



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, 1999

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

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

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

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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: jlsperry@inwave.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: THOMAS G COTHARD

Title: CHAIR

Office Address:

447 EVANS DRIVE
EVANSVILLE, WI 53536

Telephone: (608) 882 - 5709

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: 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: 5/6/1999

Period covered by most recent audit: THE YEAR ENDING 12/31/99

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: jlsperry@inwave.com

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:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,805,657	3,656,040	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,894,656	2,833,354	2
Depreciation Expense (403)	255,584	245,662	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	190,032	175,159	5
Total Operating Expenses	3,340,272	3,254,175	
Net Operating Income	465,385	401,865	
Income from Utility Plant Leased to Others (412-413)	976	2,400	6
Utility Operating Income	466,361	404,265	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	11,313	77	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	47,035	27,149	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	58,348	27,226	
Total Income	524,709	431,491	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	3,270	1,574	13
Total Miscellaneous Income Deductions	3,270	1,574	
Income Before Interest Charges	521,439	429,917	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,812	2,536	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	52,001	57,505	17
Other Interest Expense (431)	653	745	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	54,466	60,786	
Net Income	466,973	369,131	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,699,073	3,330,533	20
Balance Transferred from Income (433)	466,973	369,131	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	279	591	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)	4,165,767	3,699,073	

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):		
REPAIR SIDING ON EXCHANGE STREET GARAGE	1,424	2
Total (Acct. 413):	1,424	
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 ACCOUNT INTEREST	31,142	5
WATER PLANT BANK ACCOUNT INTEREST	15,893	6
Total (Acct. 419):	47,035	
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	2,905	9
DEPRECIATION OF NON UTILITY PLANT	365	10
Total (Acct. 426):	3,270	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ABANDONDED OLD DEFERRED FROM #183	279	12
Total (Acct. 435)--Debit:	279	
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)		18,069			18,069	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		775			775	2
Payroll		171			171	3
Materials		3,149			3,149	4
Taxes					0	5
Other (list by major classes):						
EMPLOYEE BENEFITS & VEHICLE COSTS		2,661			2,661	6
Total costs and expenses	0	6,756	0	0	6,756	
Net income (or loss)	0	11,313	0	0	11,313	

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	594,084	3,211,573	0	0	3,805,657	1	
Less: interdepartmental sales	0	18,665	0	0	18,665	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	40	(433)			(393)	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	594,044	3,193,341	0	0	3,787,385		

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	117,614		117,614	1
Electric operating expenses	286,971		286,971	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	171		171	6
Other nonutility expenses			0	7
Water utility plant accounts	5,536		5,536	8
Electric utility plant accounts	39,900		39,900	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	756		756	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	450,948	0	450,948	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,933,055	8,358,584	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,661,206	2,438,782	2
Net Utility Plant	6,271,849	5,919,802	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	25,597	45,494	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	24,900	39,121	4
Net Nonutility Property	697	6,373	
Investment in Municipality (123)	0	0	5
Other Investments (124)	9,598	8,297	6
Special Funds (125)	8,963	8,568	7
Total Other Property and Investments	19,258	23,238	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,090,116	743,598	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	340,517	353,383	11
Other Accounts Receivable (143)	38,642	41,605	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,600	3,600	13
Receivables from Municipality (145)	256,674	254,673	14
Materials and Supplies (150)	128,212	136,055	15
Prepayments (165)	978	33	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,851,539	1,525,747	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	25,009	11,803	20
Total Deferred Debits	25,009	11,803	
Total Assets and Other Debits	8,167,655	7,480,590	

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)	349,704	348,837	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,165,767	3,699,073	23
Total Proprietary Capital	4,515,471	4,047,910	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	893,899	984,250	25
Other Long-Term Debt (224)	20,000	30,000	26
Total Long-Term Debt	913,899	1,014,250	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	295,507	275,745	28
Payables to Municipality (233)	84,066	86,459	29
Customer Deposits (235)	15,394	14,462	30
Taxes Accrued (236)	128,882	118,124	31
Interest Accrued (237)	16,395	19,857	32
Other Current and Accrued Liabilities (238)	19,548	5,154	33
Total Current and Accrued Liabilities	559,792	519,801	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	47,380	24,022	35
Other Deferred Credits (253)	10,118	10,118	36
Total Deferred Credits	57,498	34,140	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,120,995	1,864,489	41
Total Liabilities and Other Credits	8,167,655	7,480,590	

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)	3,656,936	0	0	5,192,908	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)	26,768			56,443	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,683,704	0	0	5,249,351	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	563,072	0	0	2,098,134	10
Total Accumulated Provision	563,072	0	0	2,098,134	
Net Utility Plant	3,120,632	0	0	3,151,217	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	502,807	1,935,975			2,438,782	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	68,156	187,428			255,584	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,805				2,805	6
Accruals charged other						7
accounts (specify):						8
Transportation	2,202	13,264			15,466	9
Salvage	207	11,766			11,973	10
Other credits (specify):						11
Salvage into inventory		798			798	12
Total credits	73,370	213,256	0	0	286,626	13
Debits during year						14
Book cost of plant retired	3,617	44,631			48,248	15
Cost of removal		756			756	16
Other debits (specify):						17
Cost of removal, not payroll	9,488	5,710			15,198	18
Total debits	13,105	51,097	0	0	64,202	19
Balance End of Year	563,072	2,098,134	0	0	2,661,206	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	0	5
Total Nonutility Property (121)	45,494	0	19,897	25,597	
Less accum. prov. depr. & amort. (122)	39,121	364	14,585	24,900	6
 Net Nonutility Property	 6,373	 (364)	 5,312	 697	

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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	3,600	

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			105,412	1,154	106,566	112,031	2
Total Electric Utility					106,566	112,031	

Account	Total End of Year	Amount Prior Year	
Electric utility total	106,566	112,031	1
Water utility	21,646	24,024	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	128,212	136,055	

**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><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></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	348,837	1
Changes during year (explain):		
HISTORIC WELCOME SIGNS/CITY PD MATERIALS	867	2
Balance end of year	<u><u>349,704</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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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%	0	1
STATE TRUST FUND/WATER TOWER	11/14/1990	03/15/2000	6.25%	13,542	2
STATE TRUST FUND/WATER TOWER	08/15/1990	03/15/2000	6.25%	34,800	3
UB&T/1996 PROJECTS	04/19/1996	04/19/2006	4.96%	324,985	4
UB&T/BOOSTER	12/31/1994	12/30/2004	6.00%	186,548	5
UB&T/SUBSTATION	02/14/1997	02/14/2007	5.80%	328,000	6
STATE TRUST FUND/WATER TOWER	08/07/1991	03/15/2001	6.25%	6,024	7
Total for Account 223				893,899	
Other Long-Term Debt (224)					
BURNHAM/LAND CONTRACT	07/01/1991	08/01/2001	7.25%	20,000	8
Total for Account 224				20,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	118,124	1
Accruals:		
Charged water department expense	72,844	2
Charged electric department expense	117,188	3
Charged sewer department expense	964	4
Other (explain):		
Advance Assessment	5,013	5
Water Plant - Social Security for Work Orders	419	6
Electric Plant - Social Security for Work Orders	3,087	7
Total Accruals and other credits	199,515	
Taxes paid during year:		
County, state and local taxes	118,124	8
Social Security taxes	34,431	9
PSC Remainder Assessment	9,648	10
Other (explain):		
License Fee	26,554	11
Total payments and other debits	188,757	
Balance end of year	128,882	

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	5,438	4,099	6,820	2,717	2
UB&T Loans	13,329	47,902	48,280	12,951	3
Subtotal	18,767	52,001	55,100	15,668	
Other Long-Term Debt (224)					
Burnham Land contract	1,090	1,812	2,175	727	4
Subtotal	1,090	1,812	2,175	727	
Notes Payable (231)					
Customer Deposit Interest	0	653	653	0	5
Subtotal	0	653	653	0	
Total	19,857	54,466	57,928	16,395	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,188,328	676,161	0	0	0	1,864,489	1
Add credits during year:							
For Services	28,500	4,897				33,397	2
For Mains	138,796	62,957				201,753	3
Other (specify):							
REMOTE WATER METERS	105					105	4
FOR HYDRANTS	25,200					25,200	5
FOR PRIVATE FIRE PROTECTION	681					681	6
Deduct charges (specify):							
ADEC REFUNDS		4,056				4,056	7
ADJUSTMENT FOR SMALL UNCOLLECTIBLES		574				574	8
Balance End of Year	1,381,610	739,385	0	0	0	2,120,995	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	223,360					223,360	9

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	7,810	2
4 OLD WATER MAIN ASSESSMENTS - PROPERTIES IN UNION TOWNSHIP	1,788	3
Total (Acct. 124):	9,598	
Special Funds (125):		
CUSTOMER DEPOSITS CHECKING ACCOUNT	8,963	4
Total (Acct. 125):	8,963	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,270	6
Electric	300,247	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	340,517	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	32,714	10
Merchandising, jobbing and contract work	2,914	11
Other (specify):		
REMOTE WATER METERS	75	12
FROZEN METERS	25	13
DAMAGED WATER MAIN	374	14
WATER SERVICE RECONNECT	35	15
ELECTRIC DAMAGE	402	16
ELECTRIC CONSTRUCTION BALANCES UNPAID	2,103	17
Total (Acct. 143):	38,642	
Receivables from Municipality (145):		
ELECTRIC - UTILITY BILLS	5,204	18
WATER - UTILITY BILLS	123	19
ELECTRIC - WRITE OFFS ON THE TAX ROLL	5,903	20
WATER - WRITE OFFS ON THE TAX ROLL	1,762	21
SEWER - WRITE OFF ON THE TAX ROLL	1,657	22
WATER - CITY FIRE PROTECTION	215,997	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):		
SEWER - JOINT METER CHARGES	25,341	24
ELECTRIC - MISCELLANEOUS	466	25
WATER - MISCELLANEOUS	221	26
Total (Acct. 145):	256,674	
Prepayments (165):		
AMERICAN PAGING FINAL MONTH PAID - 1993	33	27
CLOTHING ALLOWANCES FOR THE YEAR 2000	945	28
Total (Acct. 165):	978	
Extraordinary Property Losses (182):		
NONE		29
Total (Acct. 182):		0
Other Deferred Debits (183):		
CONSTRUCTION PLANNING DEFERRED	24,013	30
EAST MAIN ST & GARFIELD AV WATER MAIN PLANNING DEFERRED	996	31
Total (Acct. 183):	25,009	
Payables to Municipality (233):		
SEWER USER FEES	84,066	32
Total (Acct. 233):	84,066	
Other Deferred Credits (253):		
DISMANTLE STANDPIPE SETTLEMENT - 1991	9,775	33
WP&L EMISSIONS CREDIT - 1995 - BALANCE TO BE CARRIED UNTIL NEXT REFUND	343	34
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	3,536,052	5,057,899	0	0	8,593,951	1
Materials and Supplies	22,835	109,298	0	0	132,133	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	532,939	2,017,054	0	0	2,549,993	4
Customer Advances for Construction		47,380			47,380	5
Contributions in Aid of Construction	1,284,969	707,773	0	0	1,992,742	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,740,979	2,394,990	0	0	4,135,969	
Net Operating Income	206,813	258,572	0	0	465,385	8
Net Operating Income as a percent of Average Net Rate Base	11.88%	10.80%	N/A	N/A	11.25%	

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	349,270	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,932,420	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,281,690	
Net Income		
Net Income	466,973	5
 Percent Return on Proprietary Capital	 10.91%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Evansville's growth is extending our city limits further East and extending our service territory deeper into Green County to the West.

Evansville's growth has brought a small McDonald's restaurant into Evansville.

4. Estimated changes in revenues due to rate changes.

This is the first full year of electric revenues produced by the PSC's authorized electric rate increase that went into effect April 1, 1998.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The Evansville area is continuing to experience rapid growth.

This will be the last PSC Annual Report that I prepare because after 26 years with the utility, I plan to retire January 18, 2001. With over 50 years of continuous service to the utility by my father, Wayne E. Ballard (1949-1982), who retired as Superintendent, and by myself (1975-2001), I want to say that I am very proud of the physical and financial health of this utility. The utility will be 100 years old in 2001 and I sincerely wish it another 100 years of great service to our community! Janet L. Sperry, Financial Director

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 (Acct. 110) (Page F-08)

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

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

Old Pump Station was demolished in 1999

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 September Paid, (see 236 credits)

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

Social Security Taxes - everything

PSC REmainder Assessment - usually September Paid (see 236 debits)

Return on Rate Base Computation (Page F-20)

The rates of return are artificially high due to an extremely high amount of labor costs charged to WO's and ultimately to plant. If this extremely high construction period slows down or ends, these labor costs will be expense and will lower the rate of return.

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

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 16, 2000

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

1999 Analytical Review DWCCA-1880-ELE

Dear Ms. Sperry:

We have reviewed your 1999 annual report, and we do not have any questions regarding the annual report schedules. However, we do have a couple of comments regarding footnotes to your annual report.

1. A footnote to page F-01 indicates "Note: #400 should equal E-1, Total Operating Revenues & W-1, Total Operating Revenues." Since Account 400 on page F-01 does equal the operating revenues from E-1 and W-1, we assume this is a note to yourself. Please contact us if this is not the case.

2. A footnote to page F-09 indicates "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." We are not sure what this footnote means. The annual depreciation expense accrual is normally an addition to Account 122, as was reported on page F-09, and results in a deduction to the total plant balance in Account 121, as was reported on page F-09. The way your depreciation was reported on page F-09 was correct for the normal annual depreciation of nonutility plant. We are not sure what you are referring to by a "negative deduction." Please furnish more detail.

3. There are footnotes to page W-06 and W-10 that we assume are notes to yourself. Please contact us and provide more detail if they are notes to the PSC.

4. A footnote to the Sales of Electricity schedule indicates the program will not accept the rate schedule designation "MIS." You are correct and we have added it to our list of items to repair for the future. If this does not get repaired for the 2000 report, please continue to footnote as you did this year.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

FINANCIAL SECTION FOOTNOTES

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\1880.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)	584,639	1
Total Sales of Water	584,639	
Other Operating Revenues		
Forfeited Discounts (470)	3,971	2
Miscellaneous Service Revenues (471)	458	3
Rents from Water Property (472)	2,109	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,907	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	9,445	
Total Operating Revenues	594,084	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	2,789	8
Pumping Expenses (620-625)	34,997	9
Water Treatment Expenses (630-635)	15,612	10
Transmission and Distribution Expenses (640-655)	71,688	11
Customer Accounts Expenses (901-904)	12,535	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	108,650	14
Total Operation and Maintenance Expenses	246,271	
Other Operating Expenses		
Depreciation Expense (403)	68,156	15
Amortization Expense (404-407)		16
Taxes (408)	72,844	17
Total Other Operating Expenses	141,000	
Total Operating Expenses	387,271	
NET OPERATING INCOME	206,813	

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	14	73	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	14	73	
Metered Sales to General Customers (461)				
Residential	1,422	77,520	268,802	4
Commercial	158	18,828	51,795	5
Industrial	9	15,393	24,817	6
Total Metered Sales to General Customers (461)	1,589	111,741	345,414	
Private Fire Protection Service (462)	10		9,985	7
Public Fire Protection Service (463)	2		216,255	8
Other Sales to Public Authorities (464)	19	5,528	12,912	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,622	117,283	584,639	

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)	258	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	216,255	
Forfeited Discounts (470):		
Customer late payment charges	3,971	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,971	
Miscellaneous Service Revenues (471):		
RECONNECT FEE	43	7
TAX LETTERS FOR TITLE COMPANIES	415	8
Total Miscellaneous Service Revenues (471)	458	
Rents from Water Property (472):		
DATA PROCESSING RENTAL FEES	2,100	9
MISCELLANEOUS	9	10
Total Rents from Water Property (472)	2,109	
Interdepartmental Rents (473):		
NONE		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,907	12
Other (specify): NONE		13
Total Other Water Revenues (474)	2,907	
Amortization of Construction Grants (475):		
NONE		14
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)	2,789	4
Total Source of Supply Expenses	2,789	
 PUMPING EXPENSES		
Operation Labor (620)	60	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	18,665	7
Operation Supplies and Expenses (623)	2,881	8
Maintenance of Pumping Plant (625)	13,391	9
Total Pumping Expenses	34,997	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	3,548	10
Chemicals (631)	9,545	11
Operation Supplies and Expenses (632)	1,692	12
Maintenance of Water Treatment Plant (635)	827	13
Total Water Treatment Expenses	15,612	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	23,410	14
Operation Supplies and Expenses (641)	4,417	15
Maintenance of Distribution Reservoirs and Standpipes (650)	840	16
Maintenance of Mains (651)	15,401	17
Maintenance of Services (652)	12,683	18
Maintenance of Meters (653)	2,959	19
Maintenance of Hydrants (654)	11,869	20
Maintenance of Other Plant (655)	109	21
Total Transmission and Distribution Expenses	71,688	

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)	3,147	22
Accounting and Collecting Labor (902)	5,906	23
Supplies and Expenses (903)	3,442	24
Uncollectible Accounts (904)	40	25
Total Customer Accounts Expenses	12,535	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,488	27
Office Supplies and Expenses (921)	3,285	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,586	30
Property Insurance (924)	1,353	31
Injuries and Damages (925)	1,667	32
Employee Pensions and Benefits (926)	57,076	33
Regulatory Commission Expenses (928)	211	34
Miscellaneous General Expenses (930)	8,660	35
Transportation Expenses (933)	7,481	36
Maintenance of General Plant (935)	10,843	37
Total Administrative and General Expenses	108,650	
 Total Operation and Maintenance Expenses	246,271	

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		61,430	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		964	2
Net property tax equivalent		60,466	
Social Security	35%	12,054	3
PSC Remainder Assessment	16.03%	743	4
Other (specify): NONE			5
SOCIAL SECURITY TO WO'S	ACTUAL	(419)	6
Total tax expense		<u>72,844</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		0.221580				3
County tax rate	mills		6.950330				4
Local tax rate	mills		10.039280				5
School tax rate	mills		9.495520				6
Voc. school tax rate	mills		1.741740				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.448450				10
Less: state credit	mills		1.613180				11
Net tax rate	mills		26.835270				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.039280				14
Combined School Tax Rate	mills		11.237260				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.276540				17
Total Tax Rate	mills		28.448450				18
Ratio of Local and School Tax to Total	dec.		0.747898				19
Total tax net of state credit	mills		26.835270				20
Net Local and School Tax Rate	mills		20.070046				21
Utility Plant, Jan. 1	\$	3,417,951	3,417,951				22
Materials & Supplies	\$	24,024	24,024				23
Subtotal	\$	3,441,975	3,441,975				24
Less: Plant Outside Limits	\$	53,542	53,542				25
Taxable Assets	\$	3,388,433	3,388,433				26
Assessment Ratio	dec.		0.903300				27
Assessed Value	\$	3,060,772	3,060,772				28
Net Local & School Rate	mills		20.070046				29
Tax Equiv. Computed for Current Year	\$	61,430	61,430				30
Tax Equivalent per 1994 PSC Report	\$	47,842					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	61,430					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	101	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	101	
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)			472,910 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	628,432
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)	1,348,262	167,243	27
Fire Mains (344)	0		28
Services (345)	243,342	28,500	29
Meters (346)	106,303	10,992	30
Hydrants (348)	219,260	30,600	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,470,180	237,335	
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)	19,799	3,120	36
Transportation Equipment (392)	18,918	4,099	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	20,147	551	39
Laboratory Equipment (395)	8,299		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,580	178	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	137,135	7,948	
Total utility plant in service directly assignable	3,415,169	245,384	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,415,169	245,384	

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)			1,515,505 27
Fire Mains (344)			0 28
Services (345)			271,842 29
Meters (346)	480		116,815 30
Hydrants (348)	212		249,648 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	692	0	2,706,823
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)	2,925		19,994 36
Transportation Equipment (392)			23,017 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			20,698 39
Laboratory Equipment (395)			8,299 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,758 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	2,925	0	142,158
Total utility plant in service directly assignable	3,617	0	3,656,936
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,617	0	3,656,936

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			10,954	10,954	1
February			10,540	10,540	2
March			11,047	11,047	3
April			10,341	10,341	4
May			11,982	11,982	5
June			11,789	11,789	6
July			12,431	12,431	7
August			11,731	11,731	8
September			11,428	11,428	9
October			10,522	10,522	10
November			9,787	9,787	11
December			10,092	10,092	12
Total for year	0	0	132,644	132,644	
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				129,644	16
Less: Water sold				117,283	17
Losses and unaccounted for				12,361	18
Percent unaccounted for to the nearest whole percent (%)				10%	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				671	21
Date of maximum: 5/24/1999					22
Cause of maximum:					23
Water Main Break at North Union Street & N Madison Street					
Minimum gallons pumped by all methods in any one day during reporting year				227	24
Date of minimum: 12/25/1999					25
Total KWH used for pumping for the year				267,072	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	25,201	3,500	0	0	28,701	5
M	D	10.000	18,697	0	0	0	18,697	6
M	D	12.000	1,940	347	0	0	2,287	7
Total Within Municipality			91,671	3,847	0	0	95,518	
Total Utility			91,671	3,847	0	0	95,518	

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	57	0	0	370		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	57	0	0	1,554	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	1,708	102	32	0	1,778	105	1
0.750	27	8	0	0	35	5	2
1.000	20	1	0	0	21	1	3
1.250	1	0	0	0	1	0	4
1.500	23	0	0	0	23	0	5
2.000	28	2	0	0	30	4	6
3.000	5	0	0	0	5	0	7
Total:	1,812	113	32	0	1,893	115	

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	1,412	116	1	7	0	242	1,778	1
0.750	8	4	0	0	0	23	35	2
1.000	1	11	3	6	0	0	21	3
1.250	0	0	0	0	0	1	1	4
1.500	1	13	2	1	0	6	23	5
2.000	0	13	2	3	0	12	30	6
3.000	0	1	1	2	0	1	5	7
Total:	1,422	158	9	19	0	285	1,893	

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	212	17	3		226	2
Total Fire Hydrants	212	17	3	0	226	
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:	393
Number of distribution valves operated during year:	199

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Water Operation & Maintenance Expenses were up 5.83% in 1999.

#652 Maintenance of Services

1. Extra curbbox service locates & repair
2. Small service items expensed, no longer to be in inventory

#651 Maintenance of Mains

1. Main Breaks
2. Rebuild Valves, Fifth St, Higgins Dr & Almeron St

#654 Maintenance of Hydrants

1. Rebuild & Fix Hydrants, Fifth St, Badger Dr, Park Dr, Lower Park, Mill St, Grove & Park, & N Third St
-

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

Note: This account must equal all 408's

Water Utility Plant in Service (Page W-08)

- #321 - Pumping Station - Pipe insulation
 - #343 - Mains - 3500' 8" Main, 3-10" Valves, 1-6" Fire Protection Service
 - #345 - Services - 57 1" Services
 - #346 - Meters - 102 5/8", 2 2", 2 1", 8 3/4" Meters, all with touch pads
 - #346 - Meters - 32 5/8" Meters Junked
 - #348 - Hydrants - 14 Added Hydrants & 3 Hydrants Junked & Rebuilt
 - #391.1 - Computers - 2 Office & 1 Shop IBM PC's with HP Printers & UPS's, ne
 - #391.1 - Computers - 3 Wyse Terminals & Old Shop Computer, retired
 - #392 - Transportation Equipment - S-10 Pickup for Meter Reading, water portion
 - #394 - Tools - Touch Reader for Water Meters & Hole Saw
 - #397 - Communications - Two-Channel Portable Radios, water portion
-

Pumping and Purchased Water Statistics (Page W-10)

Note: Use 28-9810 & 28-9515 & 28-9520 for Pumping KWH's

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)

All main additions were developer financed.
This year's mains include a 6" private fire protection, owner financed.
This year's mains include 2 10" valves added to existing main on Exchange Street.
This year's mains include a 10" valve added to existing main on Water Street

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

All added services were developer financed and we used our Cz-1 \$500 per service rate to establish the value of these services.

New water services 1" - \$500 or developer built
New services over 1" - charged at cost

Services outside of municipal boundry:

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

Private Fire Protection

2" Sprinkler	1
6" Sprinkler	3
8" Sprinkler	5
10" Sprinkler	1

Meters (Page W-17)

We purchased 114 touch pad type remote water meters and started reading remotes with this touch pad method in 1999.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,189,335	1
Total Sales of Electricity	3,189,335	
Other Operating Revenues		
Forfeited Discounts (450)	11,328	2
Miscellaneous Service Revenues (451)	865	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	9,922	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	123	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	22,238	
Total Operating Revenues	3,211,573	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	2,131,814	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	199,259	11
Customer Accounts Expenses (901-904)	53,052	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	264,260	14
Total Operation and Maintenance Expenses	2,648,385	
Other Expenses		
Depreciation Expense (403)	187,428	15
Amortization Expense (404-407)		16
Taxes (408)	117,188	17
Total Other Expenses	304,616	
Total Operating Expenses	2,953,001	
NET OPERATING INCOME	258,572	

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	11,328	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	11,328	
Miscellaneous Service Revenues (451):		
BAD CHECK CHARGES	190	3
RECONNECT FEES	675	4
Total Miscellaneous Service Revenues (451)	865	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENT	6,006	6
DATA PROCESSING RENTS	3,900	7
MISCELLANEOUS	16	8
Total Rent from Electric Property (454)	9,922	
Interdepartmental Rents (455):		
NONE		9
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX PROFIT	123	10
Total Other Electric Revenues (456)	123	
Amortization of Construction Grants (457):		
NONE		11
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)	2,131,814	15
Other Expenses (546)		16
Total Other Power Supply Expenses	2,131,814	
Total Power Production Expenses	2,131,814	
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)	25,312	20
Line and Station Labor (561)	16,593	21
Line and Station Supplies and Expenses (562)	7,824	22
Street Lighting and Signal System Expenses (565)	286	23
Meter Expenses (566)	4,805	24
Customer Installations Expenses (567)	5,223	25
Miscellaneous Distribution Expenses (569)	15,343	26
Maintenance of Structures and Equipment (571)	31,195	27
Maintenance of Lines (572)	67,188	28
Maintenance of Line Transformers (573)	8,817	29
Maintenance of Street Lighting and Signal Systems (574)	7,011	30
Maintenance of Meters (575)	9,073	31
Maintenance of Miscellaneous Distribution Plant (576)	589	32
Total Distribution Expenses	199,259	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	14,808	33
Accounting and Collecting Labor (902)	23,546	34
Supplies and Expenses (903)	15,131	35
Uncollectible Accounts (904)	(433)	36
Total Customer Accounts Expenses	53,052	
 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)	29,003	38
Office Supplies and Expenses (921)	6,095	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	3,629	41
Property Insurance (924)	1,260	42
Injuries and Damages (925)	6,532	43
Employee Pensions and Benefits (926)	129,441	44
Regulatory Commission Expenses (928)	6,903	45
Miscellaneous General Expenses (930)	26,717	46
Transportation Expenses (933)	11,316	47
Maintenance of General Plant (935)	43,364	48
Total Administrative and General Expenses	264,260	
 Total Operation and Maintenance Expenses	 2,648,385	

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		67,452	1
Social Security	65%	22,377	2
Wisconsin Gross Receipts Tax		26,554	3
PSC Remainder Assessment	83.97%	3,892	4
Other (specify): NONE			5
SOCIAL SECURITY TO WO'S	ACTUAL	(3,087)	6
Total tax expense		<u>117,188</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							
State tax rate	mills		0.221580				2
County tax rate	mills		6.950330				3
Local tax rate	mills		10.039280				4
School tax rate	mills		9.495520				5
Voc. school tax rate	mills		1.741740				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		28.448450				9
Less: state credit	mills		1.613180				10
Net tax rate	mills		26.835270				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		10.039280				12
Combined School Tax Rate	mills		11.237260				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		21.276540				15
Total Tax Rate	mills		28.448450				16
Ratio of Local and School Tax to Total	dec.		0.747898				17
Total tax net of state credit	mills		26.835270				18
Net Local and School Tax Rate	mills		20.070046				19
Utility Plant, Jan. 1	\$	4,931,000	4,931,000				20
Materials & Supplies	\$	112,031	112,031				21
Subtotal	\$	5,043,031	5,043,031				22
Less: Plant Outside Limits	\$	1,322,443	1,322,443				23
Taxable Assets	\$	3,720,588	3,720,588				24
Assessment Ratio	dec.		0.903300				25
Assessed Value	\$	3,360,807	3,360,807				26
Net Local & School Rate	mills		20.070046				27
Tax Equiv. Computed for Current Year	\$	67,452	67,452				28
Tax Equivalent per 1994 PSC Report	\$	57,699					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	67,452					31

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)	646,011	23,983	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	593,691	6,574	38
Overhead Conductors and Devices (365)	678,218	5,378	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	617,165	54,837	41
Line Transformers (368)	900,424	67,997	42
Services (369)	520,138	46,890	43
Meters (370)	188,699	17,465	44
Installations on Customers' Premises (371)	29,271	348	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	131,930	1,480	47
Total Distribution Plant	4,305,732	224,952	
GENERAL PLANT			
Land and Land Rights (389)	41,752		48
Structures and Improvements (390)	91,667		49
Office Furniture and Equipment (391)	17,643	209	50
Computer Equipment (391.1)	36,758	5,794	51
Transportation Equipment (392)	110,251	32,138	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	69,376	2,001	54
Laboratory Equipment (395)	4,806		55
Power Operated Equipment (396)	227,436	48,425	56
Communication Equipment (397)	17,470	1,129	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)			669,994 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,178		595,087 38
Overhead Conductors and Devices (365)	1,465		682,131 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	1,041		670,961 41
Line Transformers (368)	4,012		964,409 42
Services (369)	530		566,498 43
Meters (370)	2,169		203,995 44
Installations on Customers' Premises (371)	137		29,482 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	595		132,815 47
Total Distribution Plant	15,127	0	4,515,557
GENERAL PLANT			
Land and Land Rights (389)			41,752 48
Structures and Improvements (390)			91,667 49
Office Furniture and Equipment (391)			17,852 50
Computer Equipment (391.1)	5,433		37,119 51
Transportation Equipment (392)			142,389 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	1,911		69,466 54
Laboratory Equipment (395)			4,806 55
Power Operated Equipment (396)	22,160		253,701 56
Communication Equipment (397)			18,599 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	617,159	89,696	
Total utility plant in service directly assignable	4,922,891	314,648	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	4,922,891	314,648	

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	29,504	0	677,351
Total utility plant in service directly assignable	44,631	0	5,192,908
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	44,631	0	5,192,908

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)	0.60	20.03	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		0.77	5
7.2/12.5 kV (12kV)	1.60	130.30	6
14.4/24.9 kV (25kV)			7
Other:			
120/240	0.02	15.27	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	11,112	Monday	01/11/1999	08:00	5,558	1
February	02	10,152	Monday	02/22/1999	07:00	5,117	2
March	03	10,168	Wednesday	03/03/1999	08:00	4,944	3
April	04	9,619	Thursday	03/25/1999	08:00	5,218	4
May	05	9,364	Wednesday	05/12/1999	08:00	4,555	5
June	06	11,596	Wednesday	06/09/1999	16:00	5,218	6
July	07	12,475	Thursday	07/22/1999	16:00	6,211	7
August	08	12,199	Thursday	07/29/1999	21:00	5,285	8
September	09	11,167	Friday	08/27/1999	13:00	5,443	9
October	10	9,885	Wednesday	10/20/1999	08:00	4,838	10
November	11	10,051	Wednesday	11/03/1999	07:00	4,839	11
December	12	11,796	Monday	12/20/1999	17:00	5,227	12
Total		129,584				62,453	

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	62,453	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	62,453	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	60,165	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	60,165	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,288	27
Total Energy Losses	2,288	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.6636%	29
Total Disposition of Energy	62,453	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		3		1
RESIDENTIAL SERVICE	RG-1	2,403	20,410		2
Total Sales for Residential Sales		2,403	20,413		
Commercial & Industrial					
SMALL POWER SERVICE	CP-1	22	5,305		3
LARGE POWER SERVICE	CP-2	4	6,220		4
INDUSTRIAL SERVICE	CP-4	2	18,603		5
GENERAL SERVICE	GS-1	510	9,155		6
YARD LIGHTS	MS-1		226		7
Total Sales for Commercial & Industrial		538	39,509		
Public Street & Highway Lighting					
ATHLETIC FIELD LIGHTING SERVICE	MI-5	1	9		8
STREET LIGHTING	MS-1	2	234		9
Total Sales for Public Street & Highway Lighting		3	243		
Sales for Resale					
NONE					10
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		2,944	60,165		

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)	
		346	3	349	1
		1,169,436	29,265	1,198,701	2
0	0	1,169,782	29,268	1,199,050	
19,858	23,736	275,371	6,164	281,535	3
17,924	22,348	278,621	6,081	284,702	4
50,808	58,170	793,774	18,483	812,257	5
		553,615	11,755	565,370	6
		18,785	230	19,015	7
88,590	104,254	1,920,166	42,713	1,962,879	
		3,217	12	3,229	8
		23,939	238	24,177	9
0	0	27,156	250	27,406	
				0	10
0	0	0	0	0	
88,590	104,254	3,117,104	72,231	3,189,335	

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	129,584				6
Average load factor	66.0205%				7
Total Cost of Purchased Power	2,131,814				8
Average cost per kWh	0.0341				9
On-Peak Hours (if applicable)	8am - 10pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,629	2,929			12
February	2,493	2,623			13
March	2,391	2,553			14
April	2,474	2,744			15
May	2,258	2,297			16
June	2,557	2,661			17
July	2,855	3,356			18
August	2,715	2,569			19
September	2,603	2,840			20
October	2,470	2,369			21
November	2,444	2,395			22
December	2,525	2,703			23
Total kWh (000)	30,414	32,039			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
None	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 (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			12,475			7
Dt and Hr of Such Maximum Demand			07/22/1999			8
			16:00			9
Kwh Output			62,453			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	3,065	1,407	43,973	1
Acquired during year	134	59	2,475	2
Total	3,199	1,466	46,448	3
Retired during year	74	12	170	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	3,125	1,454	46,278	6
Number end of year accounted for as follows:				7
In customers' use	2,856	1,325	41,413	8
In utility's use	10	13	245	9
Inactive transformers on system		1	10	10
Locked meters on customers' premises				11
In stock	259	115	4,610	12
Total end of year	3,125	1,454	46,278	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	108	97,200	1
Mercury Vapor	250	1	1,200	2
Mercury Vapor	400	2	3,360	3
Other	300	1	1,500	4
Sodium Vapor	100	145	78,300	5
Sodium Vapor	250	12	14,400	6
Total		269	195,960	
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 1999 Operation & Maintenance Expenses up by 1.84%.
- #562 down, just switch in account #'s used for maintenance.
- #572 down, more labor in construction work this year.
- #903 up, postage costs up 1-10-99 & higher forms costs.
- #925 down, League Insurance refunds were great this year!
- #928 down, no PSC rate case, lower FERC case costs.

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

Note: This account must equal all 408's

Property Tax Equivalent (Electric) (Page E-05)

Utility Plant is \$4,922,891.44 plus City only CWIP of \$8,108.99.

Electric Utility Plant in Service (Page E-06)

- #362 - RECLOSURE
- #364 - PRIMARY CONSTRUCTION TO PLANT
- #365 - PRIMARY CONSTRUCTION TO PLANT
- #367 - PRIMARY CONSTRUCTION TO PLANT
- #368 - TRANSFORMERS 59 NEW & 12 JUNKED
- #369 - SERVICE CONSTRUCTION TO PLANT
- #370 - METERS 134 NEW & 74 JUNKED
- #371 - YARD LIGHTS
- #373 - STREET LIGHTS (UNION TOWNSHIP 1 150W HPS & 1 250W HPS)(CITY 2 100W HPS)
- #391 - SHOP CHAIR
- #391.1 - COMPUTERS 2 OFFICE & 1 SHOP IMB PC'S WITH HP PRINTERS & UPS'S, NEW
- #391.1 - COMPUTERS 3 WYSE TERMINALS & OLD SHOP COMPUTER, RETIRED
- #392 - TRANSPORTATION EQUIPMENT S-10 PICKUP FOR METER READING, ELEC PORTION
- #392 - TRANSPORTATION EQUIP 1999 CHEVY TRUCK & CHALLENGER SERVICE BODY #5
- #394 - TOOLS STIHL CUTQUICK & PRUNER & CABLE LENGTH METER
- #394 - TOOLS RETIRED, 3-SPOOL CABLE REEL & URD FAULT FINDER
- #396 - CASE 460 TRENCHER WITH TRAILER, RETIRED THE CASE 360
- #397 - TWO-CHANNEL PORTABLE RADIOS AND RADIO FOR TRUCK #5

SIGNIFICANT RETIREMENTS:

1. THERE WERE NO SIGNIFICANT RETIREMENTS IN 1999, SEE 1998 FOR EXAMPLES.

Rural Line Customers (Page E-09)

WHILE EVANSVILLE HAS SEVERAL HUNDRED RURAL CUSTOMERS, NONE ARE SERVED UNDER DISTINCT RURAL RATES

ELECTRIC OPERATING SECTION FOOTNOTES

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.

Demand kW is \$'s of Demand Charge divided by \$5.25 for Cp-1, \$5.50 for Cp-2 and \$6.00 for Cp-4.

Customer or Distribution kW is \$'s of Distribution Demand Charge divided by \$.75 for Cp-1, \$1.00 for Cp-2 and \$1.00 for Cp-4.

These \$'s can be found on the YTD Master Listings. Run a set with these groups: 27-9250-27-9260, 28-9515, 30-1000-30-9999 to get all Cp customers.

Substation Equipment (Page E-21)

Older Sub has dual voltage highside and should be 34.5 - 69 KV

Older Sub has 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.

Street Lighting Equipment (Page E-23)

Ornamental Lights are as follows:

4 175W H Historic at Main & Madison Streets

23 250W H Historic on Main & Madison Streets

4 250W H Historic on Evans Court

2 250W S Aluminum Pole at Union & North Madison Streets

Other Street Light is a Quartz Light
