



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ELKHORN LIGHT & WATER UTILITY

Principal Office: 9 S. BROAD ST.
ELKHORN, WI 53121

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELKHORN LIGHT & WATER UTILITY

Utility Address: 9 S. BROAD ST.
ELKHORN, WI 53121

When was utility organized? 12/31/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY J HINSKE
Title: FINANCE DIRECTOR

Office Address:
9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

Telephone: (414) 741 - 5141

Fax Number: (414) 741 - 5131

E-mail Address:

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

Name: MR ARTHUR C. TILLMAN CPA
Title:

Office Address: DEIGNAN & ASSOCIATES
326 CENTER STREET
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281

Fax Number: (262) 248 - 6088

E-mail Address: deignan@genevaonline.com

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: MR ARTHUR C. TILLMAN CPA

Title:

Office Address: DEIGNAN & ASSOCIATES
326 CENTER STREET
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281

Fax Number: (262) 248 - 6088

E-mail Address: deignan@genevaonline.com

Date of most recent audit report: 4/30/2000

Period covered by most recent audit: YEAR ENDING DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MICHAEL LANGE

Title: ELECTRIC SUPERVISOR

Office Address:
9 S. BROAD ST
ELKHORN, WI 53121

Telephone: (414) 723 - 2910

Fax Number: (414) 741 - 5131

E-mail Address:

Name: TERRY WEITER

Title: PUBLIC WORKS DIRECTOR

Office Address:
9 S. BROAD ST.
ELKHORN, WI 53121

Telephone: (414) 723 - 2910

Fax Number: (414) 741 - 5131

E-mail Address:

Name of utility commission/committee: ELKHORN L&W COMMITTEE

Names of members of utility commission/committee:

- MR LES AMIDON
- MR JOHN KARCHER
- MR CHARLES VAN DYKE, CHAIRMAN

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: ALLIANT UTILITIES
500 TOWNLINE RD
BELOIT, WI 53511-5838

Contact Person: MR KEVIN KUENG

Title:

Telephone: (608) 364 - 6517

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1998 1/1/2001

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

ELECTRICAL ENGINEERING CONSULTANT

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,582,695	6,488,174	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,961,086	4,774,979	2
Depreciation Expense (403)	594,470	561,346	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	441,097	420,191	5
Total Operating Expenses	5,996,653	5,756,516	
Net Operating Income	586,042	731,658	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	586,042	731,658	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	92,049	33,231	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	257,171	302,034	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	349,220	335,265	
Total Income	935,262	1,066,923	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	935,262	1,066,923	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	329,159	337,881	14
Amortization of Debt Discount and Expense (428)	15,700	16,568	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	344,859	354,449	
Net Income	590,403	712,474	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,437,096	6,787,145	20
Balance Transferred from Income (433)	590,403	712,474	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	118,053	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	74,936	62,523	25
Total Unappropriated Earned Surplus End of Year (216)	7,834,510	7,437,096	

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 SPECIAL FUNDS	257,171	5
Total (Acct. 419):	257,171	
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):		
TRANSFER TO INSURANCE FUN	110,000	10
PRIOR PERIOD ADJUSTMENT - UNRECORDED EXPENSES 1998	2,830	11
PRIOR PERIOD ADJUSTMENT - OVERSTATED ELECTRIC REVENUES 1998	5,223	12
Total (Acct. 435)--Debit:	118,053	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
WAGES, ETC.	74,936	14
Total (Acct. 439)--Debit:	74,936	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		96,830			96,830	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		4,781			4,781	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	4,781	0	0	4,781	
Net income (or loss)	0	92,049	0	0	92,049	

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	1,178,005	5,404,690	0	0	6,582,695	1
Less: interdepartmental sales	0	62,293	0	0	62,293	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		4,602			4,602	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
UNCOLLECTABLE ACCOUNT RECOVERY	402				402	6
Revenues subject to Wisconsin Remainder Assessment						
	1,178,407	5,337,795	0	0	6,516,202	

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			0	1
Electric operating expenses			0	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			0	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	0	0	0	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	22,808,063	21,028,233	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	6,386,266	5,843,478	2
Net Utility Plant	16,421,797	15,184,755	
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)	2,665,358	4,361,910	7
Total Other Property and Investments	2,665,358	4,361,910	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,008,484	1,038,345	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	544,978	546,106	11
Other Accounts Receivable (143)	59,162	66,072	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,633	32,819	14
Materials and Supplies (150)	179,290	299,529	15
Prepayments (165)	13,240	13,240	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,812,787	1,996,111	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	134,483	150,181	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	15,573	29,456	20
Total Deferred Debits	150,056	179,637	
Total Assets and Other Debits	22,049,998	21,722,413	

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)	2,345,838	2,310,152	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	7,834,510	7,437,096	23
Total Proprietary Capital	10,180,348	9,747,248	
LONG-TERM DEBT			
Bonds (221)	5,865,000	6,045,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	505,143	506,715	26
Total Long-Term Debt	6,370,143	6,551,715	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	507,084	449,432	28
Payables to Municipality (233)	0	663,929	29
Customer Deposits (235)	1,125	447	30
Taxes Accrued (236)	374,267	354,178	31
Interest Accrued (237)	81,044	83,452	32
Other Current and Accrued Liabilities (238)	21,789	31,955	33
Total Current and Accrued Liabilities	985,309	1,583,393	
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)	4,514,198	3,840,057	41
Total Liabilities and Other Credits	22,049,998	21,722,413	

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)	11,981,244	0	0	10,811,309	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)				15,510	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	11,981,244	0	0	10,826,819	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,587,174	0	0	3,799,092	10
Total Accumulated Provision	2,587,174	0	0	3,799,092	
Net Utility Plant	9,394,070	0	0	7,027,727	

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	2,379,205	3,464,273			5,843,478	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	229,907	364,563			594,470	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,430				7,430	6
Accruals charged other						7
accounts (specify):						8
NONE	0	0			0	9
Salvage	0	3,180			3,180	10
Other credits (specify):						11
NONE	0	0			0	12
Total credits	237,337	367,743	0	0	605,080	13
Debits during year						14
Book cost of plant retired	29,368	2,141			31,509	15
Cost of removal	0	30,783			30,783	16
Other debits (specify):						17
NONE	0	0			0	18
Total debits	29,368	32,924	0	0	62,292	19
Balance End of Year	2,587,174	3,799,092	0	0	6,386,266	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other		177,680			177,680	297,919	2
Total Electric Utility					177,680	297,919	

Account	Total End of Year	Amount Prior Year	
Electric utility total	177,680	297,919	1
Water utility	1,610	1,610	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	179,290	299,529	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1979 BOND ANTICIPATION NOTE	1,592	428	15,691	1
1979 BOND DEFEASANCE PREMIUM PENALTY	2,000	428	19,708	2
1987 BOND ISSUE	399	428	81	3
1991 BOND D ISSUE	970	428	3,595	4
1994 BOND A ISSUE	1,833	428	17,115	5
1996 BOND	5,580	428	53,193	6
1998 MORTGAGE REVENUE BONDS	3,326	428	25,100	7
Total			134,483	
Unamortized premium on debt (251)				
NONE	0	0	0	8
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	2,310,152	1
Changes during year (explain):		
MAINS	10,025	2
SERVICES	13,402	3
ELECTRIC LINE WORK	12,259	4
Balance end of year	<u>2,345,838</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)	
1991 SERIES D	06/01/1987	04/01/2000	6.10%	640,000	1
1994 REVENUE BONDS A	08/01/1994	04/01/2015	5.80%	1,680,000	2
1996 REVENUE BONDS	09/01/1996	10/01/2016	5.31%	2,595,000	3
1998 MORTGAGE REVENUE BONDS	02/01/1998	04/01/2011	4.42%	950,000	4
Total Bonds (Account 221):				5,865,000	

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)					
note for water tower/ walworth county	12/01/1994	12/01/2014	0.00%	382,771	1
accrued sick & vacation pay	12/31/1998	12/31/2098	0.00%	122,372	2
Total for Account 224				505,143	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	354,178	1
Accruals:		
Charged water department expense	191,129	2
Charged electric department expense	183,138	3
Charged sewer department expense	1,438	4
Other (explain):		
WI GROSS RECEIPTS TAX	26,186	5
Total Accruals and other credits	401,891	
Taxes paid during year:		
County, state and local taxes	339,721	6
Social Security taxes	34,167	7
PSC Remainder Assessment	7,914	8
Other (explain):		
NONE		9
Total payments and other debits	381,802	
Balance end of year	374,267	

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)					
1987 SERIES D	0			0	1
1991 SERIES D	11,160	42,581	43,267	10,474	2
1994 SERIES	25,663	101,049	101,584	25,128	3
1996 REVENUE	36,095	140,819	142,006	34,908	4
1998 MORTGAGE REVENUE BONDS	10,363	41,450	41,450	10,363	5
Subtotal	83,281	325,899	328,307	80,873	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Equipment lease	0	1,228	1,228	0	7
Annual debt service fees	0	2,032	2,032	0	8
Subtotal	0	3,260	3,260	0	
Notes Payable (231)					
Customer Deposits	171			171	9
Subtotal	171	0	0	171	
Total	83,452	329,159	331,567	81,044	

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	2,961,724	878,333	0	0	0	3,840,057	1
Add credits during year:							
For Services	66,142					66,142	2
For Mains	504,499					504,499	3
Other (specify):							
HYDRANTS	103,500					103,500	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,635,865	878,333	0	0	0	4,514,198	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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):		
CONTINGENCY RESERVE	815,000	3
DEPRECIATION FUND	654,557	4
BOND REDEMPTION	221,516	5
BOND RESERVES	701,114	6
UNSPENT DEBT PROCEEDS	273,171	7
Total (Acct. 125):	2,665,358	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	113,495	9
Electric	431,483	10
Sewer (Regulated)		11
Other (specify):		
SLAES TAX	0	12
Total (Acct. 142):	544,978	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	54,001	14
Other (specify):		
POSTPONED SPECIAL ASSESMENTS RECEIVABLE	5,161	15
Total (Acct. 143):	59,162	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS ON TAX ROLL	7,633	16
Total (Acct. 145):	7,633	
Prepayments (165):		
LICENSE FEE ASSESSMENT	13,240	17
Total (Acct. 165):	13,240	

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):	
NONE	19
CONSERVATION DEBITS 6/30/95	15,573
Total (Acct. 183):	15,573
Payables to Municipality (233):	
NONE	21
Total (Acct. 233):	0
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	11,358,931	10,401,327	0	0	21,760,258	1
Materials and Supplies	1,610	237,799	0	0	239,409	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,483,189	3,631,682	0	0	6,114,871	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,298,794	878,333	0	0	4,177,127	6
Other (specify):					0	7
Average Net Rate Base	5,578,558	6,129,111	0	0	11,707,669	
Net Operating Income	146,451	439,591	0	0	586,042	8
Net Operating Income as a percent of Average Net Rate Base	2.63%	7.17%	N/A	N/A	5.01%	

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	2,327,995	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,635,803	3
Other (Specify):		4
Total Average Proprietary Capital	9,963,798	
Net Income		
Net Income	590,403	5
Percent Return on Proprietary Capital	5.93%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 18, 2000

Ms. Mary J. Hinske, Finance Director
Elkhorn Light and Water
9 South Broad Street
P.O. Box 920
Elkhorn, WI 53121-0920

1999 Analytical Review DWCCA-1800-ELE

Dear Ms. Hinske:

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. By letter dated August 18, 1999, Arthur Tillman of Deignan & Associates, replied to our 1998 analytical review letter. Item 6 of his response indicated the 1998 annual report did not include additions of 149 1-inch metal services and 18 2-inch metal services on the Water Services schedule. He also indicated in his response that he had e-mailed a new data file to be imported into the PSC's system to replace the original 1998 Elkhorn filing. I am enclosing a copy of the revised Water Services schedule. As you can see, there are no additions reported on the schedule and the first of year and end of year balances are both 1,952 services. In 1997, the end of year balance on the Water Services schedule is 1,952 and, on the 1999 annual report, the first of year balance is 1,952. Therefore, it appears the revised data file did not include the 168 services indicated in item 6 of Mr. Tillman's letter. Please correct your water services schedule and provide us a copy, or otherwise explain this matter. (It does appear that the rest of the changes mentioned in Mr. Tillman's letter were included in the revised data file).
2. During our 1999 review, we noted \$70,158 reported as an addition to Account 332, Water Treatment Equipment, without an explanation in the schedule note. Please provide a brief description of this addition.
3. During our review, we noted \$122,372 reported in Account 224, Other Long Term Debt, Notes Payable schedule, described as "accrued sick & vacation pay." Please reclassify this amount to Account 253, Other Deferred Credits, Balance Sheet End of Year Account Balances schedule.
4. During our review, we noted total Administrative and General Expenses and total Source of Supply Expenses, Water Operation & Maintenance Expenses schedule, increased over 25% and \$5,000 from the prior year without a schedule note. Please provide a brief explanation.

FINANCIAL SECTION FOOTNOTES

5. During our review, we noted 2,088 water services reported in use and 2,764 average customers reported on page W-02. Please confirm that you have numerous water services with multiple customers per service.

6. The schedule note on the Water Services schedule indicates services were "a result of contributions in aid of construction." Please further explain the contributions. Were they from a developer or customer? If so, please explain the basis of recording the cost of the additions and the total amount recorded. If Cz-1, Water Lateral Installation Charge, was applied, please indicate the size and number of services contributed. If the services were part of a special assessment, please explain the basis of the assessment.

7. The schedule note on the Water Mains schedule indicates "mains were financed by contributions in aid of construction." Please explain if customers or developers contributed these amounts. If they were special assessments, please explain the basis of the assessment.

8. During our review, we noted \$791,368 reported added to Account 390, Structures and Improvements, Electric Utility Plant in Service schedule, on your 1998 annual report without a schedule note explanation. According to PSC 112.05(1)(g) a new building or any addition to or remodeling of an existing building, including the purchase of an existing building by a utility for conversion to utility use needs prior Commission approval if it meets the threshold in PSC 112.05(3). We do not see PSC authorization for this project in our files. Please provide more detail regarding the \$791,368 reported in your 1998 report as an addition to Account 390, Structures and Improvements.

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

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cc: Mr. Charles Van Dyke, Chairman

Response received from Arthur Tillman, CPA, Deignan et al 8/25/00:

- 1. Corrections supplied for 1999 services schedule.
- 2. Aerator added.
- 3. Sick leave reclassified.
- 4. Explanations provided.

5. Numerous services with multiple customer confirmed

FINANCIAL SECTION FOOTNOTES

- ~~5. Numerous services with multiple customer confirmed.~~
 6. Developer donated services.
 7. Developer donated mains.
 8. Copy of letter authorizing improvement provided
ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,166,408	1
Total Sales of Water	1,166,408	
Other Operating Revenues		
Forfeited Discounts (470)	3,921	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,676	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,597	
Total Operating Revenues	1,178,005	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	11,358	8
Pumping Expenses (620-625)	81,071	9
Water Treatment Expenses (630-635)	129,373	10
Transmission and Distribution Expenses (640-655)	185,616	11
Customer Accounts Expenses (901-904)	27,497	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	163,780	14
Total Operation and Maintenance Expenses	598,695	
Other Operating Expenses		
Depreciation Expense (403)	229,907	15
Amortization Expense (404-407)		16
Taxes (408)	202,952	17
Total Other Operating Expenses	432,859	
Total Operating Expenses	1,031,554	
NET OPERATING INCOME	146,451	

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	1	3,638	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	3,638	
Metered Sales to General Customers (461)				
Residential	2,355	123,324	456,945	4
Commercial	386	95,986	246,550	5
Industrial	23	28,496	64,949	6
Total Metered Sales to General Customers (461)	2,764	247,806	768,444	
Private Fire Protection Service (462)	1		34,195	7
Public Fire Protection Service (463)	1		273,680	8
Other Sales to Public Authorities (464)	47	37,211	86,451	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,814	285,018	1,166,408	

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)	273,680	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)	273,680	
Forfeited Discounts (470):		
Customer late payment charges	3,921	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,921	
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	3,906	10
Other (specify):		
MISCELLANEOUS	3,770	11
Total Other Water Revenues (474)	7,676	
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)	315	3
Maintenance of Water Source Plant (605)	11,043	4
Total Source of Supply Expenses	11,358	
 PUMPING EXPENSES		
Operation Labor (620)	14,667	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	47,706	7
Operation Supplies and Expenses (623)	678	8
Maintenance of Pumping Plant (625)	18,020	9
Total Pumping Expenses	81,071	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	26,329	10
Chemicals (631)	42,608	11
Operation Supplies and Expenses (632)	30,461	12
Maintenance of Water Treatment Plant (635)	29,975	13
Total Water Treatment Expenses	129,373	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	6,147	14
Operation Supplies and Expenses (641)	19,017	15
Maintenance of Distribution Reservoirs and Standpipes (650)	110,625	16
Maintenance of Mains (651)	33,706	17
Maintenance of Services (652)	11,736	18
Maintenance of Meters (653)	3,104	19
Maintenance of Hydrants (654)	379	20
Maintenance of Other Plant (655)	902	21
Total Transmission and Distribution Expenses	185,616	

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)	6,895	22
Accounting and Collecting Labor (902)	12,929	23
Supplies and Expenses (903)	8,474	24
Uncollectible Accounts (904)	(801)	25
Total Customer Accounts Expenses	27,497	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,999	27
Office Supplies and Expenses (921)	5,002	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	37,310	30
Property Insurance (924)	2,953	31
Injuries and Damages (925)	7,779	32
Employee Pensions and Benefits (926)	48,573	33
Regulatory Commission Expenses (928)	24,363	34
Miscellaneous General Expenses (930)	1,018	35
Transportation Expenses (933)	2,428	36
Maintenance of General Plant (935)	6,355	37
Total Administrative and General Expenses	163,780	
 Total Operation and Maintenance Expenses	598,695	

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		191,129	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,438	2
Net property tax equivalent		189,691	
Social Security		10,095	3
PSC Remainder Assessment		3,166	4
Other (specify): NONE			5
Total tax expense		<u>202,952</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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240200				3
County tax rate	mills		5.670590				4
Local tax rate	mills		7.801720				5
School tax rate	mills		11.718190				6
Voc. school tax rate	mills		1.856420				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.287120				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		27.287120				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.801720				14
Combined School Tax Rate	mills		13.574610				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.376330				17
Total Tax Rate	mills		27.287120				18
Ratio of Local and School Tax to Total	dec.		0.783385				19
Total tax net of state credit	mills		27.287120				20
Net Local and School Tax Rate	mills		21.376330				21
Utility Plant, Jan. 1	\$	10,736,618	10,736,618				22
Materials & Supplies	\$	1,610	1,610				23
Subtotal	\$	10,738,228	10,738,228				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,738,228	10,738,228				26
Assessment Ratio	dec.		0.832648				27
Assessed Value	\$	8,941,164	8,941,164				28
Net Local & School Rate	mills		21.376330				29
Tax Equiv. Computed for Current Year	\$	191,129	191,129				30
Tax Equivalent per 1994 PSC Report	\$	132,350					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	191,129					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)	1,974		4
Structures and Improvements (311)	2,824		5
Collecting and Impounding Reservoirs (312)	1,400		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	521,732		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	75,349		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	603,279	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	22,836		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	256,193		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	231,901		20
Total Pumping Plant	510,930	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,291,101	7,641	22
Water Treatment Equipment (332)	1,014,441	70,158	23
Total Water Treatment Plant	2,305,542	77,799	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,509		24
Structures and Improvements (341)	4,318		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)			1,974	4
Structures and Improvements (311)			2,824	5
Collecting and Impounding Reservoirs (312)			1,400	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			521,732	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			75,349	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	603,279	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		8,953	31,789	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			256,193	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			231,901	20
Total Pumping Plant	0	8,953	519,883	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)	2,000		1,296,742	22
Water Treatment Equipment (332)	25,000		1,059,599	23
Total Water Treatment Plant	27,000	0	2,356,341	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,509	24
Structures and Improvements (341)			4,318	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)	888,711		26
Transmission and Distribution Mains (343)	4,849,410	853,049	27
Fire Mains (344)	0		28
Services (345)	578,654	201,204	29
Meters (346)	254,380	10,462	30
Hydrants (348)	496,960	122,750	31
Other Transmission and Distribution Plant (349)	30,962		32
Total Transmission and Distribution Plant	7,109,904	1,187,465	
GENERAL PLANT			
Land and Land Rights (389)	315		33
Structures and Improvements (390)	13,825		34
Office Furniture and Equipment (391)	45,156		35
Computer Equipment (391.1)	39,896		36
Transportation Equipment (392)	44,569		37
Stores Equipment (393)	1,462		38
Tools, Shop and Garage Equipment (394)	8,911		39
Laboratory Equipment (395)	9,709		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	42,049	8,730	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,071		44
Other Tangible Property (399)	0		45
Total General Plant	206,963	8,730	
Total utility plant in service directly assignable	10,736,618	1,273,994	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,736,618	1,273,994	

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)			888,711 26
Transmission and Distribution Mains (343)			5,702,459 27
Fire Mains (344)			0 28
Services (345)			779,858 29
Meters (346)	2,368		262,474 30
Hydrants (348)			619,710 31
Other Transmission and Distribution Plant (349)			30,962 32
Total Transmission and Distribution Plant	2,368	0	8,295,001
GENERAL PLANT			
Land and Land Rights (389)			315 33
Structures and Improvements (390)		(8,953)	4,872 34
Office Furniture and Equipment (391)			45,156 35
Computer Equipment (391.1)			39,896 36
Transportation Equipment (392)			44,569 37
Stores Equipment (393)			1,462 38
Tools, Shop and Garage Equipment (394)			8,911 39
Laboratory Equipment (395)			9,709 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			50,779 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,071 44
Other Tangible Property (399)			0 45
Total General Plant	0	(8,953)	206,740
Total utility plant in service directly assignable	29,368	0	11,981,244
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	29,368	0	11,981,244

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			33,240	33,240	1
February			31,255	31,255	2
March			34,862	34,862	3
April			32,646	32,646	4
May			37,683	37,683	5
June			41,020	41,020	6
July			45,818	45,818	7
August			41,609	41,609	8
September			40,821	40,821	9
October			38,759	38,759	10
November			34,828	34,828	11
December			35,759	35,759	12
Total for year	0	0	448,300	448,300	
Less: Measured or estimated water used in main flushing and water treatment during year				1,500	13
Less: Other utility use				1,008	14
Other utility use explanation: 7 MAIN BREAKS					15
Water pumped into distribution system				445,792	16
Less: Water sold				285,018	17
Losses and unaccounted for				160,774	18
Percent unaccounted for to the nearest whole percent (%)				36%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: ENGINEERS ARE LOOKING AT PROBLEM					20
Maximum gallons pumped by all methods in any one day during reporting year				2,296	21
Date of maximum: 6/23/1999					22
Cause of maximum: HOT SUMMER MONTHS					23
Minimum gallons pumped by all methods in any one day during reporting year				656	24
Date of minimum: 6/4/1999					25
Total KWH used for pumping for the year				1,395,888	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)	
S.CHURCH & W. CENTRALIA, COE	#4	1,648	12	8	Yes	1
REAR LOT OF SLD WH, CENTRALIA	#5	1,500	12	5	Yes	2
SUNSET PARK	#6	1,500	16	10	Yes	3
W3960 HWY NN, CO. LOT	#7	1,865	16	9	Yes	4

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	#6	1
Location	#4	#5	#6	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	SIMMONS	B & J	5
Year Installed	1993	1991	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	720	425	1,030	8
Pump Motor or Standby Engine Mfr	EXODYNE	WESTINGHOUSE	B & J	9 10
Year Installed	1993	1961	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7			14
Location	3			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	B & J			18
Year Installed	1996			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	B & J			22 23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	150			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	TOWER B	TOWER C	TOWER D	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1971	1980	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	122	134	140	6
Total capacity in gallons	200,000	500,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.4000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	19,024	0	0	0	19,024	1	
P	D	4.000	109	0	0	0	109	2	
A	D	6.000	195	0	0	0	195	3	
M	D	6.000	51,041	0	0	0	51,041	4	
P	D	6.000	2,580	406	0	0	2,986	5	
M	D	8.000	24,760	0	0	0	24,760	6	
M	S	8.000	3,197	0	0	0	3,197	7	
P	D	8.000	41,665	8,940	0	0	50,605	8	
M	D	10.000	9,378	0	0	0	9,378	9	
M	S	10.000	2,375	0	0	0	2,375	10	
M	T	10.000	1,900	0	0	0	1,900	11	
P	D	10.000	10,727	0	0	0	10,727	12	
M	D	12.000	1,642	0	0	0	1,642	13	
M	S	12.000	832	0	0	0	832	14	
P	D	12.000	63,049	4,321	0	0	67,370	15	
M	D	16.000	535	0	0	0	535	16	
Total Within Municipality			233,009	13,667	0	0	246,676		
M	T	4.000	846	0	0	0	846	17	
P	D	4.000	45	0	0	0	45	18	
M	D	6.000	4,540	0	0	0	4,540	19	
M	T	6.000	1,019	0	0	0	1,019	20	
M	D	8.000	2,355	0	0	0	2,355	21	
P	D	8.000	2,505	0	0	0	2,505	22	
P	D	12.000	10,894	0	0	0	10,894	23	
P	T	12.000	2,591	0	0	0	2,591	24	
Total Outside of Municipality			24,795	0	0	0	24,795		
Total Utility			257,804	13,667	0	0	271,471		

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)	
L	0.500	314	0	0	0	314		1
M	0.750	867	0	0	0	867		2
L	0.750	20	0	0	0	20		3
M	1.000	579	133	0	149	861		4
P	1.000	2	0	0	0	2		5
M	1.250	22	0	0	0	22		6
P	1.500	1	0	0	0	1		7
M	1.500	55	3	0	0	58		8
M	1.750	2	0	0	0	2		9
P	2.000	2	0	0	18	20		10
M	2.000	57	0	0	0	57		11
P	4.000	1	0	0	0	1		12
M	4.000	13	0	0	0	13		13
M	6.000	9	0	0	0	9		14
M	8.000	2	0	0	0	2		15
P	8.000	6	0	0	0	6		16
Total Utility		1,952	136	0	167	2,255	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	2,434	96	46	98	2,582	238	1
0.750	41	6	1	(5)	41	6	2
1.000	73	4	2	0	75	4	3
1.250	1	0	0	0	1	0	4
1.500	53	2	2	0	53	5	5
2.000	34	0	0	0	34	4	6
3.000	12	0	0	(8)	4	0	7
4.000	6	0	0	3	9	0	8
6.000	2	0	0	0	2	0	9
Total:	2,656	108	51	88	2,801	257	

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	2,265	252	0	14	0	51	2,582	1
0.750	8	21	2	4	0	6	41	2
1.000	1	58	5	8	0	3	75	3
1.250	0	0	0	1	0	0	1	4
1.500	0	36	6	9	0	2	53	5
2.000	0	12	8	8	0	6	34	6
3.000	0	0	1	3	0	0	4	7
4.000	0	5	0	4	0	0	9	8
6.000	0	0	0	2	0	0	2	9
Total:	2,274	384	22	53	0	68	2,801	

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	38				38	1
Within Municipality	387	34			421	2
Total Fire Hydrants	425	34	0	0	459	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	465
Number of distribution system valves end of year:	160
Number of distribution valves operated during year:	200

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

INCREASE IN ACCOUNT #650 IS DUE TO REPAINTING OF RESIVIOR IN THE AMOUNT OF \$107,287.

Per Arthur Tillman, CPA:

Maintenance of water source plant increased due to a repair of a valve and a rectifier. Adm and General increased due to 1999 had more than normal share of actual expenses due to employee's family member illness; water utility had a rate study; extensive work was done by outside engineers regarding chloride permits and a hydrant system audit.

ele

Water Utility Plant in Service (Page W-08)

Additions in water services and hydrants is a result of contributions in aid of construction.

Per Arthur Tillman, CPA, response to review letter:

Addition to a/c 332 was an aerator

ele

Water Mains (Page W-15)

Additions for mains were financed by contributions in aid of construction.

(contributed by developers, per review response - ele)

Water Services (Page W-16)

Additions to services were financed by contributions in aid of construction.

(contributed by developers, per review response - ele)

1" metal and 2" plastic adjustments provided 8/25/00 by Arfthur Tillman, CPA, in regards to 1998 corrections that were not made to utility copy of report and not brought forward to 1999 foy. ele

Meters (Page W-17)

THE ADJUSTMENTS ARE A RESULT OF SWITCHING TO A NEW BILLING SYSTEM THAT IS MORE ACCURATE THAN THE PREVIOUS BILLING SYSTEM.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	5,339,186	1
Total Sales of Electricity	5,339,186	
Other Operating Revenues		
Forfeited Discounts (450)	12,440	2
Miscellaneous Service Revenues (451)	20,167	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)	32,897	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	65,504	
Total Operating Revenues	5,404,690	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	3,679,181	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	286,612	11
Customer Accounts Expenses (901-904)	89,159	12
Sales Expenses (910)	12,697	13
Administrative and General Expenses (920-935)	294,742	14
Total Operation and Maintenance Expenses	4,362,391	
Other Expenses		
Depreciation Expense (403)	364,563	15
Amortization Expense (404-407)		16
Taxes (408)	238,145	17
Total Other Expenses	602,708	
Total Operating Expenses	4,965,099	
NET OPERATING INCOME	439,591	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	12,440	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	12,440	
Miscellaneous Service Revenues (451):		
ACCOUNT CHARGES	20,167	3
Total Miscellaneous Service Revenues (451)	20,167	
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):		
CUSTOMER INSTALLATION PROFIT AND MISCELLANEOUS	31,952	7
INSURANCE RECOVERIES	945	8
Total Other Electric Revenues (456)	32,897	
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)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	3,679,181	15
Other Expenses (546)		16
Total Other Power Supply Expenses	3,679,181	
Total Power Production Expenses	3,679,181	
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)	203	20
Line and Station Labor (561)	6,806	21
Line and Station Supplies and Expenses (562)	30,069	22
Street Lighting and Signal System Expenses (565)	8,958	23
Meter Expenses (566)	2,614	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	5,802	26
Maintenance of Structures and Equipment (571)	7,863	27
Maintenance of Lines (572)	148,189	28
Maintenance of Line Transformers (573)	28,031	29
Maintenance of Street Lighting and Signal Systems (574)	14,175	30
Maintenance of Meters (575)	15,992	31
Maintenance of Miscellaneous Distribution Plant (576)	17,910	32
Total Distribution Expenses	286,612	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	17,272	33
Accounting and Collecting Labor (902)	42,793	34
Supplies and Expenses (903)	24,492	35
Uncollectible Accounts (904)	4,602	36
Total Customer Accounts Expenses	89,159	
SALES EXPENSES		
Sales Expenses (910)	12,697	37
Total Sales Expenses	12,697	

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)	81,082	38
Office Supplies and Expenses (921)	38,617	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	24,466	41
Property Insurance (924)	2,643	42
Injuries and Damages (925)	14,794	43
Employee Pensions and Benefits (926)	113,364	44
Regulatory Commission Expenses (928)	3,292	45
Miscellaneous General Expenses (930)		46
Transportation Expenses (933)	16,484	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	294,742	
Total Operation and Maintenance Expenses	4,362,391	

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		183,138	1
Social Security		24,072	2
Wisconsin Gross Receipts Tax		26,187	3
PSC Remainder Assessment		4,748	4
Other (specify): NONE			5
Total tax expense		<u>238,145</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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240200				3
County tax rate	mills		5.670590				4
Local tax rate	mills		7.801720				5
School tax rate	mills		11.718190				6
Voc. school tax rate	mills		1.856420				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.287120				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		27.287120				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.801720				14
Combined School Tax Rate	mills		13.574610				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.376330				17
Total Tax Rate	mills		27.287120				18
Ratio of Local and School Tax to Total	dec.		0.783385				19
Total tax net of state credit	mills		27.287120				20
Net Local and School Tax Rate	mills		21.376330				21
Utility Plant, Jan. 1	\$	9,991,345	9,991,345				22
Materials & Supplies	\$	297,919	297,919				23
Subtotal	\$	10,289,264	10,289,264				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,289,264	10,289,264				26
Assessment Ratio	dec.		0.832648				27
Assessed Value	\$	8,567,335	8,567,335				28
Net Local & School Rate	mills		21.376330				29
Tax Equiv. Computed for Current Year	\$	183,138	183,138				30
Tax Equivalent per 1994 PSC Report	\$	141,452					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	183,138					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,719		34
Structures and Improvements (361)	59,033		35
Station Equipment (362)	1,712,354	29,939	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	601,727	40,764	38
Overhead Conductors and Devices (365)	1,472,119	35,537	39
Underground Conduit (366)	5,063	2,055	40
Underground Conductors and Devices (367)	1,752,701	424,386	41
Line Transformers (368)	1,621,970	67,811	42
Services (369)	378,207	133,788	43
Meters (370)	362,543		44
Installations on Customers' Premises (371)	73,866	22,607	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	291,992	31,661	47
Total Distribution Plant	8,333,294	788,548	
GENERAL PLANT			
Land and Land Rights (389)	2,185		48
Structures and Improvements (390)	838,855		49
Office Furniture and Equipment (391)	118,732		50
Computer Equipment (391.1)	22,983		51
Transportation Equipment (392)	241,228		52
Stores Equipment (393)	5,189		53
Tools, Shop and Garage Equipment (394)	43,224		54
Laboratory Equipment (395)	30,774		55
Power Operated Equipment (396)	299,388	29,827	56
Communication Equipment (397)	32,615	3,530	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)			1,719 34
Structures and Improvements (361)			59,033 35
Station Equipment (362)			1,742,293 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			642,491 38
Overhead Conductors and Devices (365)	2,141		1,505,515 39
Underground Conduit (366)			7,118 40
Underground Conductors and Devices (367)		200	2,177,287 41
Line Transformers (368)			1,689,781 42
Services (369)			511,995 43
Meters (370)			362,543 44
Installations on Customers' Premises (371)			96,473 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			323,653 47
Total Distribution Plant	2,141	200	9,119,901
GENERAL PLANT			
Land and Land Rights (389)			2,185 48
Structures and Improvements (390)			838,855 49
Office Furniture and Equipment (391)			118,732 50
Computer Equipment (391.1)			22,983 51
Transportation Equipment (392)			241,228 52
Stores Equipment (393)			5,189 53
Tools, Shop and Garage Equipment (394)			43,224 54
Laboratory Equipment (395)			30,774 55
Power Operated Equipment (396)			329,215 56
Communication Equipment (397)			36,145 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)	22,878		58
Other Tangible Property (399)	0		59
Total General Plant	1,658,051	33,357	
Total utility plant in service directly assignable	9,991,345	821,905	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	9,991,345	821,905	

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)			22,878 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	1,691,408
Total utility plant in service directly assignable	2,141	200	10,811,309
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	2,141	200	10,811,309

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)	-3.10	31.90	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	3.10	15.36	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		1.35	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)		7.75	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		8
Total	0	9
Customers served at other than rural rates:		10
Farm	10	11
Nonfarm	49	12
Total	59	13
Total customers on rural lines at end of year	59	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	17,594	Tuesday	01/05/1999	12:00	8,842	1
February	02	16,802	Wednesday	02/17/1999	11:00	7,992	2
March	03	16,654	Wednesday	03/03/1999	11:00	9,115	3
April	04	16,380	Friday	04/23/1999	11:00	8,093	4
May	05	18,144	Friday	05/28/1999	14:00	7,790	5
June	06	22,892	Thursday	06/10/1999	14:00	10,584	6
July	07	23,702	Thursday	07/29/1999	14:00	11,030	7
August	08	20,794	Friday	08/27/1999	12:00	10,440	8
September	09	22,028	Friday	09/03/1999	14:00	8,957	9
October	10	17,248	Tuesday	10/12/1999	11:00	8,107	10
November	11	17,183	Tuesday	11/30/1999	10:00	8,827	11
December	12	18,050	Wednesday	12/22/1999	12:00	8,914	12
Total		227,471				108,691	

System Name ELKHORN

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

Type of Reading	Supplier
15 minutes integrated	WIS POWER & LIGHT

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	108,693	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	108,693	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	103,676	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	85	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	85	23
Total Sold and Used	103,761	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,932	27
Total Energy Losses	4,932	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.5376%	29
Total Disposition of Energy	108,693	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				
CITY	RG-1	3		1
CITY	RG-1	2,891	21,081	2
RURAL	RG-1	28	321	3
Total Sales for Residential Sales		2,922	21,402	
Commercial & Industrial				
CITY	CG-1	581	22,876	4
CITY LARGE POWER	CG-1	38	42,060	5
INTERDEPARTMENTAL	CG-1	1	1,941	6
RURAL	CG-1	11	204	7
RURAL LARGE POWER	CG-1	3	14,403	8
Total Sales for Commercial & Industrial		634	81,484	
Public Street & Highway Lighting				
CITY SECURITY LIGHTS	MS-1	85	284	9
CITY STREET LIGHTS	MS-1	16	454	10
RURAL SECURITY LIGHTS	MS-1	3	6	11
RURAL STREET LIGHTS	MS-1	0	46	12
Total Sales for Public Street & Highway Lighting		104	790	
Sales for Resale				
NONE				13
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,660	103,676	

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)	
		904	(19)	885	1
		1,180,380	(18,186)	1,162,194	2
		17,398	(393)	17,005	3
0	0	1,198,682	(18,598)	1,180,084	
		1,333,492	(27,411)	1,306,081	4
		2,128,812	(60,422)	2,068,390	5
		62,293		62,293	6
		12,832	(287)	12,545	7
		659,203	(13,783)	645,420	8
0	0	4,196,632	(101,903)	4,094,729	
		18,207	(563)	17,644	9
		41,375	(841)	40,534	10
		2,941	(10)	2,931	11
		3,345	(81)	3,264	12
0	0	65,868	(1,495)	64,373	
				0	13
0	0	0	0	0	
0	0	5,461,182	(121,996)	5,339,186	

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	W P & L				1
Point of Delivery	SO. LINCLON				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138 KV				4
Point of Metering	ELKHORN				5
Total of 12 Monthly Maximum Demands -- kW	227,471				6
Average load factor	65.4565%				7
Total Cost of Purchased Power	3,379,910				8
Average cost per kWh	0.0311				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,408	4,434			12
February	4,087	3,905			13
March	4,563	4,552			14
April	4,283	3,810			15
May	4,092	3,699			16
June	5,179	5,405			17
July	5,625	5,405			18
August	5,235	5,205			19
September	4,547	4,410			20
October	4,242	3,866			21
November	4,277	4,550			22
December	4,594	4,320			23
Total kWh (000)	55,132	53,561			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)	0	4
Is Generation Metered or Estimated?	██████████	5
Is Exciter & Station Use Metered or Estimated?	██████████	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	12/31/1999 0	8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	██████████	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	██████████	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	██████████	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

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		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,774	1,116	110,013	1
Acquired during year		49	4,350	2
Total	3,774	1,165	114,363	3
Retired during year		49	2,680	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	3,774	1,116	111,683	6
Number end of year accounted for as follows:				7
In customers' use	3,554	909	28,470	8
In utility's use		10	65,976	9
Inactive transformers on system		1	150	10
Locked meters on customers' premises				11
In stock	220	196	17,087	12
Total end of year	3,774	1,116	111,683	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	46	33,856	1
Mercury Vapor	250	5	5,260	2
Mercury Vapor	400	21	35,898	3
Sodium Vapor	100	126	53,252	4
Sodium Vapor	150	35	19,676	5
Sodium Vapor	250	171	180,286	6
Sodium Vapor	400	71	119,354	7
Total		475	447,582	
Ornamental				
Mercury Vapor	400	4	6,724	8
Mercury Vapor	750	7	29,400	9
Total		11	36,124	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Additions to line transformers, services, and underground conductors and devices were financed by contributions in aid of construction.
