



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 811 MAIN STREET
CASHTON, WI 54619

For the Year Ended: DECEMBER 31, 1998

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

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

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

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	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: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 811 MAIN STREET
CASHTON, WI 54619

When was utility organized? 1/1/1909

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LUCY SCHMITZ

Title: VILLAGE CLERK

Office Address:

811 MAIN STREET
CASHTON, WI 54619

Telephone: (608) 654 - 7828

Fax Number: (608) 654 - 7983

E-mail Address:

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

Name: JOHN E. VIG

Title: PARTNER-IN-CHARGE

Office Address: KIESLING ASSOCIATES

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

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

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

Name: JOHN E. VIG

Title: PARTNER-IN-CHARGE

Office Address: KIESLING ASSOCIATES

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: 12/31/1997

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

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JOHN HAUSER

Title: UTILITY SUPERVISOR

Office Address:

P.O. BOX 188
CASHTON, WI 54619

Telephone: (608) 654 - 5160

Fax Number: (608) 654 - 7383

E-mail Address:

Name of utility commission/committee: CASHTON BOARD OF TRUSTEES

Names of members of utility commission/committee:

- ROBERT AMUNDSON, TRUSTEE
 - BARBARA BARGABOS, TRUSTEE
 - GERALD EDDY, PRESIDENT
 - GREGORY GRIER, TRUSTEE
 - LEVI MILLER, TRUSTEE
 - LUCY SCHMITZ, CLERK-TREASURER
 - NELBERT SEITZ, TRUSTEE
 - STEVEN TRESCHER, TRUSTEE
-

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:

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)	513,985	484,294	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	359,817	313,963	2
Depreciation Expense (403)	60,909	57,460	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	42,391	45,273	5
Total Operating Expenses	463,117	416,696	
Net Operating Income	50,868	67,598	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	50,868	67,598	
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)	15,478	14,983	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	15,478	14,983	
Total Income	66,346	82,581	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	74	13
Total Miscellaneous Income Deductions	0	74	
Income Before Interest Charges	66,346	82,507	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	721	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	935	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	721	935	
Net Income	65,625	81,572	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,332,268	1,250,696	20
Balance Transferred from Income (433)	65,625	81,572	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,397,893	1,332,268	

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 INVESTMENTS AND ADVANCES	15,478	5
Total (Acct. 419):	15,478	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	132,884	381,101	0	0	513,985	1
Less: interdepartmental sales	0	8,316	0	0	8,316	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	132,884	372,785	0	0	505,669	

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	16,334		16,334	1
Electric operating expenses	44,678		44,678	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	2,250		2,250	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	63,262	0	63,262	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,952,926	1,826,733	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	880,705	818,908	2
Net Utility Plant	1,072,221	1,007,825	
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)	108,031	120,027	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	108,031	120,027	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	89,326	92,448	8
Temporary Cash Investments (132)	242,919	214,894	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	48,830	51,931	11
Other Accounts Receivable (143)	41,496	198	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	67,642	51,202	14
Materials and Supplies (150)	42,122	38,661	15
Prepayments (165)	2,188	2,689	16
Other Current and Accrued Assets (170)	1,454	1,703	17
Total Current and Accrued Assets	535,977	453,726	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	39,336	0	20
Total Deferred Debits	39,336	0	
Total Assets and Other Debits	1,755,565	1,581,578	

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)	118,513	118,513	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,397,893	1,332,268	23
Total Proprietary Capital	1,516,406	1,450,781	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	8,374	12,215	26
Total Long-Term Debt	8,374	12,215	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	91,679	19,230	28
Payables to Municipality (233)	3,736	3,801	29
Customer Deposits (235)	195	195	30
Taxes Accrued (236)	36,853	39,685	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	155		33
Total Current and Accrued Liabilities	132,618	62,911	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
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)	98,167	55,671	41
Total Liabilities and Other Credits	1,755,565	1,581,578	

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)	1,007,353	0	0	945,573	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	1,007,353	0	0	945,573	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	164,633	0	0	716,072	10
Total Accumulated Provision	164,633	0	0	716,072	
Net Utility Plant	842,720	0	0	229,501	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	143,156	675,752			818,908	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,589	40,320			60,909	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	888				888	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	21,477	40,320	0	0	61,797	13
Debits during year						14
Book cost of plant retired	0	0			0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	164,633	716,072	0	0	880,705	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.20%	4.43%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	720				720	439	1
Other			36,409		36,409	32,990	2
Total Electric Utility					37,129	33,429	

Account	Total End of Year	Amount Prior Year	
Electric utility total	37,129	33,429	1
Water utility	4,993	5,232	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	42,122	38,661	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	118,513	1
Changes during year (explain):		2
Balance end of year	<u>118,513</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)	
Other Long-Term Debt (224)					
CAPITAL LEASE PAYABLE	12/26/1996	12/26/2000	5.90%	8,374	1
Total for Account 224				8,374	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	39,685	1
Accruals:		
Charged water department expense	19,762	2
Charged electric department expense	22,629	3
Charged sewer department expense	343	4
Other (explain):		
NONE		5
Total Accruals and other credits	42,734	
Taxes paid during year:		
County, state and local taxes	39,685	6
Social Security taxes	4,840	7
PSC Remainder Assessment	598	8
Other (explain):		
WI GROSS RECEIPTS TAX	145	9
SPECIAL ASSESSMENTS BY MEUW	298	10
Total payments and other debits	45,566	
Balance end of year	36,853	

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)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPITAL LEASE	0	721	721	0	3
Subtotal	0	721	721	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	721	721	0	

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	55,291	380	0	0	0	55,671	1
Add credits during year:							
For Services	1,763					1,763	2
For Mains	36,524					36,524	3
Other (specify):							
HYDRANTS	4,209					4,209	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	97,787	380	0	0	0	98,167	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	41,496					41,496	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):		
INVESTMENT IN MUNICIPALITY	69,730	1
INVESTMENT IN SEWER-BALANCE BEING RETIRE ON LONG TERM BASIS	38,301	2
Total (Acct. 123):	108,031	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,884	6
Electric	38,946	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	48,830	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
GRANT RECEIVABLE	41,496	12
Total (Acct. 143):	41,496	
Receivables from Municipality (145):		
DUE FROM SEWER - W/S ALLOCATION	2,347	13
DUE FROM GENERAL - RECOVERY OF FEMA FUNDS	5,929	14
REIMBURSEMENT FOR GARBAGE TRUCK	11,500	15
PUBLIC FIRE PROTECTION	47,866	16
Total (Acct. 145):	67,642	
Prepayments (165):		
PREPAID INSURANCE	2,188	17
Total (Acct. 165):	2,188	

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		18
Total (Acct. 182):		0
Other Deferred Debits (183):		
CYLINDER CHARGES ON GENERATOR	39,336	19
Total (Acct. 183):	39,336	
Payables to Municipality (233):		
DUE TO GENERAL - HEALTH INSURANCE	1,272	20
DUE TO GENERAL - PENSION EXPENSES	2,464	21
Total (Acct. 233):	3,736	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	977,466	912,363	0	0	1,889,829	1
Materials and Supplies	5,112	35,279	0	0	40,391	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	153,894	695,912	0	0	849,806	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	76,539	380	0	0	76,919	6
Other (specify):					0	7
Average Net Rate Base	752,145	251,350	0	0	1,003,495	
Net Operating Income	45,126	5,742	0	0	50,868	8
Net Operating Income as a percent of Average Net Rate Base	6.00%	2.28%	N/A	N/A	5.07%	

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	118,513	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,365,080	3
Other (Specify):		4
Total Average Proprietary Capital	1,483,593	
Net Income		
Net Income	65,625	5
Percent Return on Proprietary Capital	4.42%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

THE PSC AUTHORIZED THE DEFERRAL OF EXTRAORDINARY EXPENSES
RELATING TO THE UTILITIES REPAIR OF CRACKED CYLINDER HEADS ON ITS
INTERNAL COMBUSTION ENGINE USED IN POWER GENERATION.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

ACCOUNT 183: IN 1998, THE VILLAGE REPAIRED CRACKED CYLINDER HEADS IN ITS INTERNAL COMBUSTION ENGINES USED IN POWER GENERATION. ON JANUARY 14, 1999 PSC AUTHORIZED THE UTILITY TO DEFER THESE EXPENSES AS EXTRAORDINARY, PER PSC'S STATEMENT OF POSITION 94-01.

Signature Page (Page ii)

(KA LETTERHEAD)

To the President and Village Board
of the Village of Cashton
Cashton, Wisconsin 54619

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

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

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

KIESLING ASSOCIATES, LLP
Viroqua, Wisconsin
March 26, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 9, 1999

Ms. Lucy Schmitz, Village Clerk
Cashton Municipal Electric And Water Utility
811 Main Street
Cashton, WI 54619-2001

1998 Analytical Review DWCCA-970-PJL

Dear Ms. Schmitz:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

1. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.

2. Thank you for your note regarding the problem with the Average Cost Per Therm Burned number on page E-15. The issue has been referred to our programmer.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\june 9 1999 rev letters L.dc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	131,127	1
Total Sales of Water	131,127	
Other Operating Revenues		
Forfeited Discounts (470)	641	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,116	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,757	
Total Operating Revenues	132,884	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	6,463	8
Pumping Expenses (620-625)	9,853	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	11,236	11
Customer Accounts Expenses (901-904)	1,098	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	18,757	14
Total Operation and Maintenance Expenses	47,407	
Other Operating Expenses		
Depreciation Expense (403)	20,589	15
Amortization Expense (404-407)		16
Taxes (408)	19,762	17
Total Other Operating Expenses	40,351	
Total Operating Expenses	87,758	
NET OPERATING INCOME	45,126	

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	2	112	487	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	112	487	
Metered Sales to General Customers (461)				
Residential	413	15,963	61,769	4
Commercial	58	5,292	15,086	5
Industrial				6
Total Metered Sales to General Customers (461)	471	21,255	76,855	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		47,866	8
Other Sales to Public Authorities (464)	14	1,629	5,919	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	488	22,996	131,127	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	47,866	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)	47,866	
Forfeited Discounts (470):		
Customer late payment charges	505	5
Other (specify): OTHER WATER REVENUES	136	6
Total Forfeited Discounts (470)	641	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,116	10
Other (specify): NONE		11
Total Other Water Revenues (474)	1,116	
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)	3,625	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	2,838	4
Total Source of Supply Expenses	6,463	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)	8,316	6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)	1,537	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	9,853	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	71	16
Maintenance of Mains (651)	5,535	17
Maintenance of Services (652)	1,890	18
Maintenance of Meters (653)	2,438	19
Maintenance of Hydrants (654)	913	20
Maintenance of Other Plant (655)	389	21
Total Transmission and Distribution Expenses	11,236	

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)	1,098	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	1,098	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	3,829	27
Office Supplies and Expenses (921)	2,441	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,545	30
Property Insurance (924)	1,771	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	8,996	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	175	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	18,757	
 Total Operation and Maintenance Expenses	47,407	

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		18,742	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		343	2
Net property tax equivalent		18,399	
Social Security		1,250	3
PSC Remainder Assessment		113	4
Other (specify): NONE			5
Total tax expense		<u>19,762</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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.191418				3
County tax rate	mills		5.427153				4
Local tax rate	mills		6.071898				5
School tax rate	mills		12.537280				6
Voc. school tax rate	mills		1.992697				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.220446				10
Less: state credit	mills		2.081815				11
Net tax rate	mills		24.138631				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.071898				14
Combined School Tax Rate	mills		14.529977				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.601875				17
Total Tax Rate	mills		26.220446				18
Ratio of Local and School Tax to Total	dec.		0.785718				19
Total tax net of state credit	mills		24.138631				20
Net Local and School Tax Rate	mills		18.966156				21
Utility Plant, Jan. 1	\$	947,579	947,579				22
Materials & Supplies	\$	5,232	5,232				23
Subtotal	\$	952,811	952,811				24
Less: Plant Outside Limits	\$	10,360	10,360				25
Taxable Assets	\$	942,451	942,451				26
Assessment Ratio	dec.		1.048504				27
Assessed Value	\$	988,164	988,164				28
Net Local & School Rate	mills		18.966156				29
Tax Equiv. Computed for Current Year	\$	18,742	18,742				30
Tax Equivalent per 1994 PSC Report	\$	17,099					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	18,742					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)	726		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)	51,188		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	51,914	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	5,929		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	53,239		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	59,168	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	345		23
Total Water Treatment Plant	345	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		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)			726 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)			51,188 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	51,914
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			5,929 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			53,239 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	59,168
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			345 23
Total Water Treatment Plant	0	0	345
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			500 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)	26,075		26
Transmission and Distribution Mains (343)	560,300	50,561	27
Fire Mains (344)	0		28
Services (345)	89,244	900	29
Meters (346)	34,466	1,731	30
Hydrants (348)	94,706	4,209	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	805,291	57,401	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,056		35
Computer Equipment (391.1)	9,174		36
Transportation Equipment (392)	13,902		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	4,729	2,373	44
Other Tangible Property (399)	0		45
Total General Plant	30,861	2,373	
Total utility plant in service directly assignable	947,579	59,774	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	947,579	59,774	

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)			26,075 26
Transmission and Distribution Mains (343)			610,861 27
Fire Mains (344)			0 28
Services (345)			90,144 29
Meters (346)			36,197 30
Hydrants (348)			98,915 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	862,692
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,056 35
Computer Equipment (391.1)			9,174 36
Transportation Equipment (392)			13,902 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			7,102 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	33,234
Total utility plant in service directly assignable	0	0	1,007,353
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,007,353

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			2,901	2,901	1
February			1,934	1,934	2
March			2,133	2,133	3
April			2,023	2,023	4
May			2,334	2,334	5
June			2,485	2,485	6
July			2,359	2,359	7
August			2,343	2,343	8
September			2,381	2,381	9
October			2,280	2,280	10
November			1,646	1,646	11
December			2,058	2,058	12
Total for year	0	0	26,877	26,877	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				26,877	16
Less: Water sold				22,996	17
Losses and unaccounted for				3,881	18
Percent unaccounted for to the nearest whole percent (%)				14%	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				176	21
Date of maximum: 11/6/1998					22
Cause of maximum:					23
FLUSHED HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				29	24
Date of minimum: 6/19/1998					25
Total KWH used for pumping for the year				111,000	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)	
CREMER STREET	4	852	12	432,000	Yes	1
BRODY STREET	5	860	12	432,000	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	4	5	1
Location	CREMER STREET	BRODY STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	WORTHINGTON	PEERLESS	5
Year Installed	1960	1968	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	300	300	8
Pump Motor or Standby Engine Mfr	GE	FRANKLIN	10
Year Installed	1960	1994	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CREMER STREET		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1919		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	100		6
Total capacity in gallons	80,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		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

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	T	2.000	177	0	0	0	177	1
M	T	4.000	1,235	0	0	0	1,235	2
M	T	6.000	35,547	0	0	0	35,547	3
M	T	8.000	1,629	1,214	0	0	2,843	4
Total Within Municipality			38,588	1,214	0	0	39,802	
Total Utility			38,588	1,214	0	0	39,802	

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	452	0	0	0	452		1
M	1.000	6	1	0	0	7		2
M	2.000	4	0	0	0	4		3
M	4.000	5	0	0	0	5		4
M	6.000	2	0	0	0	2		5
Total Utility		469	1	0	0	470	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	481	24	0	(19)	486	31	1
1.000	9	2	0	(1)	10	0	2
1.500	3	0	0	0	3	0	3
2.000	9	0	0	(2)	7	0	4
4.000	2	0	0	0	2	0	5
6.000	2	0	0	0	2	0	6
Total:	506	26	0	(22)	510	31	

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	413	48	0	6	0	19	486	1
1.000	0	5	0	3	0	2	10	2
1.500	0	2	0	0	0	1	3	3
2.000	0	3	0	3	0	1	7	4
4.000	0	0	0	1	1	0	2	5
6.000	0	0	0	1	1	0	2	6
Total:	413	58	0	14	2	23	510	

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	75	2			77	2
Total Fire Hydrants	75	2	0	0	77	
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:	77
Number of distribution system valves end of year:	106
Number of distribution valves operated during year:	106

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 930: IN 1997, THE UTILITY HAD A HIGH VOLUME OF MISCELLANEOUS EXPENSE THAT WAS NOT REPEATED IN 1998.

Water Mains (Page W-15)

MAIN ADDITIONS WERE FINANCED THROUGH GRANT CONTRIBUTIONS AT THE INDUSTRIAL PARK.

Water Services (Page W-16)

SERVICES ADDITIONS WERE FINANCED THROUGH GRANT CONTRIBUTIONS AT THE INDUSTRIAL PARK.

Meters (Page W-17)

THE ADJUSTMENTS MADE IN CLOUMN (E) ADJUSTED AMOUNTS TO ACTUAL AT YEAR END.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	366,468	1
Total Sales of Electricity	366,468	
Other Operating Revenues		
Forfeited Discounts (450)	1,699	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)	12,934	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	14,633	
Total Operating Revenues	381,101	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	246,495	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	22,652	11
Customer Accounts Expenses (901-904)	1,497	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	41,766	14
Total Operation and Maintenance Expenses	312,410	
Other Expenses		
Depreciation Expense (403)	40,320	15
Amortization Expense (404-407)		16
Taxes (408)	22,629	17
Total Other Expenses	62,949	
Total Operating Expenses	375,359	
NET OPERATING INCOME	5,742	

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	1,699	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	1,699	
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):		
GENERATING DEMAND PAYMENTS AND OTHER MISCELLANEOUS	12,855	7
FIRE PROTECTION	79	8
Total Other Electric Revenues (456)	12,934	
Amortization of Construction Grants (457):		
NONE		9
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)	14,171	11
Fuel (539)	15,117	12
Operation Supplies and Expenses (540)	4,623	13
Maintenance of Other Power Production Plant (543)	23,758	14
Total Other Power Generation Expenses	57,669	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	186,846	15
Other Expenses (546)	1,980	16
Total Other Power Supply Expenses	188,826	
Total Power Production Expenses	246,495	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	2,739	27
Maintenance of Lines (572)	8,045	28
Maintenance of Line Transformers (573)	187	29
Maintenance of Street Lighting and Signal Systems (574)	3,171	30
Maintenance of Meters (575)	331	31
Maintenance of Miscellaneous Distribution Plant (576)	8,179	32
Total Distribution Expenses	22,652	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,497	33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	1,497	
 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)	7,667	38
Office Supplies and Expenses (921)	3,423	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	2,265	41
Property Insurance (924)	3,981	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	13,410	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	2,836	46
Transportation Expenses (933)	8,184	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	41,766	
Total Operation and Maintenance Expenses	312,410	

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		18,111	1
Social Security		3,590	2
Wisconsin Gross Receipts Tax		145	3
PSC Remainder Assessment		485	4
Other (specify): SPECIAL ASSESSMENT BY MEUW		298	5
Total tax expense		22,629	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.191418				3
County tax rate	mills		5.427153				4
Local tax rate	mills		6.071898				5
School tax rate	mills		12.537280				6
Voc. school tax rate	mills		1.992697				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.220446				10
Less: state credit	mills		2.081815				11
Net tax rate	mills		24.138631				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.071898				14
Combined School Tax Rate	mills		14.529977				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.601875				17
Total Tax Rate	mills		26.220446				18
Ratio of Local and School Tax to Total	dec.		0.785718				19
Total tax net of state credit	mills		24.138631				20
Net Local and School Tax Rate	mills		18.966156				21
Utility Plant, Jan. 1	\$	879,154	879,154				22
Materials & Supplies	\$	33,429	33,429				23
Subtotal	\$	912,583	912,583				24
Less: Plant Outside Limits	\$	1,854	1,854				25
Taxable Assets	\$	910,729	910,729				26
Assessment Ratio	dec.		1.048504				27
Assessed Value	\$	954,903	954,903				28
Net Local & School Rate	mills		18.966156				29
Tax Equiv. Computed for Current Year	\$	18,111	18,111				30
Tax Equivalent per 1994 PSC Report	\$	17,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	18,111					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	1,498	1,402	18
Structures and Improvements (341)	29,739		19
Fuel Holders, Producers and Accessories (342)	23,246		20
Prime Movers (343)	159,646		21
Generators (344)	83,192	10,816	22
Accessory Electric Equipment (345)	49,379		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	346,700	12,218	
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)			2,900 18
Structures and Improvements (341)			29,739 19
Fuel Holders, Producers and Accessories (342)			23,246 20
Prime Movers (343)			159,646 21
Generators (344)			94,008 22
Accessory Electric Equipment (345)			49,379 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	358,918
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	6,314		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	50,076		38
Overhead Conductors and Devices (365)	103,170	3,666	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	98,914	7,580	41
Line Transformers (368)	55,013	2,425	42
Services (369)	32,350		43
Meters (370)	31,142	364	44
Installations on Customers' Premises (371)	245		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	27,453		47
Total Distribution Plant	404,677	14,035	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	13,292	28,665	49
Office Furniture and Equipment (391)	3,828		50
Computer Equipment (391.1)	9,694		51
Transportation Equipment (392)	80,193		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			6,314 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			50,076 38
Overhead Conductors and Devices (365)			106,836 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			106,494 41
Line Transformers (368)			57,438 42
Services (369)			32,350 43
Meters (370)		1	31,507 44
Installations on Customers' Premises (371)			245 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			27,453 47
Total Distribution Plant	0	1	418,713
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			41,957 49
Office Furniture and Equipment (391)			3,828 50
Computer Equipment (391.1)			9,694 51
Transportation Equipment (392)			80,193 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	20,770		58
Other Tangible Property (399)	0	11,500	59
Total General Plant	127,777	40,165	
Total utility plant in service directly assignable	879,154	66,418	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	879,154	66,418	

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)			20,770 58
Other Tangible Property (399)			11,500 59
Total General Plant	0	0	167,942
Total utility plant in service directly assignable	0	1	945,573
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	1	945,573

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)		7.92	2
14.4/24.9 kV (25kV)			3
Other:			
3 PHASE 2.4/4.16 kV		3.58	4
UNDERGROUND 2.4/4/16 kV		3.79	5
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		0.50	6
7.2/12.5 kV (12kV)			7
14.4/24.9 kV (25kV)			8
Other:			
NONE			9
Transmission System			
34.5 kV			10
69 kV			11
115 kV			12
138 kV			13
Other:			
NONE			14

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	3 11
Nonfarm	2 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	1,409	Tuesday	01/13/1998	09:00	713	1
February	02	1,279	Monday	02/09/1998	10:00	601	2
March	03	1,237	Wednesday	03/11/1998	08:00	644	3
April	04	1,177	Friday	04/03/1998	09:00	560	4
May	05	1,192	Thursday	05/28/1998	17:00	544	5
June	06	1,457	Friday	06/26/1998	15:00	540	6
July	07	1,512	Tuesday	07/14/1998	14:00	649	7
August	08	1,428	Sunday	08/23/1998	18:00	654	8
September	09	1,218	Saturday	09/12/1998	16:00	596	9
October	10	1,080	Monday	10/05/1998	10:00	564	10
November	11	1,210	Thursday	11/19/1998	18:00	620	11
December	12	1,464	Tuesday	12/22/1998	18:00	706	12
Total	15,663					7,391	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	121	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	121	7
Purchases	7,391	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	7,512	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	7,209	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	7,209	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	303	27
Total Energy Losses	303	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.0335%	29
Total Disposition of Energy	7,512	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	437	3,548	1
Total Sales for Residential Sales		437	3,548	
Commercial & Industrial				
COMMERCIAL	CP-1	101	1,417	2
LARGE POWER	LP-1	7	1,985	3
MUNICIPAL	MP-1	4	118	4
Total Sales for Commercial & Industrial		112	3,520	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	141	5
Total Sales for Public Street & Highway Lighting		1	141	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		550	7,209	

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)	
		195,836	(20,224)	175,612	1
0	0	195,836	(20,224)	175,612	
		83,241	(7,884)	75,357	2
536	5,048	105,318	(11,076)	94,242	3
		9,017	(701)	8,316	4
536	5,048	197,576	(19,661)	177,915	
		13,808	(867)	12,941	5
0	0	13,808	(867)	12,941	
				0	6
0	0	0	0	0	
536	5,048	407,220	(40,752)	366,468	

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	STATION				2
Type of Power Purchased (firm, dump, etc.)	NON FIRM				3
Voltage at Which Delivered	2400				4
Point of Metering	GENERATIN PLANT				5
Total of 12 Monthly Maximum Demands -- kW	15,663				6
Average load factor	64.6406%				7
Total Cost of Purchased Power	169,701				8
Average cost per kWh	0.0230				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	713				12
February	601				13
March	644				14
April	560				15
May	544				16
June	540				17
July	649				18
August	654				19
September	596				20
October	564				21
November	620				22
December	706				23
Total kWh (000)	7,391	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)	
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	121	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	227	12
Maximum Continuous or Dependable Capacity--kW	1,965	13
Is Plant Owned or Leased?	██████████	14
Total Production Expenses	57,669	15
Cost per kWh of Net Generation (\$)	477	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	5	18
March	19	19
April	0	20
May	15	21
June	42	22
July	26	23
August	0	24
September	0	25
October	0	26
November	0	27
December	14	28
Total kWh (000)	121	29
Gas Consumed--Therms	17,614	30
Average Cost per Therm Burned (\$)	17,614.0000	31
Fuel Oil Consumed Barrels (42 gal.)	144	32
Average Cost per Barrel of Oil Burned (\$)	60.6200	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	255	36
Average Cost per Gallon (\$)	4.5000	37
kWh Net Generation per Gallon of Fuel Oil	24	38
kWh Net Generation per Gallon of Lubr. Oil	1	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 (\$)	124.9300	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	BLANK				1
Unit Identification	STATION				2
Type of Generation	RECIP				3
kWh Net Generation (000)	121				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.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated	227				12
Maximum Continuous or Dependable Capacity--kW	1,965				13
Is Plant Owned or Leased?	O				14
Total Production Expenses	57,669				15
Cost per kWh of Net Generation (\$)	476.6033				16
Monthly Net Generation --- kWh (000):					17
January					18
February	5				19
March	19				20
April					21
May	15				22
June	42				23
July	26				24
August					25
September					26
October					27
November					28
December	14				29
Total kWh (000)	121				30
Gas Consumed--Therms	17,614				31
Average Cost per Therm Burned (\$)	0.4400				32
Fuel Oil Consumed Barrels (42 gal.)	144				33
Average Cost per Barrel of Oil Burned (\$)	30.6200				34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons	255				37
Average Cost per Gallon (\$)	4.5000				38
kWh Net Generation per Gallon of Fuel Oil	24				39
kWh Net Generation per Gallon of Lubr. Oil	1				40
Does plant produce steam for heating or other purposes in addition to elec. generation?	N				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 (\$)	124.9300				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)	3
BLANK	2	1932	RECIP	FAIRBANK MORSE	300	450	1
BLANK	3	1969	RECIP	FAIRBANK MORSE	700	1,600	2
BLANK	1	1962	RECIP	FAIRBANK MORSE	300	690	3
Total						<u><u>2,740</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)		
1932	2,400	15	300	1	300	300	1
1969	2,400	89	1,140	1	1,190	1,190	2
1962	2,400	17	473	1	475	475	3
Total		121	1,913	3	1,965	1,965	

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

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

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	574	170	5,648	1
Acquired during year	12	5	125	2
Total	586	175	5,773	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	586	175	5,773	6
Number end of year accounted for as follows:				7
In customers' use	564	155	4,968	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	22	20	805	12
Total end of year	586	175	5,773	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				
Sodium Vapor	100	142	84,248	1
Sodium Vapor	250	32	56,284	2
Total		174	140,532	
Ornamental				
NONE				3
Total		0	0	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

ACCOUNT 538: INCREASE IN EXPENSE IS DUE TO AN INCREASE IN GENERATION IN 1998.

ACCOUNT 539: INCREASE IN EXPENSE IS DUE TO AN INCREASE IN GENERATION IN 1998.

ACCOUNT 543: INCREASE IN EXPENSE IS DUE TO REPAIRS OF CYLINDERS/HEADS ON INTERNAL COMBUSTION ENGINES.

ACCOUNT 574: THE UTILITY HAD INCREASES IN LABOR AND MATERIALS FOR 1998.

ACCOUNT 920: DECREASES IN EXPENSE DUE TO CHANGES IN 1998 WAGE ALLOCATIONS .

ACCOUNT 933: INCREASE IN EXPENSE IS DUE TO ADDITIONAL REPAIRS NECESSARY ON TRANSPORTATION EQUIPMENT IN 1998.

Electric Utility Plant in Service (Page E-06)

ADJUSTMENT IN METERS ACCOUNT IS DUE TO PRIOR YEAR ROUNDING.

Production Statistics Totals (Page E-15)

AMOUNT ON LINE 31 DOES NOT CARRYOVER FROM SCHEDULE E-16 CORRECTLY.

Substation Equipment (Page E-21)

THE UTILITY DOES NOT OWN A SUBSTATION.
