holders, Producers and Accessories (342)	8,750		20
Prime Movers (343)	221,522		21
Generators (344)	115,287		22
Accessory Electric Equipment (345)	18,222		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	489,228	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)			500 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	500
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)			835 18
Structures and Improvements (341)			124,612 19
Fuel Holders, Producers and Accessories (342)			8,750 20
Prime Movers (343)			221,522 21
Generators (344)			115,287 22
Accessory Electric Equipment (345)			18,222 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	489,228
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)	136,226		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	136,226	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	14,827		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	237,527	46,577	38
Overhead Conductors and Devices (365)	240,225	92,461	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	304,901	19,917	41
Line Transformers (368)	197,622	36,864	42
Services (369)	138,862	22,441	43
Meters (370)	65,440	3,375	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	55,292	99	47
Total Distribution Plant	1,254,696	221,734	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	7,714		50
Computer Equipment (391.1)	9,170		51
Transportation Equipment (392)	7,755	20,841	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	12,316	5,692	54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	160,804		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)			136,226 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	136,226
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			14,827 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	14,300		269,804 38
Overhead Conductors and Devices (365)	36,410		296,276 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			324,818 41
Line Transformers (368)	16,800		217,686 42
Services (369)			161,303 43
Meters (370)	425		68,390 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			55,391 47
Total Distribution Plant	67,935	0	1,408,495
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			7,714 50
Computer Equipment (391.1)			9,170 51
Transportation Equipment (392)	7,755		20,841 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			18,008 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			160,804 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)	0	59
Total General Plant	197,759	26,533
Total utility plant in service directly assignable	2,078,409	248,267
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	2,078,409	248,267

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	7,755	0	216,537
Total utility plant in service directly assignable	75,690	0	2,250,986
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	75,690	0	2,250,986

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)		8.90	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		7.70	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	5	7
Nonfarm	37	8
Total	42	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	42	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	3,697	Tuesday	01/20/1998	10:00	1,756	1
February	02	3,647	Wednesday	02/04/1998	11:00	1,587	2
March	03	3,623	Monday	03/16/1998	11:00	1,667	3
April	04	3,474	Thursday	04/09/1998	12:00	1,576	4
May	05	3,722	Thursday	05/28/1998	15:00	1,589	5
June	06	3,757	Thursday	06/25/1998	15:00	1,651	6
July	07	3,973	Tuesday	07/14/1998	14:00	1,720	7
August	08	3,649	Monday	08/24/1998	16:00	1,749	8
September	09	3,555	Thursday	09/17/1998	15:00	1,674	9
October	10	3,359	Wednesday	10/21/1998	12:00	1,702	10
November	11	3,583	Thursday	11/19/1998	12:00	1,642	11
December	12	3,765	Tuesday	12/22/1998	09:00	1,824	12
Total		43,804				20,137	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

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	96	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	96	7
Purchases	20,137	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	20,233	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	18,756	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility	10	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	10	23
Total Sold and Used	18,766	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	1,467	27
Total Energy Losses	1,467	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.2505%	29
Total Disposition of Energy	20,233	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					
RURAL	FG-1	42	517		1
WATER HEATER	FG-1	52	124		2
RESIDENTIAL	RG-1	654	4,668		3
Total Sales for Residential Sales		748	5,309		
Commercial & Industrial					
INTERDEPARTMENTAL	CG-1	1			4
SMALL COMMERCIAL	CG-1	133	3,467		5
SMALL POWER	CP-1	7	991		6
LARGE POWER	CP-2	7	8,989		7
Total Sales for Commercial & Industrial		148	13,447		
Public Street & Highway Lighting					
STREET & HIGHWAY LIGHTING	MS-1	1			8
Total Sales for Public Street & Highway Lighting		1	0		
Sales for Resale					
NONE					9
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		897	18,756		

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)	
		32,332	(5,705)	26,627	1
		7,126	(1,360)	5,766	2
		279,655	(52,235)	227,420	3
0	0	319,113	(59,300)	259,813	
		5,427		5,427	4
		210,773	(37,865)	172,908	5
		58,301	(10,914)	47,387	6
30,827		474,552	(98,648)	375,904	7
30,827	0	749,053	(147,427)	601,626	
		15,336		15,336	8
0	0	15,336	0	15,336	
				0	9
0	0	0	0	0	
30,827	0	1,083,502	(206,727)	876,775	

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	CUMBERLAND MUNI		DAIRYLAND POWER		1
Point of Delivery	ELROY SUBSTATION		ELROY SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	SURPLUS		SURPLUS		3
Voltage at Which Delivered	2400		2400		4
Point of Metering	ELROY SUBSTATION		ELROY SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	35,692		43,804		6
Average load factor	0.0000%		62.9704%		7
Total Cost of Purchased Power	2,353		464,172		8
Average cost per kWh	0.0000		0.0231		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	0	0	1,756	0	12
February	0	0	1,587	0	13
March	0	0	1,667	0	14
April	0	0	1,576	0	15
May	0	0	1,589	0	16
June	0	0	1,651	0	17
July	0	0	1,720	0	18
August	0	0	1,749	0	19
September	0	0	1,674	0	20
October	0	0	1,702	0	21
November	0	0	1,642	0	22
December	0	0	1,823	0	23
Total kWh (000)	0	0	20,136	0	24

					(d)	(e)		
							25	
							26	
							27	
							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)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	96	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	3,910	7
Date and Hour of Such Maximum Demand	7/14/1998 14	8
Load Factor	0.0028	9
Maximum Net Generation in Any One Day	15,200	10
Date of Such Maximum	3/11/1998	11
Number of Hours Generators Operated	52	12
Maximum Continuous or Dependable Capacity--kW	2,250	13
Is Plant Owned or Leased?		14
Total Production Expenses	30,560	15
Cost per kWh of Net Generation (\$)	318	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	7	18
March	24	19
April	0	20
May	0	21
June	29	22
July	36	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	96	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	4	32
Average Cost per Barrel of Oil Burned (\$)	47.3800	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0.0000	37
kWh Net Generation per Gallon of Fuel Oil	14	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 (\$)	44.5000	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	ELROY			1
Unit Identification	4113-3-2-5			2
Type of Generation	RECIP			3
kWh Net Generation (000)	96			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	3,910			7
Date and Hour of Such Maximum Demand	7/14/1998 14			8
Load Factor	0.0028			9
Maximum Net Generation in Any One Day	15,200			10
Date of Such Maximum	03/11/1998			11
Number of Hours Generators Operated	52			12
Maximum Continuous or Dependable Capacity--kW	2,250			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	30,560			15
Cost per kWh of Net Generation (\$)	318.3333			16
Monthly Net Generation --- kWh (000):				
January	0			17
February	7			18
March	24			19
April	0			20
May	0			21
June	29			22
July	36			23
August	0			24
September	0			25
October	0			26
November	0			27
December	0			28
Total kWh (000)	96			29
Gas Consumed--Therms	0			30
Average Cost per Therm Burned (\$)	0.0000			31
Fuel Oil Consumed Barrels (42 gal.)	4			32
Average Cost per Barrel of Oil Burned (\$)	47.3800			33
Specific Gravity	0			34
Average BTU per Gallon	0			35
Lubricating Oil Consumed--Gallons	0			36
Average Cost per Gallon (\$)	0.0000			37
kWh Net Generation per Gallon of Fuel Oil	14			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 (\$)	44.5000			54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
ELROY	5	1973	RECIP	FAIRBANKS MORSE		2,880	1
Total						<u><u>2,880</u></u>	

STEAM PRODUCTION PLANTS (cont.)

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

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

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)		
1973	2,400	96	2,290	2,500	2,250	2,250
		Total	96	2,290	2,250	2,250

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	MUNICIPAL					1
Voltage--High Side	67,000					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	5,000					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	3,973					7
Dt and Hr of Such Maximum Demand	07/14/1998					8
	14:00					9
Kwh Output	20,137					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

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	992	356	26,435	1
Acquired during year	7	52	2,448	2
Total	999	408	28,883	3
Retired during year	17	32	438	4
Sales, transfers or adjustments increase (decrease)	7	4	1,428	5
Number end of year	989	380	29,873	6
Number end of year accounted for as follows:				7
In customers' use	918	320	21,330	8
In utility's use		1	5,000	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	71	59	3,543	12
Total end of year	989	380	29,873	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	32	28,288	1
Sodium Vapor	100	93	49,457	2
Sodium Vapor	250	56	91,784	3
Total		181	169,529	
Ornamental				
Sodium Vapor	250	39	35,324	4
Total		39	35,324	
Other				
Other	250	2	25,029	5
Total		2	25,029	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

ACCOUNT 572 - INCREASE DUE TO ADJUSTMENT OF INVENTORY BALANCE TO ACTUAL AT YEAR END.

ACCOUNT 923 - INCREASE DUE TO ADDITIONAL EXPENSES RELATING TO CONSULTATIONS ON INDUSTRIAL RATES, RATE CASE CONSULTATIONS, AND INCREASES IN AUDITING AND ACCOUNTING SERVICES.

Electric Utility Plant in Service (Page E-06)

Overhead conductors and devices (365)-the utility had major reconstruction of the Brooklyn circuit in 1998.

Transportation equipment (392) - The utility purchased a new truck in 1998 and retired the old truck in the process.

Purchased Power Statistics (Page E-14)

Amounts purchased from Cumberland Municipal Utility are for kw demand only. No kwh purchased.
