



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF EVANSVILLE, WATER & LIGHT DEPARTMENT

Principal Office: 31 SOUTH MADISON STREET
EVANSVILLE, WI 53536-1399

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: CITY OF EVANSVILLE, WATER & LIGHT DEPARTMENT

Utility Address: 31 SOUTH MADISON STREET
EVANSVILLE, WI 53536-1399

When was utility organized? 9/9/1901

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JANET L SPERRY

Title: FINANCIAL DIRECTOR

Office Address:

31 SOUTH MADISON STREET
EVANSVILLE, WI 53536-1399

Telephone: (608) 882 - 2280

Fax Number: (608) 882 - 2282

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: JAMES R FRECHETTE

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address:

W339 59511 HARVEST COURT
MUKWONAGO, WI 53149

Telephone: (414) 594 - 3995

Fax Number: (414) 594 - 3996

E-mail Address:

Date of most recent audit report: 5/7/1998

Period covered by most recent audit: YEAR ENDED 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JANET L SPERRY

Title: FINANCIAL DIRECTOR

Office Address:

31 SOUTH MADISON STREET
EVANSVILLE, WI 53536-1399

Telephone: (608) 882 - 2280

Fax Number: (608) 882 - 2282

E-mail Address:

Name: MERLE T SMITH PE

Title: SUPERINTENDENT

Office Address:

31 SOUTH MADISON STREET
EVANSVILLE, WI 53536-1399

Telephone: (608) 882 - 2288

Fax Number: (608) 882 - 2282

E-mail Address:

Name of utility commission/committee: EVANSVILLE WATER & LIGHT COMMITTEE

Names of members of utility commission/committee:

THOMAS G COTHARD, CHAIR

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

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:

IDENTIFICATION AND OWNERSHIP

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,656,040	3,408,520	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,833,354	2,738,509	2
Depreciation Expense (403)	245,662	229,526	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	175,159	176,757	5
Total Operating Expenses	3,254,175	3,144,792	
Net Operating Income	401,865	263,728	
Income from Utility Plant Leased to Others (412-413)	2,400	0	6
Utility Operating Income	404,265	263,728	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	77	251	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	27,149	24,543	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	27,226	24,794	
Total Income	431,491	288,522	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,574	1,183	13
Total Miscellaneous Income Deductions	1,574	1,183	
Income Before Interest Charges	429,917	287,339	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,536	3,262	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	57,505	59,410	17
Other Interest Expense (431)	745	684	18
Interest Charged to Construction--Cr. (432)		8,120	19
Total Interest Charges	60,786	55,236	
Net Income	369,131	232,103	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,330,533	3,098,430	20
Balance Transferred from Income (433)	369,131	232,103	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	591	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)	3,699,073	3,330,533	

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):		
City Exchange Street Garage Rent	2,400	1
Total (Acct. 412):	2,400	
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):		
Electric Plant Bank Accounts Interest	18,229	5
Water Plant Bank Accounts Interest	8,920	6
Total (Acct. 419):	27,149	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
Political Expenses	1,176	9
Depreciation of Non-Utility Plant	398	10
Total (Acct. 426):	1,574	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
Abandoned Old Deferred from #183	591	12
Total (Acct. 435)--Debit:	591	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
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)		3,138			3,138	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		174			174	2
Payroll		183			183	3
Materials		2,366			2,366	4
Taxes					0	5
Other (list by major classes):						
City's Fifth Street Rebuild - Fox Temp Ser		338			338	6
Total costs and expenses	0	3,061	0	0	3,061	
Net income (or loss)	0	77	0	0	77	

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	586,125	3,069,915	0	0	3,656,040	1
Less: interdepartmental sales	0	18,564	0	0	18,564	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	96	895			991	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	586,029	3,050,456	0	0	3,636,485	

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	108,932		108,932	1
Electric operating expenses	282,487		282,487	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	183		183	6
Other nonutility expenses			0	7
Water utility plant accounts	1,924		1,924	8
Electric utility plant accounts	41,103		41,103	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	707		707	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	435,336	0	435,336	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,358,584	8,135,577	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,438,782	2,205,633	2
Net Utility Plant	5,919,802	5,929,944	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	45,494	45,494	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	39,121	38,723	4
Net Nonutility Property	6,373	6,771	
Investment in Municipality (123)	0	0	5
Other Investments (124)	8,297	6,966	6
Special Funds (125)	8,568	7,869	7
Total Other Property and Investments	23,238	21,606	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	743,598	447,756	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	353,383	315,578	11
Other Accounts Receivable (143)	41,605	45,780	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,600	3,600	13
Receivables from Municipality (145)	254,673	236,331	14
Materials and Supplies (150)	136,055	122,011	15
Prepayments (165)	33	33	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,525,747	1,163,889	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	11,803	1,312	20
Total Deferred Debits	11,803	1,312	
Total Assets and Other Debits	7,480,590	7,116,751	

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)	348,837	322,131	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,699,073	3,330,533	23
Total Proprietary Capital	4,047,910	3,652,664	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	984,250	1,073,610	25
Other Long-Term Debt (224)	30,000	40,000	26
Total Long-Term Debt	1,014,250	1,113,610	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	275,745	251,585	28
Payables to Municipality (233)	86,459	81,010	29
Customer Deposits (235)	14,462	13,142	30
Taxes Accrued (236)	118,124	120,722	31
Interest Accrued (237)	19,857	23,362	32
Other Current and Accrued Liabilities (238)	5,154	4,465	33
Total Current and Accrued Liabilities	519,801	494,286	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	24,022	76,378	35
Other Deferred Credits (253)	10,118	10,118	36
Total Deferred Credits	34,140	86,496	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)		908	40
Total Operating Reserves	0	908	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,864,489	1,768,787	41
Total Liabilities and Other Credits	7,480,590	7,116,751	

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)	3,415,169	0	0	4,922,891	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)	2,783			17,741	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,417,952	0	0	4,940,632	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	502,807	0	0	1,935,975	10
Total Accumulated Provision	502,807	0	0	1,935,975	
Net Utility Plant	2,915,145	0	0	3,004,657	

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	436,721	1,768,912			2,205,633	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	66,429	179,233			245,662	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,698				2,698	6
Accruals charged other						7
accounts (specify):						8
Transportation	1,986	11,576			13,562	9
Salvage	779	2,806			3,585	10
Other credits (specify):						11
Salvage into Inventory		2,189			2,189	12
Total credits	71,892	195,804	0	0	267,696	13
Debits during year						14
Book cost of plant retired	2,926	27,532			30,458	15
Cost of removal		707			707	16
Other debits (specify):						17
Cost of Removal - Not Payroll	2,880	502			3,382	18
Total debits	5,806	28,741	0	0	34,547	19
Balance End of Year	502,807	1,935,975	0	0	2,438,782	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):					
Old Unused Softener Plant	22,332			22,332	2
Old Unused Softener Plant Land	697			697	3
Old Unused Standpipe	2,568			2,568	4
Old Pumping Station	19,897			19,897	5
Total Nonutility Property (121)	45,494	0	0	45,494	
Less accum. prov. depr. & amort. (122)	38,723	398		39,121	6
Net Nonutility Property	6,771	(398)	0	6,373	

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

Particulars (a)	Amount (b)	
Balance first of year	3,600	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>3,600</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	0	1
Other			104,535	7,496	112,031	101,754	2
Total Electric Utility					112,031	101,754	

Account	Total End of Year	Amount Prior Year	
Electric utility total	112,031	101,754	1
Water utility	24,024	20,257	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	136,055	122,011	

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
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	322,131	1
Changes during year (explain):		
Park Line Upgrade - Bill Materials, Donate Labor	4,386	2
380' 8" Main 2-8" & 1-6" Valve on Fifth Street Upgrade Project	20,520	3
1 Additional Hydrant on Fifth Street Upgrade Project	1,800	4
Balance end of year	<u>348,837</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)
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NONE

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)					
STATE TRUST FUND/WATER STREET MAIN	04/11/1979	03/15/1999	5.00%	4,250	1
STATE TRUST FUND/WATER TOWER	11/14/1990	03/15/2000	6.25%	27,084	2
STATE TRUST FUND/WATER TOWER	08/15/1990	03/15/2000	6.25%	69,600	3
UB&T/1996 PROJECTS	04/19/1996	04/19/2006	4.96%	335,000	4
UB&T/BOOSTER	12/31/1994	12/30/2004	6.00%	200,280	5
UB&T/SUBSTATION	02/14/1997	02/14/2007	5.80%	339,000	6
STATE TRUST FUND/WATER TOWER	08/07/1991	03/15/2001	6.25%	9,036	7
Total for Account 223				984,250	
Other Long-Term Debt (224)					
BURNHAM/LAND CONTRACT	07/01/1991	08/01/2001	7.25%	30,000	8
Total for Account 224				30,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	120,722	1
Accruals:		
Charged water department expense	69,588	2
Charged electric department expense	105,571	3
Charged sewer department expense	1,014	4
Other (explain):		
Advance Assessment	5,010	5
Water Plant - Social Security for Work Orders	147	6
Electric Plant - Social Security for Work Orders	3,248	7
Total Accruals and other credits	184,578	
Taxes paid during year:		
County, state and local taxes	120,722	8
Social Security taxes	33,152	9
PSC Remainder Assessment	9,570	10
Other (explain):		
License Fee	23,732	11
Total payments and other debits	187,176	
Balance end of year	118,124	

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
Subtotal	0	0	0	0	
Advances from Municipality (223)					
State Trust Fund Loans	8,166	7,514	10,242	5,438	2
UB&T Loans	13,742	49,991	50,404	13,329	3
Subtotal	21,908	57,505	60,646	18,767	
Other Long-Term Debt (224)					
Burnham Land contract	1,454	2,536	2,900	1,090	4
Subtotal	1,454	2,536	2,900	1,090	
Notes Payable (231)					
Customer Deposit Interest	0	745	745	0	5
Subtotal	0	745	745	0	
Total	23,362	60,786	64,291	19,857	

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	1,187,758	581,029	0	0	0	1,768,787	1
Add credits during year:							
For Services		4,675				4,675	2
For Mains		92,697				92,697	3
Other (specify):							
REMOTE WATER METERS	570					570	4
Deduct charges (specify):							
ADEC REFUNDS		2,240				2,240	5
Balance End of Year	1,188,328	676,161	0	0	0	1,864,489	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	223,360					223,360	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):		
RESCO Capital Credit Certifications	6,509	2
4 Old Water Main Assessments - Properties in Union Township	1,788	3
Total (Acct. 124):	8,297	
Special Funds (125):		
Customer Deposits Checking Account	8,568	4
Total (Acct. 125):	8,568	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	35,739	6
Electric	317,644	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	353,383	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	34,461	10
Merchandising, jobbing and contract work		11
Other (specify):		
Remote Water Meters	225	12
Frozen Water Meters	255	13
Tax Letters to Title Companies	15	14
Ameritech vs Water Main	317	15
Electric Construction Projects	6,032	16
Water Construction Project	300	17
Total (Acct. 143):	41,605	
Receivables from Municipality (145):		
Electric - Utility Bills	5,459	18
Water - Utility Bills	387	19
Electric - Write Offs on the Tax Roll	5,045	20
Water - Write Offs on the Tax Roll	563	21
Sewer - Write Offs on the Tax Roll	483	22
Electric - Miscellaneous	371	23

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)
Receivables from Municipality (145):		
Water - Miscellaneous	200	24
Sewer - Bankruptcy	99	25
Water - Fire Protection	215,997	26
Sewer - Joint Meter Charges	21,683	27
Electric - Park URD Upgrade (Materials Only, Labor Donated)	4,386	28
Total (Acct. 145):	254,673	
Prepayments (165):		
American Paging Final Month Paid - 1993	33	29
Total (Acct. 165):	33	
Extraordinary Property Losses (182):		
NONE		30
Total (Acct. 182):		0
Other Deferred Debits (183):		
Primary Construction Planning Deferred	10,878	31
Garfield Avenue Water Main Rebuild Planning Deferred	925	32
Total (Acct. 183):	11,803	
Payables to Municipality (233):		
Sewer User Fees	86,459	33
Total (Acct. 233):	86,459	
Other Deferred Credits (253):		
Settlement to Dismantle Standpipe - 1991	9,775	34
WP&L Emmission Credit - 1995 - Balance to be carried until next refund	343	35
Total (Acct. 253):	10,118	

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	3,396,866	4,817,274	0	0	8,214,140	1
Materials and Supplies	22,140	106,892	0	0	129,032	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	469,764	1,852,443	0	0	2,322,207	4
Customer Advances for Construction		24,022			24,022	5
Contributions in Aid of Construction	1,188,043	628,595	0	0	1,816,638	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,761,199	2,419,106	0	0	4,180,305	
Net Operating Income	217,407	184,458	0	0	401,865	8
Net Operating Income as a percent of Average Net Rate Base						
	12.34%	7.63%	N/A	N/A	9.61%	

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	335,484	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,514,803	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,850,287	
Net Income		
Net Income	369,131	5
Percent Return on Proprietary Capital	9.59%	

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.

Electric Plant revenues should recover and provide the proper rate of return due to a PSC authorized rate increase effective April 1, 1998.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

The Evansville Electric Department had new Electric Rates effective April 1, 1998.

7. Any additional matters.

The Evansville area is experiencing rapid growth.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Note: #400 should equal E-1, Total Operating Revenues & W-1, total Operating Revenues.

Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

Our Sewer Plant is not regulated.

Note: Use amounts in account #448 for interdepartmental sales.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

We updated our depreciation rates to the latest benchmark rates in 1997.

Cost of Removal should be \$707

Electric Plant Retired should be \$27532

System did not transfer meter retirements from plant pages!

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

Line 6, #122 The depreciation is a negative deduction. This system will not allow such and so a positive figure was added to additions, instead.

Taxes Accrued (Acct. 236) (Page F-16)

Charged Water Expense - all 408's

Charged Electric Expense - all 408's

Charged Sewer Expense - see 02 408 002

Advance Assessment - usually Sep (see 236 credits)

County, State, and Local - see 236 (tax equivalent pd in current year)

Social Security Taxes - everything

PSC Remainder Assessment - usually Sep (see 236 debits)

Return on Rate Base Computation (Page F-20)

Note: See 1996 PSC Report for computation notes for this calculation.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 23, 1999

Ms. Janet L. Sperry, Financial Director
City of Evansville Water & Light
31 South Madison Street
Evansville, WI 53536-1399

1998 Analytical Review DWCCA-1880-ELE

Dear Ms. Sperry:

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.

Your 1998 annual report was filed after the due date of April 1, 1999. Wis. Stat. § 196.07(1) require annual reports to be filed on or before April 1st. If a utility fails to file an annual report by the due date, the PSC may prepare the report from the utility records charging the utility all expenses in preparing the report, plus a penalty equal to 50% of the amount of the expenses. Please implement time tables for closing of your 1999 financial records and completion of the financial audit to enable timely filing of your 1999 annual report.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. 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 23 1999 letters e.doc

cc: Mr. Thomas G. Cothard, Chair

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	577,671	1
Total Sales of Water	577,671	
Other Operating Revenues		
Forfeited Discounts (470)	2,809	2
Miscellaneous Service Revenues (471)	360	3
Rents from Water Property (472)	2,109	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,176	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,454	
Total Operating Revenues	586,125	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	727	8
Pumping Expenses (620-625)	32,558	9
Water Treatment Expenses (630-635)	11,570	10
Transmission and Distribution Expenses (640-655)	72,518	11
Customer Accounts Expenses (901-904)	10,557	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	104,771	14
Total Operation and Maintenance Expenses	232,701	
Other Operating Expenses		
Depreciation Expense (403)	66,429	15
Amortization Expense (404-407)		16
Taxes (408)	69,588	17
Total Other Operating Expenses	136,017	
Total Operating Expenses	368,718	
NET OPERATING INCOME	217,407	

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	1,350	75,117	260,592	4
Commercial	150	20,341	53,710	5
Industrial	9	15,336	24,881	6
Total Metered Sales to General Customers (461)	1,509	110,794	339,183	
Private Fire Protection Service (462)	9		9,402	7
Public Fire Protection Service (463)	2		216,210	8
Other Sales to Public Authorities (464)	17	5,702	12,876	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,537	116,496	577,671	

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)	215,997	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)	213	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	216,210	
Forfeited Discounts (470):		
Customer late payment charges	2,809	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,809	
Miscellaneous Service Revenues (471):		
Tax Letters for Title Companies	360	7
Total Miscellaneous Service Revenues (471)	360	
Rents from Water Property (472):		
Data Processing Rental Fees	2,100	8
Miscellaeous	9	9
Total Rents from Water Property (472)	2,109	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,935	11
Other (specify):		
Miscellaneous	241	12
Total Other Water Revenues (474)	3,176	
Amortization of Construction Grants (475):		
NONE		13
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)	727	4
Total Source of Supply Expenses	727	
 PUMPING EXPENSES		
Operation Labor (620)	18	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	18,564	7
Operation Supplies and Expenses (623)	1,739	8
Maintenance of Pumping Plant (625)	12,237	9
Total Pumping Expenses	32,558	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,660	10
Chemicals (631)	8,948	11
Operation Supplies and Expenses (632)	684	12
Maintenance of Water Treatment Plant (635)	278	13
Total Water Treatment Expenses	11,570	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	22,893	14
Operation Supplies and Expenses (641)	3,987	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,865	16
Maintenance of Mains (651)	16,862	17
Maintenance of Services (652)	6,537	18
Maintenance of Meters (653)	2,940	19
Maintenance of Hydrants (654)	15,434	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	72,518	

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)	3,345	22
Accounting and Collecting Labor (902)	4,888	23
Supplies and Expenses (903)	2,228	24
Uncollectible Accounts (904)	96	25
Total Customer Accounts Expenses	10,557	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,427	27
Office Supplies and Expenses (921)	2,363	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,399	30
Property Insurance (924)	1,370	31
Injuries and Damages (925)	3,276	32
Employee Pensions and Benefits (926)	53,129	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	9,175	35
Transportation Expenses (933)	6,739	36
Maintenance of General Plant (935)	9,893	37
Total Administrative and General Expenses	104,771	
 Total Operation and Maintenance Expenses	232,701	

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		58,422	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,014	2
Net property tax equivalent		57,408	
Social Security	35%	11,609	3
PSC Remainder Assessment	15.75%	718	4
Other (specify): Social Security to WO's	Actual	(147)	5
Total tax expense		<u>69,588</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			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218700				3
County tax rate	mills		6.506460				4
Local tax rate	mills		10.077850				5
School tax rate	mills		10.274240				6
Voc. school tax rate	mills		1.615220				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.692470				10
Less: state credit	mills		1.690550				11
Net tax rate	mills		27.001920				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.077850				14
Combined School Tax Rate	mills		11.889460				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.967310				17
Total Tax Rate	mills		28.692470				18
Ratio of Local and School Tax to Total	dec.		0.765612				19
Total tax net of state credit	mills		27.001920				20
Net Local and School Tax Rate	mills		20.673004				21
Utility Plant, Jan. 1	\$	3,123,151	3,123,151				22
Materials & Supplies	\$	20,935	20,935				23
Subtotal	\$	3,144,086	3,144,086				24
Less: Plant Outside Limits	\$	53,542	53,542				25
Taxable Assets	\$	3,090,544	3,090,544				26
Assessment Ratio	dec.		0.914400				27
Assessed Value	\$	2,825,993	2,825,993				28
Net Local & School Rate	mills		20.673004				29
Tax Equiv. Computed for Current Year	\$	58,422	58,422				30
Tax Equivalent per 1994 PSC Report	\$	47,842					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	58,422					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)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,181		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)	151,630		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	153,811	0	
PUMPING PLANT			
Land and Land Rights (320)	3,685		12
Structures and Improvements (321)	472,809		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	111,132		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	40,705		20
Total Pumping Plant	628,331	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,712		23
Total Water Treatment Plant	25,712	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,735		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			2,181 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)			151,630 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	153,811
PUMPING PLANT			
Land and Land Rights (320)			3,685 12
Structures and Improvements (321)			472,809 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			111,132 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			40,705 20
Total Pumping Plant	0	0	628,331
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			25,712 23
Total Water Treatment Plant	0	0	25,712
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			5,735 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)	547,278		26
Transmission and Distribution Mains (343)	1,316,990	31,272	27
Fire Mains (344)	0		28
Services (345)	243,342		29
Meters (346)	107,278		30
Hydrants (348)	217,671	1,800	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,438,294	33,072	
GENERAL PLANT			
Land and Land Rights (389)	22,213		33
Structures and Improvements (390)	37,151	166	34
Office Furniture and Equipment (391)	8,862		35
Computer Equipment (391.1)	20,447	1,092	36
Transportation Equipment (392)	18,918		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	14,945	5,202	39
Laboratory Equipment (395)	8,299		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,580		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	132,415	6,460	
Total utility plant in service directly assignable	3,378,563	39,532	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,378,563	39,532	

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)			547,278 26
Transmission and Distribution Mains (343)			1,348,262 27
Fire Mains (344)			0 28
Services (345)			243,342 29
Meters (346)	975		106,303 30
Hydrants (348)	211		219,260 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,186	0	2,470,180
GENERAL PLANT			
Land and Land Rights (389)			22,213 33
Structures and Improvements (390)			37,317 34
Office Furniture and Equipment (391)			8,862 35
Computer Equipment (391.1)	1,740		19,799 36
Transportation Equipment (392)			18,918 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			20,147 39
Laboratory Equipment (395)			8,299 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,580 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	1,740	0	137,135
Total utility plant in service directly assignable	2,926	0	3,415,169
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,926	0	3,415,169

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			12,785	12,785	1
February			11,303	11,303	2
March			12,754	12,754	3
April			11,242	11,242	4
May			11,428	11,428	5
June			11,088	11,088	6
July			11,542	11,542	7
August			10,881	10,881	8
September			10,369	10,369	9
October			10,432	10,432	10
November			10,108	10,108	11
December			10,332	10,332	12
Total for year	0	0	134,264	134,264	
Less: Measured or estimated water used in main flushing and water treatment during year				3,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				131,264	16
Less: Water sold				116,496	17
Losses and unaccounted for				14,768	18
Percent unaccounted for to the nearest whole percent (%)				11%	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				550	21
Date of maximum: 1/11/1998					22
Cause of maximum:					23
Broken Water Main on North Fifth Street					
Minimum gallons pumped by all methods in any one day during reporting year				251	24
Date of minimum: 11/28/1998					25
Total KWH used for pumping for the year				268,032	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)	
EXCHANGE STREET 1929 & 1985	Well #1	999	8	662,400	Yes	1
EXCHANGE STREET 1960 & 1995	Well #2	996	16	1,065,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	FIRE PUMP 1
Location	EXCHANGE STREET	EXCHANGE STREET	EXCHANGE STREET	2
Purpose	B	B		B 3
Destination	D	D		D 4
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	5
Year Installed	1995	1995	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	1,500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1995	1995	1995	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	40	40	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	DEEP WELL #1	DEEP WELL #2	GENERATOR	14
Location	EXCHANGE STREET	EXCHANGE STREET	EXCHANGE STREET	15
Purpose	P	P		S 16
Destination	R	R		D 17
Pump Manufacturer	BRYAN JACKSON	BRYAN JACKSON	CUMMMINS ONAN	18
Year Installed	1929	1957	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	20
Actual Capacity (gpm)	460	740	1	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	PUMP HAS SOME BAD INFO	22 23
Year Installed	1985	1957	1995	24
Type	ELECTRIC	ELECTRIC	DIESEL	25
Horsepower	25	40	1	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	RESERVOIR	WATER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1931	1990	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	2	185	6
Total capacity in gallons	400,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)		BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)		NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		3.8880	12
Is a corrosion control chemical used (yes, no)?		N	13
Is water fluoridated (yes, no)?		Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	160	0	0	0	160	1
M	D	4.000	24,971	0	0	0	24,971	2
A	D	6.000	4,098	0	0	0	4,098	3
M	D	6.000	16,604	0	0	0	16,604	4
M	D	8.000	24,821	380	0	0	25,201	5
M	D	10.000	18,697	0	0	0	18,697	6
M	D	12.000	1,940	0	0	0	1,940	7
Total Within Municipality			91,291	380	0	0	91,671	
Total Utility			91,291	380	0	0	91,671	

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	0.250	1	0	0	0	1		1
M	0.500	7	0	0	0	7		2
M	0.750	1,130	0	0	0	1,130		3
M	1.000	313	0	0	0	313		4
M	1.500	2	0	0	0	2		5
M	2.000	27	0	0	0	27		6
P	2.000	1	0	0	0	1		7
M	4.000	7	0	0	0	7		8
M	6.000	7	0	0	0	7		9
M	10.000	2	0	0	0	2		10
Total Utility		1,497	0	0	0	1,497	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,771	0	63	0	1,708	150	1
0.750	27	0	0	0	27	1	2
1.000	21	0	1	0	20	3	3
1.250	1	0	0	0	1	0	4
1.500	23	0	0	0	23	2	5
2.000	28	0	0	0	28	2	6
3.000	5	0	0	0	5	0	7
Total:	1,876	0	64	0	1,812	158	

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	1,343	111	1	5	0	248	1,708	1
0.750	5	3	0	0	0	19	27	2
1.000	1	11	3	2	0	3	20	3
1.250	0	0	0	0	0	1	1	4
1.500	1	12	2	1	0	7	23	5
2.000	0	12	2	7	0	7	28	6
3.000	0	1	1	2	0	1	5	7
Total:	1,350	150	9	17	0	286	1,812	

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	211	4	3		212	2
Total Fire Hydrants	211	4	3	0	212	
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:	115
Number of distribution system valves end of year:	361
Number of distribution valves operated during year:	185

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Water Operation & Maintenance Expenses were up 12.69%, however they were down considerably in 1997. This varies with the amount of valve and hydrant work we do, coordinating our projects with city street projects.

- #651 Main breaks and Church Street Rebuild Valve work
- #654 Sixth Street, Fifth Street and Church Street Hydrant work
- #923 Water System Modeling, Foth & Van Kyke

Taxes (Acct. 408 - Water) (Page W-06)

Note: This account must equal all 408's

Water Utility Plant in Service (Page W-08)

- #343 - Mains - 380' 8" Main, 2-8" & 1-6" Valves
- #346 - Meters - 63 Water Meters Junked
- #348 - Hydrants - 1 Added Hydrant and 3 Junked & Rebuilt
- #390 - General Plant Structure - Water Fountain
- #391.1 - Computers - Janet's New IBM PC, Old IBM Retired & 1990 Wyse CRT Retired
- #394 - Tools - 3-Ton Hoist & Trench Box with Trailer

Pumping and Purchased Water Statistics (Page W-10)

Note: Use 28-9510 & 28-9515 & 28-9520 for Pumping KWH's

Pumping & Power Equipment (Page W-13)

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

The 1906 standpipe was taken off-line during 1991 and added to non-utility plant.

Water Mains (Page W-15)

The city paid for the added 380' of 8" main as part of their Fifth Street upgrade. The value was recorded in Capital Paid In (200).

Water Services (Page W-16)

New water services 1" - \$500 or developer built
New services over 1" - charged at cost
In 1998 there were no new water services

Services outside of municipal boundry:

5/8"	22	S
3/4"	1	15-3540 S
1 1/2"	1	15-3575 F

Private Fire Protection

2" Sprinkler	1
6" Sprinkler	2
8" Sprinkler	5
10" Sprinkler	1

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,045,856	1
Total Sales of Electricity	3,045,856	
Other Operating Revenues		
Forfeited Discounts (450)	12,820	2
Miscellaneous Service Revenues (451)	844	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	9,832	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	563	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	24,059	
Total Operating Revenues	3,069,915	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	2,113,564	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	196,168	11
Customer Accounts Expenses (901-904)	48,315	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	242,606	14
Total Operation and Maintenance Expenses	2,600,653	
Other Expenses		
Depreciation Expense (403)	179,233	15
Amortization Expense (404-407)		16
Taxes (408)	105,571	17
Total Other Expenses	284,804	
Total Operating Expenses	2,885,457	
NET OPERATING INCOME	184,458	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	12,820	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	12,820	
Miscellaneous Service Revenues (451):		
Bad Check Charges	180	3
Reconnect Fees	664	4
Total Miscellaneous Service Revenues (451)	844	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole Rents	5,916	6
Data Processing Rents	3,900	7
Miscellaneous	16	8
Total Rent from Electric Property (454)	9,832	
Interdepartmental Rents (455):		
NONE		9
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Sales Tax Profit	114	10
Miscellaneous	449	11
Total Other Electric Revenues (456)	563	
Amortization of Construction Grants (457):		
NONE		12
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)	2,113,564	15
Other Expenses (546)		16
Total Other Power Supply Expenses	2,113,564	
Total Power Production Expenses	2,113,564	
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)	22,517	20
Line and Station Labor (561)	13,490	21
Line and Station Supplies and Expenses (562)	14,136	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	4,629	24
Customer Installations Expenses (567)	3,494	25
Miscellaneous Distribution Expenses (569)	13,424	26
Maintenance of Structures and Equipment (571)	33,946	27
Maintenance of Lines (572)	72,563	28
Maintenance of Line Transformers (573)	4,943	29
Maintenance of Street Lighting and Signal Systems (574)	4,512	30
Maintenance of Meters (575)	8,514	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	196,168	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	13,576	33
Accounting and Collecting Labor (902)	23,825	34
Supplies and Expenses (903)	10,019	35
Uncollectible Accounts (904)	895	36
Total Customer Accounts Expenses	48,315	
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)	30,121	38
Office Supplies and Expenses (921)	4,397	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	4,020	41
Property Insurance (924)	875	42
Injuries and Damages (925)	12,784	43
Employee Pensions and Benefits (926)	110,335	44
Regulatory Commission Expenses (928)	13,223	45
Miscellaneous General Expenses (930)	22,523	46
Transportation Expenses (933)	6,827	47
Maintenance of General Plant (935)	37,501	48
Total Administrative and General Expenses	242,606	
 Total Operation and Maintenance Expenses	 2,600,653	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		59,702	1
Social Security	65%	21,548	2
Wisconsin Gross Receipts Tax		23,731	3
PSC Remainder Assessment	84.25%	3,842	4
Other (specify): Social Security to WO's		(3,252)	5
Total tax expense		<u>105,571</u>	

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			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218700				3
County tax rate	mills		6.506460				4
Local tax rate	mills		10.077850				5
School tax rate	mills		10.274240				6
Voc. school tax rate	mills		1.615220				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.692470				10
Less: state credit	mills		1.690550				11
Net tax rate	mills		27.001920				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.077850				14
Combined School Tax Rate	mills		11.889460				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.967310				17
Total Tax Rate	mills		28.692470				18
Ratio of Local and School Tax to Total	dec.		0.765612				19
Total tax net of state credit	mills		27.001920				20
Net Local and School Tax Rate	mills		20.673004				21
Utility Plant, Jan. 1	\$	4,189,843	4,189,843				22
Materials & Supplies	\$	112,627	112,627				23
Subtotal	\$	4,302,470	4,302,470				24
Less: Plant Outside Limits	\$	1,144,182	1,144,182				25
Taxable Assets	\$	3,158,288	3,158,288				26
Assessment Ratio	dec.		0.914400				27
Assessed Value	\$	2,887,939	2,887,939				28
Net Local & School Rate	mills		20.673004				29
Tax Equiv. Computed for Current Year	\$	59,702	59,702				30
Tax Equivalent per 1994 PSC Report	\$	57,699					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	59,702					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)	185		34
Structures and Improvements (361)	0		35
Station Equipment (362)	645,052	959	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	583,142	20,314	38
Overhead Conductors and Devices (365)	655,708	28,129	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	532,933	88,050	41
Line Transformers (368)	855,429	47,253	42
Services (369)	491,863	28,535	43
Meters (370)	177,088	13,268	44
Installations on Customers' Premises (371)	29,802	367	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	129,447	2,510	47
Total Distribution Plant	4,100,649	229,385	
GENERAL PLANT			
Land and Land Rights (389)	41,752		48
Structures and Improvements (390)	91,359	308	49
Office Furniture and Equipment (391)	17,643		50
Computer Equipment (391.1)	37,959	2,029	51
Transportation Equipment (392)	110,251		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	62,332	7,044	54
Laboratory Equipment (395)	4,806		55
Power Operated Equipment (396)	227,436		56
Communication Equipment (397)	17,470		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)			185 34
Structures and Improvements (361)			0 35
Station Equipment (362)			646,011 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	9,765		593,691 38
Overhead Conductors and Devices (365)	5,619		678,218 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	3,818		617,165 41
Line Transformers (368)	2,258		900,424 42
Services (369)	260		520,138 43
Meters (370)	1,657		188,699 44
Installations on Customers' Premises (371)	898		29,271 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	27		131,930 47
Total Distribution Plant	24,302	0	4,305,732
GENERAL PLANT			
Land and Land Rights (389)			41,752 48
Structures and Improvements (390)			91,667 49
Office Furniture and Equipment (391)			17,643 50
Computer Equipment (391.1)	3,230		36,758 51
Transportation Equipment (392)			110,251 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			69,376 54
Laboratory Equipment (395)			4,806 55
Power Operated Equipment (396)			227,436 56
Communication Equipment (397)			17,470 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	611,008	9,381
Total utility plant in service directly assignable	4,711,657	238,766
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	4,711,657	238,766

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	3,230	0	617,159
Total utility plant in service directly assignable	27,532	0	4,922,891
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	27,532	0	4,922,891

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)		0.51	1
7.2/12.5 kV (12kV)	0.76	19.43	2
14.4/24.9 kV (25kV)			3
Other:			
120/240	0.12	12.81	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		0.77	5
7.2/12.5 kV (12kV)	2.00	128.70	6
14.4/24.9 kV (25kV)			7
Other:			
120/240		15.25	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	7
Nonfarm	8
Total	0 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	0 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	10,567	Tuesday	01/13/1998	07:00	5,347	1
February	02	10,080	Thursday	02/05/1998	08:00	5,035	2
March	03	10,068	Thursday	03/12/1998	08:00	5,074	3
April	04	9,170	Thursday	04/16/1998	08:00	4,834	4
May	05	10,111	Tuesday	05/19/1998	13:00	4,665	5
June	06	11,275	Wednesday	06/24/1998	14:00	4,906	6
July	07	11,803	Monday	07/20/1998	13:00	5,947	7
August	08	11,107	Friday	08/21/1998	14:00	5,414	8
September	09	10,437	Tuesday	08/25/1998	16:00	5,088	9
October	10	9,756	Wednesday	10/21/1998	07:00	4,800	10
November	11	10,351	Monday	11/09/1998	08:00	5,338	11
December	12	11,160	Monday	12/21/1998	17:00	5,856	12
Total		125,885				62,304	

System Name Evansville

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

Type of Reading	Supplier
60 minutes integrated	Alliant (Wisconsin Power & Light)

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	62,304	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	62,304	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	59,493	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	77	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	77	23
Total Sold and Used	59,570	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,734	27
Total Energy Losses	2,734	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.3882%	29
Total Disposition of Energy	62,304	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					
Yard Lights	MS-1		4		1
Residential Service	RG-1	2,326	19,717		2
Total Sales for Residential Sales		2,326	19,721		
Commercial & Industrial					
Small Power Service	CP-1	23	5,544		3
Large Power Service	CP-2	4	5,440		4
Industrial Service	CP-4	2	19,143		5
General Service	GS-1	499	9,178		6
Yard Lights	MS-1		225		7
Total Sales for Commercial & Industrial		528	39,530		
Public Street & Highway Lighting					
Athletic Field Lighting Service	MI-5	1	7		8
Street Lights	MS-1	1	235		9
Total Sales for Public Street & Highway Lighting		2	242		
Sales for Resale					
NONE					10
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		2,856	59,493		

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)	
		338	2	340	1
		1,106,096	10,540	1,116,636	2
0	0	1,106,434	10,542	1,116,976	
18,315	23,988	288,341	2,440	290,781	3
17,909	19,746	239,299	2,556	241,855	4
49,910	55,391	794,992	7,595	802,587	5
		544,486	4,297	548,783	6
		18,253	85	18,338	7
86,134	99,125	1,885,371	16,973	1,902,344	
		3,049	13	3,062	8
		23,382	92	23,474	9
0	0	26,431	105	26,536	
				0	10
0	0	0	0	0	
86,134	99,125	3,018,236	27,620	3,045,856	

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	WI Power & Light				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69K Volts				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	125,875				6
Average load factor	67.8037%				7
Total Cost of Purchased Power	2,113,564				8
Average cost per kWh	0.0339				9
On-Peak Hours (if applicable)	8am - 10pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,475	2,872			12
February	2,500	2,535			13
March	2,509	2,565			14
April	2,348	2,486			15
May	2,336	2,329			16
June	2,468	2,437			17
July	2,900	3,047			18
August	2,676	2,739			19
September	2,453	2,635			20
October	2,373	2,427			21
November	2,522	2,815			22
December	2,700	3,157			23
Total kWh (000)	30,260	32,044			24

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

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

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	Rated Unit Capacity		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				0	0	0	0	0
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

Generators							Total Rated Plant Capacity (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)			
Total					0	0	0	0	0

1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	1981	1997	Older			1
Voltage--High Side	69,000	69,000	69,000			2
Voltage--Low Side	12	12	12			3
Num. Main Transformers in Operation	1	1	1			4
Capacity of Transformers in kVA	7,500	10,000	7,500			5
Number of Spare Transformers on Hand	0	0	0			6
15-Minute Maximum Demand in kW			11,803			7
Dt and Hr of Such Maximum Demand			07/20/1998			8
			13:00			9
Kwh Output			62,304			10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,867	1,364	42,827	1
Acquired during year	260	43	1,146	2
Total	3,127	1,407	43,973	3
Retired during year	62			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	3,065	1,407	43,973	6
Number end of year accounted for as follows:				7
In customers' use	2,856	1,300	40,672	8
In utility's use	10	13	245	9
Inactive transformers on system		1	10	10
Locked meters on customers' premises				11
In stock	199	93	3,046	12
Total end of year	3,065	1,407	43,973	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	111	99,900	1
Mercury Vapor	250	1	1,200	2
Mercury Vapor	400	2	3,360	3
Other	300	1	1,500	4
Sodium Vapor	100	142	76,680	5
Sodium Vapor	250	11	13,200	6
Total		268	195,840	
Ornamental				
Metal Halide/Halogen	175	4	3,600	7
Metal Halide/Halogen	250	27	32,400	8
Sodium Vapor	250	2	2,400	9
Total		33	38,400	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

- #560-935 1998 Operation & Maintenance Expenses up by 2.71%
 - #562 up, just switch in account #'s used for maintenance
 - #572 up due to contracted tree trimming
 - #923 down due to more programming & VK consultant work in 1997
 - #928 up due to 1. PSC Rate Case, \$2800 2. FERC Complaint, \$10400
 - #930 down, FERC Complaint expenses were in #930 in 1997
-

Taxes (Acct. 408 - Electric) (Page E-04)

Note: This page is equal to all 408's

Electric Utility Plant in Service (Page E-06)

- #362 - Subs - Flood Lights & Final PSC Letter for 1997 Sub Addition
- #364 - Primary Construction to Plant
- #365 - Primary Construction to Plant
- #367 - Primary Construction to Plant
- #368 - Transformers 43 New & 7 Junked
- #369 - Service Construction to Plant
- #370 - Meters 260 New & 62 Junked
- #371 - Yard Lights 1-100W HPS
- #372 - Street Lights 6-100W HPS & 1-250W HPS
- #390 - Added Water Fountain at Shop
- #391.1 - Computers Janet's New IBM PC, Retired Old IBM PC & 1 Wyse 50 CRT
- #394 - Tools Chain Saws, Gas Drill, 3-Ton Hoist, Magnetic Cable Locator

Significant Retirements:

1. All overhead wires in the park are being retired and rebuilt as URD. This year's figures include 1996, 1997 & 1998's work. This should continue for several more years.
 2. When the city rebuilt the South section of Fifth Street, a section of our overhead distribution had to be removed and rebuilt.
 3. A section of Tuttle Road overhead was rebuilt as URD for a small private airstrip.
 4. The swamp line has been retired and rebuilt along County M.
 5. A major section of the Hagen Addition's URD was replaced.
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Sales of Electricity by Rate Schedule (Page E-12)

Rate Schedule MI-5 is really MIS but the PSC Report System will not accept MIS.

Substation Equipment (Page E-21)

- Older Sub has dual voltage highside and should be 34.5 - 69 KV
- Older Sub had dual voltage lowside and should be 7.2 - 12.4 KV
- 1981 Sub has dual voltage highside and should be 34.5 - 69 KV
- 1981 Sub has dual voltage lowside and should be 7.2 - 12.4 KV

The 15-minute maximum demand, the date & hour and kWh output included on the Older Sub is the total for all three subs. A split of this information is not available.

ELECTRIC OPERATING SECTION FOOTNOTES

Street Lighting Equipment (Page E-23)

Ornamental Lights are as follows:

4-175H Historic at Main & Madison Streets

23-250H Historic on Main & Madison Streets

4-250H Historic on Evans Court

2-250S Aluminum Pole at Union & N. Madison Streets

Other Street Light in a Quartz Light
