



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

Principal Office: P.O. BOX 38
VIOLA, WI 54664

For the Year Ended: DECEMBER 31, 1999

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

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

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

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

Utility Address: P.O. BOX 38
VIOLA, WI 54664

When was utility organized? 5/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN SEVERSON

Title: VILLAGE CLERK

Office Address:

P.O. BOX 38
VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number:

E-mail Address:

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

Name: KIESLING ASSOCIATES LLP

Title:

Office Address: KIESLING ASSOCIATES LLP

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: KIESLING ASSOCIATES LLP

Title:

Office Address: KIESLING ASSOCIATES LLP
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 3/24/2000

Period covered by most recent audit: JANUARY 1 TO DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: ALAN BLAKELY

Title: ELECTRIC UTILITY OPERATOR

Office Address:

P.O. BOX 38
VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number:

E-mail Address:

Name: DAN BAKER

Title: WATER UTILITY OPERATOR

Office Address:

P.O. BOX 38
VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number:

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- WILLIAM DOOLAN
- GARY ERLANDSON
- WIFRED LAWTON
- WAYNE SCHREIBER
- JOHN SEVERSON

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	392,969	359,038	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	287,338	249,394	2
Depreciation Expense (403)	57,571	54,603	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	49,394	47,806	5
Total Operating Expenses	394,303	351,803	
Net Operating Income	(1,334)	7,235	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(1,334)	7,235	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,065	9,647	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	8,065	9,647	
Total Income	6,731	16,882	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	2,213	2,213	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	2,213	2,213	
Income Before Interest Charges	4,518	14,669	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,736	10,434	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	148	178	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	9,884	10,612	
Net Income	(5,366)	4,057	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	560,748	556,691	20
Balance Transferred from Income (433)	(5,366)	4,057	21
Miscellaneous Credits to Surplus (434)	8	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	555,390	560,748	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND TEMPORARY INVESTMENTS	8,065	5
Total (Acct. 419):	8,065	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
10 YEAR AMORTIZATION OF CONTAMINATION COSTS FROM 1991	2,213	7
Total (Acct. 425):	2,213	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR PERIOD ADJUSTMENT	8	9
Total (Acct. 434):	8	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	93,017	299,952	0	0	392,969	1
Less: interdepartmental sales	922	2,313	0	0	3,235	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	92,095	297,639	0	0	389,734	

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	19,979		19,979	1
Electric operating expenses	42,528		42,528	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	0		0	8
Electric utility plant accounts	3,900		3,900	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			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	66,407	0	66,407	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,063,498	1,946,725	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	586,737	547,295	2
Net Utility Plant	1,476,761	1,399,430	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	18,144	16,331	7
Total Other Property and Investments	18,144	16,331	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	120,560	74,601	8
Temporary Cash Investments (132)	137,650	131,673	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	31,098	24,964	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	62,074	60,560	14
Materials and Supplies (150)	31,468	33,103	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	382,850	324,901	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	2,213	4,426	20
Total Deferred Debits	2,213	4,426	
Total Assets and Other Debits	1,879,968	1,745,088	

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)	76,452	32,231	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	555,390	560,748	23
Total Proprietary Capital	631,842	592,979	
LONG-TERM DEBT			
Bonds (221)	204,800	207,600	24
Advances from Municipality (223)	6,710	6,710	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	211,510	214,310	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	26,623	12,905	28
Payables to Municipality (233)	15,818	23,935	29
Customer Deposits (235)		524	30
Taxes Accrued (236)	80,430	40,074	31
Interest Accrued (237)	853	1,279	32
Other Current and Accrued Liabilities (238)	9,662	7,354	33
Total Current and Accrued Liabilities	133,386	86,071	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	2,144	2,144	36
Total Deferred Credits	2,144	2,144	
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)	901,086	849,584	41
Total Liabilities and Other Credits	1,879,968	1,745,088	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,253,756	0	0	809,742	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,253,756	0	0	809,742	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	146,483	0	0	440,254	10
Total Accumulated Provision	146,483	0	0	440,254	
Net Utility Plant	1,107,273	0	0	369,488	

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	130,370	416,925			547,295	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,510	35,061			57,571	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	703				703	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	23,213	35,061	0	0	58,274	13
Debits during year						14
Book cost of plant retired	7,100	11,060			18,160	15
Cost of removal		213			213	16
Other debits (specify):						17
PRIOR PERIOD ADJUSTMENT		459			459	18
Total debits	7,100	11,732	0	0	18,832	19
Balance End of Year	146,483	440,254	0	0	586,737	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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	2,283				2,283	1,235	1
Other			26,449		26,449	28,612	2
Total Electric Utility					28,732	29,847	

Account	Total End of Year	Amount Prior Year	
Electric utility total	28,732	29,847	1
Water utility	2,736	3,256	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	31,468	33,103	

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)	
(a)	Amount (b)	Account Charged or Credited (c)	(d)	
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	32,231	1
Changes during year (explain):		
CONTRIBUTION OF FIVE HYDRANTS AT TRAILER COURT BY VILLAGE	5,000	2
WATER PROJECT CONTRIBUTED BY SEWER FUND	39,221	3
Balance end of year	<u>76,452</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)	
WATER SYSTEM MRBS	07/09/1990	06/01/2030	5.00%	204,800	1
Total Bonds (Account 221):				204,800	

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)					
GENERAL FUND LOAN	04/22/1995	12/31/1999	6.00%	6,710	1
Total for Account 223				6,710	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	40,074	1
Accruals:		
Charged water department expense	29,098	2
Charged electric department expense	20,495	3
Charged sewer department expense	0	4
Other (explain):		
NONE		5
Total Accruals and other credits	49,593	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	7,443	7
PSC Remainder Assessment	436	8
Other (explain):		
LICENSE FEE	1,358	9
Total payments and other debits	9,237	
Balance end of year	80,430	

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)					
WATER MRB	865	9,736	10,310	291	1
Subtotal	865	9,736	10,310	291	
Advances from Municipality (223)					
WI TRUST FUND TO GENERAL	414	148		562	2
Subtotal	414	148	0	562	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,279	9,884	10,310	853	

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	823,500	21,597	4,487	0	0	849,584	1
Add credits during year:							
For Services	8,000		1,392			9,392	2
For Mains	39,610					39,610	3
Other (specify):							
FOR HYDRANTS	2,500					2,500	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	873,610	21,597	5,879	0	0	901,086	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	775,225	4,487				779,712	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER UTILILITY - DEPRECIATION RESERVE - SAVINGS	14,029	3
WATER - BOND & INTEREST RESERVE - SAVINGS	4,115	4
Total (Acct. 125):	18,144	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,251	6
Electric	26,847	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	31,098	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
GENERAL - HYDRANT RENTAL	41,043	13
GENERAL -MISCELLANEOUS	143	14
SEWER - MISCELLANEOUS, W/S ALLOCATION	18,404	15
GENERAL - MISCELLANEOUS	1,963	16
SEWER & WATER - MISCELLANEOUS	521	17
Total (Acct. 145):	62,074	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):		0
Other Deferred Debits (183):		
10 YEAR AMORTIZATION OF CONTAMINATION COSTS FROM 1991	2,213	20
Total (Acct. 183):	2,213	
Payables to Municipality (233):		
WATER PAYABLE TO GENERAL - MISCELLANEOUS EXPENSES	2,392	21
WATER PAYABLE TO ELECTRIC - MISCELLANEOUS EXPENSES	216	22
ELECTRIC PAYABLE TO GENERAL - PAYROLL AND INSURANCE	4,792	23
ELECTRIC PAYABLE TO GENERAL - MISCELLANEOUS	8,418	24
Total (Acct. 233):	15,818	
Other Deferred Credits (253):		
CAPITAL CREDITS WHICH WILL BE PASSED ON TO CUSTOMERS	2,144	25
Total (Acct. 253):	2,144	

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	1,204,824	789,910	0	0	1,994,734	1
Materials and Supplies	2,996	29,289	0	0	32,285	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	138,426	428,589	0	0	567,015	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	848,555	26,780	0	0	875,335	6
Other (specify):						
NONE					0	7
Average Net Rate Base	220,839	363,830	0	0	584,669	
Net Operating Income	(10,076)	8,742	0	0	(1,334)	8
Net Operating Income as a percent of Average Net Rate Base						
	-4.56%	2.40%	N/A	N/A	-0.23%	

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	54,341	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	558,069	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	612,410	
Net Income		
Net Income	(5,366)	5
 Percent Return on Proprietary Capital	 -0.88%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

WATER AND SEWER EXTENDED TO MOUND PARK MOBILE HOME PARK -
CONTRIBUTED BY DEVELOPER

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

THE ELECTRIC UTILITY HAS RECEIVED A CDBG GRANT TO HELP FINANCE THE
PURCHASE AND INSTALLATION OF A NEW DIESEL GENERATING UNIT.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

(KA LETTERHEAD)

To the President and Village Board
of the Village of Viola
Viola, Wisconsin 54664

We have compiled the balance sheets of the Viola Municipal Electric and Water Utility as of December 31, 1999 and 1998, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

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

KIESLING ASSOCIATES LLP
Viroqua, Wisconsin
March 30, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 13, 2000

Mr. John Severson, Village Clerk
Viola Municipal Water and Electric Utility
P.O. Box 38
Viola, WI 54664-0038

1999 Analytical Review DWCCA-6130-ELE

Dear Mr. Severson:

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

1. During our review, we noted that the amount reported in Account 321, Structures and Improvements, Pages W-08/W-09, should be reported in Account 320, Land and Land Rights. The amount reported in Account 322, Boiler Plant Equipment, should be reported in Account 321, Structures and Improvements. This was brought to your attention in the 1998 review. Please reclassify these amounts and confirm your entries with this office.
2. The amount reported in Account 393, Stores Equipment, Pages W-08/W-09, should be reclassified to Account 394, Tools, Shop and Garage Equipment. Please confirm your entries with this office.

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

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\6130.doc

cc: Mr. William Doolan

Per utility contact with Kathy, 1/12/01:

FINANCIAL SECTION FOOTNOTES

1 & 2 plant will be corrected in 2000. Also a/c 391 and 391.1 should be moved down one line per John Vig.
ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	92,079	1
Total Sales of Water	92,079	
Other Operating Revenues		
Forfeited Discounts (470)	266	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	672	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	938	
Total Operating Revenues	93,017	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	371	8
Pumping Expenses (620-625)	6,361	9
Water Treatment Expenses (630-635)	3,376	10
Transmission and Distribution Expenses (640-655)	11,896	11
Customer Accounts Expenses (901-904)	9,851	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	19,829	14
Total Operation and Maintenance Expenses	51,684	
Other Operating Expenses		
Depreciation Expense (403)	22,510	15
Amortization Expense (404-407)		16
Taxes (408)	28,899	17
Total Other Operating Expenses	51,409	
Total Operating Expenses	103,093	
NET OPERATING INCOME	(10,076)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	285	12,294	37,067	4
Commercial	38	1,761	5,556	5
Industrial				6
Total Metered Sales to General Customers (461)	323	14,055	42,623	
Private Fire Protection Service (462)	1		258	7
Public Fire Protection Service (463)	1		41,148	8
Other Sales to Public Authorities (464)	16	3,107	7,128	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	420	922	12
 Total Sales of Water	 342	 17,582	 92,079	

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)	41,148	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	41,148	
Forfeited Discounts (470):		
Customer late payment charges	266	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	266	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	594	10
Other (specify):		
OTHER MISCELLANEOUS WATER REVENUES	78	11
Total Other Water Revenues (474)	672	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	371	4
Total Source of Supply Expenses	371	
 PUMPING EXPENSES		
Operation Labor (620)	1,184	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	2,313	7
Operation Supplies and Expenses (623)	1,536	8
Maintenance of Pumping Plant (625)	1,328	9
Total Pumping Expenses	6,361	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,914	10
Chemicals (631)	1,299	11
Operation Supplies and Expenses (632)	7	12
Maintenance of Water Treatment Plant (635)	156	13
Total Water Treatment Expenses	3,376	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	2,588	14
Operation Supplies and Expenses (641)	4,129	15
Maintenance of Distribution Reservoirs and Standpipes (650)	249	16
Maintenance of Mains (651)	158	17
Maintenance of Services (652)	1,165	18
Maintenance of Meters (653)	3,104	19
Maintenance of Hydrants (654)	503	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	11,896	

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)	1,292	22
Accounting and Collecting Labor (902)	6,065	23
Supplies and Expenses (903)	2,494	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	9,851	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,650	27
Office Supplies and Expenses (921)	332	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	1,395	30
Property Insurance (924)	438	31
Injuries and Damages (925)	541	32
Employee Pensions and Benefits (926)	8,359	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	2,426	35
Transportation Expenses (933)	940	36
Maintenance of General Plant (935)	748	37
Total Administrative and General Expenses	19,829	
 Total Operation and Maintenance Expenses	 51,684	

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		26,330	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		199	2
Net property tax equivalent		26,131	
Social Security		2,667	3
PSC Remainder Assessment		101	4
Other (specify): NONE			5
Total tax expense		<u>28,899</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			Richland	Vernon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224297	0.237114			3
County tax rate	mills		8.084982	6.528918			4
Local tax rate	mills		4.823328	4.924685			5
School tax rate	mills		15.210684	16.079898			6
Voc. school tax rate	mills		1.903219	2.011967			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		30.246510	29.782582			10
Less: state credit	mills		2.302522	2.273125			11
Net tax rate	mills		27.943988	27.509457			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.823328	4.924685			14
Combined School Tax Rate	mills		17.113903	18.091865			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		21.937231	23.016550			17
Total Tax Rate	mills		30.246510	29.782582			18
Ratio of Local and School Tax to Total	dec.		0.725281	0.772819			19
Total tax net of state credit	mills		27.943988	27.509457			20
Net Local and School Tax Rate	mills		20.267255	21.259835			21
Utility Plant, Jan. 1	\$	1,155,893	936,140	219,753			22
Materials & Supplies	\$	3,257	3,257	0			23
Subtotal	\$	1,159,150	939,397	219,753			24
Less: Plant Outside Limits	\$	13,340	0	13,340			25
Taxable Assets	\$	1,145,810	939,397	206,413			26
Assessment Ratio	dec.		0.891678	0.843491			27
Assessed Value	\$	1,011,747	837,640	174,108			28
Net Local & School Rate	mills		20.267255	21.259835			29
Tax Equiv. Computed for Current Year	\$	20,678	16,977	3,701			30
Tax Equivalent per 1994 PSC Report	\$	26,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,330					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)	0		4
Structures and Improvements (311)	81		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,879		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	46,960	0	
PUMPING PLANT			
Land and Land Rights (320)	11,138		12
Structures and Improvements (321)	83,882		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,565		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	161,585	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,967		23
Total Water Treatment Plant	2,967	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	22,989		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)			0 4
Structures and Improvements (311)			81 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			46,879 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	46,960
PUMPING PLANT			
Land and Land Rights (320)			11,138 12
Structures and Improvements (321)			83,882 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			66,565 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	161,585
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,967 23
Total Water Treatment Plant	0	0	2,967
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			22,989 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)	154,379		26
Transmission and Distribution Mains (343)	584,282	81,763	27
Fire Mains (344)	0		28
Services (345)	91,291	11,683	29
Meters (346)	22,343	2,517	30
Hydrants (348)	53,901	9,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	929,185	104,963	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)	4,211		36
Transportation Equipment (392)	5,588		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	4,634		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	763		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	15,196	0	
Total utility plant in service directly assignable	1,155,893	104,963	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,155,893	104,963	

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)			154,379 26
Transmission and Distribution Mains (343)	3,780		662,265 27
Fire Mains (344)			0 28
Services (345)	1,500		101,474 29
Meters (346)	320		24,540 30
Hydrants (348)	1,500		61,401 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,100	0	1,027,048
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			4,211 36
Transportation Equipment (392)			5,588 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			4,634 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			763 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	15,196
Total utility plant in service directly assignable	7,100	0	1,253,756
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,100	0	1,253,756

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,628	1,628	1
February			1,416	1,416	2
March			1,560	1,560	3
April			1,545	1,545	4
May			1,602	1,602	5
June			1,991	1,991	6
July			2,428	2,428	7
August			1,872	1,872	8
September			1,789	1,789	9
October			1,675	1,675	10
November			1,637	1,637	11
December			1,647	1,647	12
Total for year	0	0	20,790	20,790	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				1,250	14
Other utility use explanation:					15
HYDRANT FLUSHING AND OTHER UTILITY USE					
Water pumped into distribution system				19,540	16
Less: Water sold				17,582	17
Losses and unaccounted for				1,958	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				274	21
Date of maximum: 7/15/1999					22
Cause of maximum:					23
ELECTRICAL GENERATION					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 2/19/1999					25
Total KWH used for pumping for the year				33,382	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)	
RAILROAD STREET	3	350	10	288,000	Yes	1
MCKINLEY STREET	4	400	14	720,000	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	WELL 3	WELL 4	1
Location	RAILROAD STREET	MCKINLEY STREET	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	F-M	F-M	5
Year Installed	1989	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	9 10
Year Installed	1989	1990	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			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	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons	140,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	2,392	0	630	0	1,762	1
M	D	6.000	13,223	0	0	0	13,223	2
P	D	6.000	6,912	3,322	0	0	10,234	3
M	D	8.000	5,883	0	0	0	5,883	4
P	D	8.000	1,415	0	0	0	1,415	5
Total Within Municipality			29,825	3,322	630	0	32,517	
P	D	8.000	1,350	0	0	0	1,350	6
Total Outside of Municipality			1,350	0	0	0	1,350	
Total Utility			31,175	3,322	630	0	33,867	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	277	48	15	0	310	25	1
M	1.000	55	0	0	0	55		2
M	1.250	2	0	0	0	2		3
M	1.500	1	0	0	0	1		4
M	2.000	5	0	0	0	5		5
M	4.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
Total Utility		344	48	15	0	377	25	

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	319	36	8	(3)	344	13	1
1.000	7	2	0	0	9	0	2
1.500	2	0	0	0	2	0	3
2.000	4	0	0	0	4	2	4
3.000	1	0	0	0	1	1	5
4.000	2	0	0	0	2	1	6
6.000	1	0	0	0	1	1	7
Total:	336	38	8	(3)	363	18	

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	285	32	0	8	0	19	344	1
1.000	0	5	0	4	0	0	9	2
1.500	0	0	0	1	0	1	2	3
2.000	0	1	0	1	0	2	4	4
3.000	0	0	0	1	0	0	1	5
4.000	0	0	0	1	1	0	2	6
6.000	0	0	0	1	0	0	1	7
Total:	285	38	0	17	1	22	363	

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	1				1	1
Within Municipality	50	7	2		55	2
Total Fire Hydrants	51	7	2	0	56	
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:	50
Number of distribution system valves end of year:	134
Number of distribution valves operated during year:	25

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

per utility response: 321 moved to 320, 322 moved to 321, 393 moved to 394,
391.1 moved to 392 and 391 moved to 391.1.
ele

Water Mains (Page W-15)

MAIN ADDITIONS FINANCED BY CUSTOMER CONTRIBUTIONS AND SEWER CONSTRUCTION
PROJECT.

Water Services (Page W-16)

ADDITIONS OF WATER SERVICES WERE FINANCED BY DEVELOPER CONTRIBUTIONS IN ALL
OF CONSTRUCTION.

Meters (Page W-17)

ADJUSTMENT NECESSARY TO CORRECT PHYSICAL COUNTS.

Hydrants and Distribution System Valves (Page W-18)

WITH A UTILITY OF THIS SIZE, THERE WASN'T ENOUGH MANPOWER IN CURRENT YEAR TC
OPERATE 50%. UTILITY INTENDS TO COMPLY IN 2000.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	298,651	1
Total Sales of Electricity	298,651	
Other Operating Revenues		
Forfeited Discounts (450)	937	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	364	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	1,301	
Total Operating Revenues	299,952	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	147,279	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	26,652	11
Customer Accounts Expenses (901-904)	19,617	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	42,106	14
Total Operation and Maintenance Expenses	235,654	
Other Expenses		
Depreciation Expense (403)	35,061	15
Amortization Expense (404-407)		16
Taxes (408)	20,495	17
Total Other Expenses	55,556	
Total Operating Expenses	291,210	
NET OPERATING INCOME	8,742	

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	937	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	937	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER MISCELLANEOUS REVENUES	364	7
Total Other Electric Revenues (456)	364	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	1,255	11
Fuel (539)	1,293	12
Operation Supplies and Expenses (540)	508	13
Maintenance of Other Power Production Plant (543)	8,260	14
Total Other Power Generation Expenses	11,316	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	135,963	15
Other Expenses (546)		16
Total Other Power Supply Expenses	135,963	
Total Power Production Expenses	147,279	
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)	210	20
Line and Station Labor (561)	4,869	21
Line and Station Supplies and Expenses (562)	6,134	22
Street Lighting and Signal System Expenses (565)	1,130	23
Meter Expenses (566)	39	24
Customer Installations Expenses (567)	118	25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	854	27
Maintenance of Lines (572)	13,257	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)	41	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	26,652	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,080	33
Accounting and Collecting Labor (902)	9,937	34
Supplies and Expenses (903)	7,600	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	19,617	
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)	5,088	38
Office Supplies and Expenses (921)	710	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	6,835	41
Property Insurance (924)	786	42
Injuries and Damages (925)	1,886	43
Employee Pensions and Benefits (926)	14,251	44
Regulatory Commission Expenses (928)	2,177	45
Miscellaneous General Expenses (930)	4,642	46
Transportation Expenses (933)	4,023	47
Maintenance of General Plant (935)	1,708	48
Total Administrative and General Expenses	42,106	
 Total Operation and Maintenance Expenses	 235,654	

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		14,026	1
Social Security		4,776	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		335	4
Other (specify): LICENSE FEE		1,358	5
Total tax expense		<u>20,495</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			Richland	Vernon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224297	0.237114			3
County tax rate	mills		8.084982	6.528918			4
Local tax rate	mills		4.823328	4.924685			5
School tax rate	mills		15.210684	16.079898			6
Voc. school tax rate	mills		1.903219	2.011967			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		30.246510	29.782582			10
Less: state credit	mills		2.108898	2.164880			11
Net tax rate	mills		28.137612	27.617702			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.823328	4.924685			14
Combined School Tax Rate	mills		17.113903	18.091865			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		21.937231	23.016550			17
Total Tax Rate	mills		30.246510	29.782582			18
Ratio of Local and School Tax to Total	dec.		0.725281	0.772819			19
Total tax net of state credit	mills		28.137612	27.617702			20
Net Local and School Tax Rate	mills		20.407687	21.343489			21
Utility Plant, Jan. 1	\$	769,628	412,095	357,533			22
Materials & Supplies	\$	29,846	14,923	14,923			23
Subtotal	\$	799,474	427,018	372,456			24
Less: Plant Outside Limits	\$	24,995	0	24,995			25
Taxable Assets	\$	774,479	427,018	347,461			26
Assessment Ratio	dec.		0.891678	0.843491			27
Assessed Value	\$	673,843	380,763	293,080			28
Net Local & School Rate	mills		20.407687	21.343489			29
Tax Equiv. Computed for Current Year	\$	14,026	7,770	6,255			30
Tax Equivalent per 1994 PSC Report	\$	13,744					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	14,026					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	475		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	475	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)	1,793		18
Structures and Improvements (341)	21,177		19
Fuel Holders, Producers and Accessories (342)	1,480		20
Prime Movers (343)	76,044		21
Generators (344)	18,080		22
Accessory Electric Equipment (345)	17,744		23
Miscellaneous Power Plant Equipment (346)	840		24
Total Other Production Plant	137,158	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)			475 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	475
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)			1,793 18
Structures and Improvements (341)			21,177 19
Fuel Holders, Producers and Accessories (342)			1,480 20
Prime Movers (343)			76,044 21
Generators (344)			18,080 22
Accessory Electric Equipment (345)			17,744 23
Miscellaneous Power Plant Equipment (346)			840 24
Total Other Production Plant	0	0	137,158
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	137,107	1,093	38
Overhead Conductors and Devices (365)	114,758	2,501	39
Underground Conduit (366)	121		40
Underground Conductors and Devices (367)	27,932	19,462	41
Line Transformers (368)	106,646	11,643	42
Services (369)	81,986	14,406	43
Meters (370)	20,467		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	35,000	236	47
Total Distribution Plant	524,017	49,341	
GENERAL PLANT			
Land and Land Rights (389)	7,000		48
Structures and Improvements (390)	21,305		49
Office Furniture and Equipment (391)	2,009		50
Computer Equipment (391.1)	4,211		51
Transportation Equipment (392)	55,724		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	5,886	952	54
Laboratory Equipment (395)	3,246		55
Power Operated Equipment (396)	3,423		56
Communication Equipment (397)	5,625	880	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			138,200 38
Overhead Conductors and Devices (365)			117,259 39
Underground Conduit (366)			121 40
Underground Conductors and Devices (367)			47,394 41
Line Transformers (368)	11,060		107,229 42
Services (369)			96,392 43
Meters (370)		(450)	20,017 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			35,236 47
Total Distribution Plant	11,060	(450)	561,848
GENERAL PLANT			
Land and Land Rights (389)			7,000 48
Structures and Improvements (390)			21,305 49
Office Furniture and Equipment (391)			2,009 50
Computer Equipment (391.1)			4,211 51
Transportation Equipment (392)			55,724 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			6,838 54
Laboratory Equipment (395)			3,246 55
Power Operated Equipment (396)			3,423 56
Communication Equipment (397)			6,505 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	108,429	1,832	
Total utility plant in service directly assignable	770,079	51,173	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	770,079	51,173	

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	0	0	110,261
Total utility plant in service directly assignable	11,060	(450)	809,742
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	11,060	(450)	809,742

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)	0.60	6.50	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		0.35	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	0 8
Total	0 9
Customers served at other than rural rates:	10
Farm	0 11
Nonfarm	5 12
Total	5 13
Total customers on rural lines at end of year	5 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	975	Tuesday	01/05/1999	09:00	497	1
February	02	845	Monday	02/22/1999	09:00	413	2
March	03	836	Monday	03/08/1999	13:00	440	3
April	04	821	Friday	04/23/1999	11:00	388	4
May	05	797	Friday	05/28/1999	13:00	388	5
June	06	828	Monday	06/07/1999	11:00	369	6
July	07	1,045	Thursday	07/29/1999	17:00	410	7
August	08	955	Friday	08/27/1999	16:00	416	8
September	09	1,063	Friday	09/03/1999	15:00	394	9
October	10	733	Friday	10/01/1999	20:00	400	10
November	11	870	Monday	11/29/1999	18:00	430	11
December	12	876	Monday	12/20/1999	19:00	499	12
Total		10,644				5,044	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
30 minutes integrated	DPC

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	3	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	3	7
Purchases	5,044	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	5,047	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	4,848	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	4,848	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	199	27
Total Energy Losses	199	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.9429%	29
Total Disposition of Energy	5,047	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	320	2,373	1
Total Sales for Residential Sales		320	2,373	
Commercial & Industrial				
INTERDEPARTMENTAL	CG-1	3	33	2
SMALL COMMERCIAL - RURAL	CG-1	1	2	3
SMALL COMMERCIAL & INDUSTRIAL	CG-1	75	1,133	4
LARGE COMMERCIAL & INDUSTRIAL	CP-1	2	1,161	5
Total Sales for Commercial & Industrial		81	2,329	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	15	146	6
Total Sales for Public Street & Highway Lighting		15	146	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		416	4,848	

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)	
0		161,253	(14,127)	147,126	1
0	0	161,253	(14,127)	147,126	
0		2,509	(196)	2,313	2
0		282	(14)	268	3
0		79,674	(6,669)	73,005	4
4,032		67,954	(7,194)	60,760	5
4,032	0	150,419	(14,073)	136,346	
0		16,046	(867)	15,179	6
0	0	16,046	(867)	15,179	
				0	7
0	0	0	0	0	
4,032	0	327,718	(29,067)	298,651	

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	DAIRYLAND POWER				1
Point of Delivery	GENERATION STATION				2
Type of Power Purchased (firm, dump, etc.)	NON FIRM				3
Voltage at Which Delivered					4
Point of Metering	GENERATION STATION				5
Total of 12 Monthly Maximum Demands -- kW	10,644				6
Average load factor	64.9153%				7
Total Cost of Purchased Power	135,963				8
Average cost per kWh	0.0270				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	497				12
February	413				13
March	440				14
April	388				15
May	388				16
June	369				17
July	410				18
August	416				19
September	394				20
October	400				21
November	430				22
December	499				23
Total kWh (000)	5,044	0			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)	1
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	3	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	1,060	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	6,193	15
Cost per kWh of Net Generation (\$)	2,064	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	3	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	3	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	12	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	BLANK				1
Unit Identification	1				2
Type of Generation	INT COMB				3
kWh Net Generation (000)	3				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)	900				7
Date and Hour of Such Maximum Demand					8
Load Factor	0.0004				9
Maximum Net Generation in Any One Day	3				10
Date of Such Maximum	07/15/1999				11
Number of Hours Generators Operated	3				12
Maximum Continuous or Dependable Capacity--kW	1,060				13
Is Plant Owned or Leased?	O				14
Total Production Expenses	6,193				15
Cost per kWh of Net Generation (\$)	2,064.3333				16
Monthly Net Generation --- kWh (000):					17
January					18
February					19
March					20
April					21
May					22
June					23
July	3				24
August					25
September					26
October					27
November					28
December					29
Total kWh (000)	3				30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)	12				33
Average Cost per Barrel of Oil Burned (\$)	30.2400				34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)	115.4300				54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	2
VIOLA GENE	2	1965	RECIP F&M	F & M	1,200	850	1
VIOLA GENE	1	1947	RECIP	F&M	400	600	2
Total						<u><u>1,450</u></u>	

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
1965	2,400	2	665	700	665	630	1
1947	2,400	1	415	400	415	430	2
Total		3	1,080	1,100	1,080	1,060	

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

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

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	441	176	5,142	1
Acquired during year	1	31	820	2
Total	442	207	5,962	3
Retired during year	0	79	1,619	4
Sales, transfers or adjustments increase (decrease)	0	(35)	(1,046)	5
Number end of year	442	93	3,297	6
Number end of year accounted for as follows:				7
In customers' use	419	65	2,585	8
In utility's use	3	3	30	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	20	25	682	12
Total end of year	442	93	3,297	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	66	66,628	1
Sodium Vapor	100	32	32,304	2
Sodium Vapor	250	21	21,200	3
Total		119	120,132	
Ornamental				
Sodium Vapor	250	26	26,247	4
Total		26	26,247	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

A/C 562 - UTILITY HAD AN INCREASE OF ACTIVITY DUE TO LINE REBUILD PROJECT IN 1999.

A/C 572 - THE UTILITY HAD INCREASED COSTS IN 1999 DUE TO LINE REBUILD PROJECTS.

Electric Utility Plant in Service (Page E-06)

ADJUSTMENT NECESSARY DUE TO ADDITIONAL RETIREMENT RECORDED AFTER PSC WAS FINALIZED IN MARCH 1999.

Street Lighting Equipment (Page E-23)

KWH USED ANNUALLY WAS ALLOCATED ACCORDING TO THE TYPE OF LIGHT.
