



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CADOTT LIGHT & WATER MUNICIPAL UTILITY

Principal Office: 110 CENTRAL STREET
P.O. BOX 40
CADOTT, WI 54727

For the Year Ended: DECEMBER 31, 1998

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

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

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

SIGNATURE PAGE

I SANDY BUETOW of
(Person responsible for accounts)

Cadott Light & Water Municipal Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/22/1999
(Date)

CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CADOTT LIGHT & WATER MUNICIPAL UTILITY

Utility Address: 110 CENTRAL STREET

P.O. BOX 40
CADOTT, WI 54727

When was utility organized? 1/1/1920

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SANDRA BUETOW

Title: CLERK/TREASURER

Office Address:

110 CENTRAL STREET
P.O. BOX 40
CADOTT, WI 54727

Telephone: (715) 289 - 4282

Fax Number: (715) 289 - 3737

E-mail Address:

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

Name: MR JAMES ROBERT MURRAY

Title: MANAGER

Office Address: VIRCHOW KRAUSE AND COMPANY

205 E GRAND AVE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address: JMURRAY@VIRCHOWKRAUSE.COM

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

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

Name: MR JAMES ROBERT MURRAY

Title: MANAGER

Office Address: VIRCHOW KRAUSE AND COMPANY

205 E GRAND AVE
EAU CLAIRE, WI 54701

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 2/17/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RAYMOND WEILAND

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

110 CENTRAL STREET
P.O. BOX 40
CADOTT, WI 54727

Telephone: (715) 289 - 4282

Fax Number: (715) 289 - 3737

E-mail Address:

Name: MS LILA MC CONVILLE

Title: PRESIDENT

Office Address:

110 CENTRAL STREET
P.O. BOX 40
CADOTT, WI 54727

Telephone: (715) 289 - 4282

Fax Number: (715) 289 - 3737

E-mail Address:

Name: MS SANDRA BUETOW

Title: CLERK/TREASURER

Office Address:

110 CENTRAL STREET
P.O. BOX 40
CADOTT, WI 54727

Telephone: (715) 289 - 4282

Fax Number: (715) 289 - 3737

E-mail Address:

Name of utility commission/committee: Cadott Light and Water Municipal Utility

Names of members of utility commission/committee:

- MR ANSON ALBARADO
 - MR JOHN KLAY
 - MR LES LIPTAK
 - MR JERRY RYKAL
 - MR CHARLES SEDIVY
 - MR JOE STANEK
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	930,279	892,500	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	778,951	753,517	2
Depreciation Expense (403)	90,942	88,967	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	75,036	68,376	5
Total Operating Expenses	944,929	910,860	
Net Operating Income	(14,650)	(18,360)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(14,650)	(18,360)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,042	3,258	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	4,042	3,258	
Total Income	(10,608)	(15,102)	
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	(10,608)	(15,102)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	47,137	51,164	14
Amortization of Debt Discount and Expense (428)	1,153	3,385	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	(318)	1,007	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	47,972	55,556	
Net Income	(58,580)	(70,658)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	241,691	312,349	20
Balance Transferred from Income (433)	(58,580)	(70,658)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	183,111	241,691	

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 ELECTRIC	4,042	5
Total (Acct. 419):	4,042	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	191,934	738,345	0	0	930,279	1
Less: interdepartmental sales	0	3,055	0	0	3,055	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	191,934	735,290	0	0	927,224	

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	31,230		31,230	1
Electric operating expenses	96,850		96,850	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	128,080	0	128,080	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,159,643	3,124,586	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,032,963	940,966	2
Net Utility Plant	2,126,680	2,183,620	
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)	389,908	389,908	5
Other Investments (124)	0	0	6
Special Funds (125)	45,490	0	7
Total Other Property and Investments	435,398	389,908	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	8,622	60,888	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	73,826	83,822	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	39,974	14
Materials and Supplies (150)	42,550	51,662	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	124,998	236,346	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,230	8,022	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	361	20
Total Deferred Debits	7,230	8,383	
Total Assets and Other Debits	2,694,306	2,818,257	

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)	290,198	290,198	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	183,111	241,691	23
Total Proprietary Capital	473,309	531,889	
LONG-TERM DEBT			
Bonds (221)	865,163	878,863	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	865,163	878,863	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	35,000	27
Accounts Payable (232)	53,499	48,176	28
Payables to Municipality (233)	62,413	79,922	29
Customer Deposits (235)	165		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,017	8,001	32
Other Current and Accrued Liabilities (238)	3,681	4,347	33
Total Current and Accrued Liabilities	123,775	175,446	
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)	1,232,059	1,232,059	41
Total Liabilities and Other Credits	2,694,306	2,818,257	

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)	2,178,630	0	0	981,013	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,178,630	0	0	981,013	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	284,012	0	0	748,951	10
Total Accumulated Provision	284,012	0	0	748,951	
Net Utility Plant	1,894,618	0	0	232,062	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	244,074	696,892			940,966	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,883	52,059			90,942	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,055				1,055	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	39,938	52,059	0	0	91,997	13
Debits during year						14
Book cost of plant retired	0	0			0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	284,012	748,951	0	0	1,032,963	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	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

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			37,768		37,768	0	1
Other					0	45,962	2
Total Electric Utility					37,768	45,962	

Account	Total End of Year	Amount Prior Year	
Electric utility total	37,768	45,962	1
Water utility	4,782	5,700	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	42,550	51,662	

**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)				
1991 REVENUE BOND DISCOUNT	714	428	5,470	1
1991 REVENUE BOND ISSUANCE COSTS	79	428	1,760	2
Total			7,230	
Unamortized premium on debt (251)				
NONE				3
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	290,198	1
Changes during year (explain):		2
Balance end of year	290,198	

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 REVENUE BOND	09/01/1991	02/01/2000	6.00%	304,140	1
1997 REVENUE BOND	12/01/1997	12/01/2001	5.00%	561,023	2
Total Bonds (Account 221):				865,163	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	44,451	2
Charged electric department expense	30,584	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	75,035	
Taxes paid during year:		
County, state and local taxes	64,346	6
Social Security taxes	7,862	7
PSC Remainder Assessment	2,827	8
Other (explain):		
NONE		9
Total payments and other debits	75,035	
Balance end of year	0	

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)					
1991 REVENUE BONDS	1,866	22,617	22,702	1,781	1
1993 REVENUE BONDS	0			0	2
1994 REVENUE BONDS	0			0	3
1997 REVENUE BONDS	4,927	24,520	27,211	2,236	4
Subtotal	6,793	47,137	49,913	4,017	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
CITIZENS STATE BANK	1,208	(318)	890	0	7
Subtotal	1,208	(318)	890	0	
Total	8,001	46,819	50,803	4,017	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,164,031	0	68,028	0	0	1,232,059	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	1,164,031	0	68,028	0	0	1,232,059	
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):		
ADVANCE TO TIF	389,908	1
Total (Acct. 123):	389,908	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE FUND WATER	45,490	3
Total (Acct. 125):	45,490	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,790	5
Electric	62,036	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	73,826	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<hr/>		
Payables to Municipality (233):		
DEFICIT POOLED CASH	62,413	16
Total (Acct. 233):	62,413	
<hr/>		
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0
<hr/>		

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	2,174,249	967,865	0	0	3,142,114	1
Materials and Supplies	5,241	41,865	0	0	47,106	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	264,043	722,921	0	0	986,964	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,164,031	68,028	0	0	1,232,059	6
Other (specify):					0	7
Average Net Rate Base	751,416	218,781	0	0	970,197	
Net Operating Income	28,793	(43,443)	0	0	(14,650)	8
Net Operating Income as a percent of Average Net Rate Base	3.83%	-19.86%	N/A	N/A	-1.51%	

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	290,198	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	212,401	3
Other (Specify):		4
Total Average Proprietary Capital	502,599	
Net Income		
Net Income	(58,580)	5
Percent Return on Proprietary Capital	-11.66%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

WISC RETIREMENT SYSTEM ADDED AS A BENEFIT

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

Interest Accrued (Acct. 237) (Page F-17)

THERE WAS AN ERROR IN THE BEGINNING BALANCE OF INTEREST ACCRUED AND WAS ADJUSTED BY A NEGATIVE ACCRUAL.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 25, 1999

Ms. Sandra Buetow, Clerk Treasurer
Cadott Light And Water Municipal Utility
110 Central Street
P.O. Box 40
Cadott, WI 54727-0040

1998 Analytical Review DWCCA-890-PJL

Dear Ms. Buetow:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 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. Please explain why there are no contributions in aid of construction reported in Account 271 for the water services reported as added during the year on page W-16.
2. During our review, we noted that 497 services are reported in use on the Water Services schedule. In addition, 586 customers on average are reported for the year on page W-2. It appears there are a significant number of unmetered services. Please furnish an explanation.
3. As instructed in the headnotes for the Water Operation & Maintenance Expenses schedule on page W-5, please explain all significant account fluctuations.
4. As instructed in the headnotes for the Electric Operation & Maintenance Expenses schedule on page E-3, please explain all significant account fluctuations.

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) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege

FINANCIAL SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\june 25 1999 rev letters L 1.doc

cc: Mr. Anson Albarado

Response received 8/12/99.

#1, Services were already "tapped in".

#2, Per dir. of public works, there are not that many unmetered cust., must have been a miscount in prior years.

#3, a/c 651, changed amount of caustic soda used. a/c 923, auditors pay for water rate case study.

#4, a/c 560, sent 2 employees to electric school for 8 weeks. a/c 572, some lines were rebuilt.

Review closed. We will write in '99 review to search for past errors re: #2

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	187,702	1
Total Sales of Water	187,702	
Other Operating Revenues		
Forfeited Discounts (470)	389	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,843	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,232	
Total Operating Revenues	191,934	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	3,251	9
Water Treatment Expenses (630-635)	16,325	10
Transmission and Distribution Expenses (640-655)	29,007	11
Customer Accounts Expenses (901-904)	10,455	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	20,768	14
Total Operation and Maintenance Expenses	79,806	
Other Operating Expenses		
Depreciation Expense (403)	38,883	15
Amortization Expense (404-407)		16
Taxes (408)	44,452	17
Total Other Operating Expenses	83,335	
Total Operating Expenses	163,141	
NET OPERATING INCOME	28,793	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	515	20,609	79,826	4
Commercial	67	9,698	30,913	5
Industrial	4	1,258	3,807	6
Total Metered Sales to General Customers (461)	586	31,565	114,546	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		61,942	8
Other Sales to Public Authorities (464)	5	3,484	11,214	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	592	35,049	187,702	

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)	61,942	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)	61,942	
Forfeited Discounts (470):		
Customer late payment charges	389	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	389	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,622	10
Other (specify):		
MISC	2,221	11
Total Other Water Revenues (474)	3,843	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	3,251	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	3,251	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	13,289	10
Chemicals (631)	611	11
Operation Supplies and Expenses (632)	2,425	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	16,325	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	1,218	14
Operation Supplies and Expenses (641)	1,508	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,210	16
Maintenance of Mains (651)	15,553	17
Maintenance of Services (652)	2,313	18
Maintenance of Meters (653)	1,205	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	29,007	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,417	22
Accounting and Collecting Labor (902)	9,038	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	10,455	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		27
Office Supplies and Expenses (921)	5,075	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,469	30
Property Insurance (924)		31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	12,766	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	458	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	20,768	
 Total Operation and Maintenance Expenses	 79,806	

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		44,516	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		517	2
Net property tax equivalent		43,999	
Social Security		453	3
PSC Remainder Assessment		0	4
Other (specify): NONE			5
Total tax expense		44,452	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217000				3
County tax rate	mills		3.989980				4
Local tax rate	mills		10.550560				5
School tax rate	mills		11.618560				6
Voc. school tax rate	mills		1.868470				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.244570				10
Less: state credit	mills		1.872960				11
Net tax rate	mills		26.371610				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.550560				14
Combined School Tax Rate	mills		13.487030				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.037590				17
Total Tax Rate	mills		28.244570				18
Ratio of Local and School Tax to Total	dec.		0.851052				19
Total tax net of state credit	mills		26.371610				20
Net Local and School Tax Rate	mills		22.443604				21
Utility Plant, Jan. 1	\$	2,169,869	2,169,869				22
Materials & Supplies	\$	5,700	5,700				23
Subtotal	\$	2,175,569	2,175,569				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,175,569	2,175,569				26
Assessment Ratio	dec.		0.911700				27
Assessed Value	\$	1,983,466	1,983,466				28
Net Local & School Rate	mills		22.443604				29
Tax Equiv. Computed for Current Year	\$	44,516	44,516				30
Tax Equivalent per 1994 PSC Report	\$	40,709					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	44,516					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)	57,979		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	230,296		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,480		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	290,755	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	311,634		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	90,834		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	37,928		20
Total Pumping Plant	440,396	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,742		23
Total Water Treatment Plant	3,742	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,666		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			57,979	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			230,296	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,480	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	290,755	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			311,634	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			90,834	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			37,928	20
Total Pumping Plant	0	0	440,396	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,742	23
Total Water Treatment Plant	0	0	3,742	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,666	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	417,002		26
Transmission and Distribution Mains (343)	733,582		27
Fire Mains (344)	0		28
Services (345)	111,028	1,418	29
Meters (346)	50,527	4,400	30
Hydrants (348)	89,626	2,231	31
Other Transmission and Distribution Plant (349)	134		32
Total Transmission and Distribution Plant	1,412,565	8,049	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	495		34
Office Furniture and Equipment (391)	10,379	712	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,383		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	8,154		45
Total General Plant	22,411	712	
Total utility plant in service directly assignable	2,169,869	8,761	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,169,869	8,761	

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)			417,002 26
Transmission and Distribution Mains (343)			733,582 27
Fire Mains (344)			0 28
Services (345)			112,446 29
Meters (346)			54,927 30
Hydrants (348)			91,857 31
Other Transmission and Distribution Plant (349)			134 32
Total Transmission and Distribution Plant	0	0	1,420,614
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			495 34
Office Furniture and Equipment (391)			11,091 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			3,383 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			8,154 45
Total General Plant	0	0	23,123
Total utility plant in service directly assignable	0	0	2,178,630
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,178,630

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,737	2,737	1
February			2,617	2,617	2
March			3,049	3,049	3
April			3,363	3,363	4
May			3,772	3,772	5
June			3,745	3,745	6
July			4,437	4,437	7
August			3,774	3,774	8
September			4,040	4,040	9
October			3,921	3,921	10
November			3,508	3,508	11
December			3,791	3,791	12
Total for year	0	0	42,754	42,754	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				515	14
Other utility use explanation:					15
JETTING, FLUSHING AND BREAKS					
Water pumped into distribution system				42,239	16
Less: Water sold				35,049	17
Losses and unaccounted for				7,190	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				239	21
Date of maximum: 10/25/1998					22
Cause of maximum:					23
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				41,000	24
Date of minimum: 1/22/1998					25
Total KWH used for pumping for the year				52,320	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)	
BOUNDRY ROAD	#3	50	26	100,000	Yes	1
BOUNDRY ROAD	#4	48	24	100,000	Yes	2
BOUNDRY ROAD	#5	68	36	432,000	Yes	3
BOUNDRY ROAD	#6	81	36	432,000	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	#3	#5	#6	1
Location	BOUNDRY ROAD	BOUNDRY ROAD	BOUNDRY ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	LAYNE NW	LAYNE NW	5
Year Installed	1993	1993	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	300	300	8
Pump Motor or Standby Engine Mfr	PEERLESS	LAYNE NW	LAYNE NW	9 10
Year Installed	1993	1993	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	BOOSTER STATION			14
Location	BOUNDRY ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	400			21
Pump Motor or Standby Engine Mfr	LAYNE NW			22 23
Year Installed	1993			24
Type	ELECTRIC			25
Horsepower	20			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1982	1993		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	153	156		6
Total capacity in gallons	100,000	150,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	968	0	0	0	968	1
M	D	1.500	2,150	0	0	0	2,150	2
M	D	2.000	169	0	0	0	169	3
M	D	3.000	1,927	0	0	0	1,927	4
M	D	4.000	10,253	0	0	0	10,253	5
M	D	6.000	25,436	0	0	0	25,436	6
M	D	8.000	21,130	0	0	0	21,130	7
M	D	10.000	2,000	0	0	0	2,000	8
M	D	12.000	783	0	0	0	783	9
Total Within Municipality			64,816	0	0	0	64,816	
Total Utility			64,816	0	0	0	64,816	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.375	355	0	0	0	355	0	1
M	1.000	109	12	0	0	121	0	2
M	1.250	4	0	0	0	4	0	3
M	1.500	2	1	0	0	3	0	4
M	2.000	9	0	0	0	9	0	5
P	2.000	2	0	0	0	2	0	6
M	3.000	1	0	0	0	1	0	7
M	4.000	2	0	0	0	2	0	8
Total Utility		484	13	0	0	497	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	577	12	0	0	589	32	1
1.000	19	0	0	0	19	4	2
1.250	1	0	0	0	1	0	3
1.500	7	1	0	0	8	2	4
2.000	6	0	0	0	6	0	5
3.000	2	0	0	0	2	0	6
4.000	2	0	0	0	2	0	7
Total:	614	13	0	0	627	38	

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	485	71	1	3	0	29	589	1
1.000	0	15	0	1	0	3	19	2
1.250	0	1	0	0	0	0	1	3
1.500	0	5	2	0	0	1	8	4
2.000	0	5	1	0	0	0	6	5
3.000	0	1	0	1	0	0	2	6
4.000	0	0	0	1	0	1	2	7
Total:	485	98	4	6	0	34	627	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	86	2			88	2
Total Fire Hydrants	86	2	0	0	88	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	68
Number of distribution system valves end of year:	135
Number of distribution valves operated during year:	90

WATER OPERATING SECTION FOOTNOTES

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

ALLOCATION OF REMAINDER ASSESSMENT WAS MISSED.

Water Services (Page W-16)

Services will be billed per current rate order.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	724,954	1
Total Sales of Electricity	724,954	
Other Operating Revenues		
Forfeited Discounts (450)	1,365	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	12,026	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	13,391	
Total Operating Revenues	738,345	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	540,478	9
Transmission Expenses (550-553)	5,664	10
Distribution Expenses (560-576)	69,290	11
Customer Accounts Expenses (901-904)	30,894	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	52,819	14
Total Operation and Maintenance Expenses	699,145	
Other Expenses		
Depreciation Expense (403)	52,059	15
Amortization Expense (404-407)		16
Taxes (408)	30,584	17
Total Other Expenses	82,643	
Total Operating Expenses	781,788	
NET OPERATING INCOME	(43,443)	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	1,365	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	1,365	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISC	12,026	7
Total Other Electric Revenues (456)	12,026	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		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)	540,478	15
Other Expenses (546)		16
Total Other Power Supply Expenses	540,478	
Total Power Production Expenses	540,478	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)	5,664	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	5,664	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	40,697	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	1,069	23
Meter Expenses (566)	1,336	24
Customer Installations Expenses (567)	6,478	25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	18,868	28
Maintenance of Line Transformers (573)	842	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	69,290	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,619	33
Accounting and Collecting Labor (902)	28,275	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	30,894	
 SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		38
Office Supplies and Expenses (921)	4,510	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	8,814	41
Property Insurance (924)		42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	32,691	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	2,697	46
Transportation Expenses (933)	4,107	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	52,819	
 Total Operation and Maintenance Expenses	 699,145	

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		20,348	1
Social Security		7,409	2
Wisconsin Gross Receipts Tax		0	3
PSC Remainder Assessment		2,827	4
Other (specify): NONE			5
Total tax expense		30,584	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217000				3
County tax rate	mills		3.989980				4
Local tax rate	mills		10.550560				5
School tax rate	mills		11.618560				6
Voc. school tax rate	mills		1.868470				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.244570				10
Less: state credit	mills		1.872960				11
Net tax rate	mills		26.371610				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.550560				14
Combined School Tax Rate	mills		13.487030				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.037590				17
Total Tax Rate	mills		28.244570				18
Ratio of Local and School Tax to Total	dec.		0.851052				19
Total tax net of state credit	mills		26.371610				20
Net Local and School Tax Rate	mills		22.443604				21
Utility Plant, Jan. 1	\$	954,718	954,718				22
Materials & Supplies	\$	45,962	45,962				23
Subtotal	\$	1,000,680	1,000,680				24
Less: Plant Outside Limits	\$	6,246	6,246				25
Taxable Assets	\$	994,434	994,434				26
Assessment Ratio	dec.		0.911700				27
Assessed Value	\$	906,625	906,625				28
Net Local & School Rate	mills		22.443604				29
Tax Equiv. Computed for Current Year	\$	20,348	20,348				30
Tax Equivalent per 1994 PSC Report	\$	16,839					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	20,348					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)	1,575	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)			1,575 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)	9,859		26
Station Equipment (353)	141,037		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	152,471	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	88,228		38
Overhead Conductors and Devices (365)	116,664	9,924	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	25,058		41
Line Transformers (368)	142,068	9,105	42
Services (369)	99,462	4,745	43
Meters (370)	38,227	1,108	44
Installations on Customers' Premises (371)	71		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	93,636		47
Total Distribution Plant	603,414	24,882	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	486		49
Office Furniture and Equipment (391)	43,346	712	50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	140,998		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	3,808	702	54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	7,310		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			9,859 26
Station Equipment (353)			141,037 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	152,471
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			88,228 38
Overhead Conductors and Devices (365)			126,588 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			25,058 41
Line Transformers (368)			151,173 42
Services (369)			104,207 43
Meters (370)			39,335 44
Installations on Customers' Premises (371)			71 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			93,636 47
Total Distribution Plant	0	0	628,296
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			486 49
Office Furniture and Equipment (391)			44,058 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			140,998 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			4,510 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			7,310 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	2,884		58
Other Tangible Property (399)	0		59
Total General Plant	198,832	1,414	
Total utility plant in service directly assignable	954,717	26,296	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	954,717	26,296	

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)			2,884 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	200,246
Total utility plant in service directly assignable	0	0	981,013
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	981,013

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.00	15.50	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12 12
Total	12 13
Total customers on rural lines at end of year	12 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	2,797	Tuesday	01/13/1998	09:15	1,309	1
February	02	2,632	Wednesday	01/21/1998	10:30	1,270	2
March	03	2,661	Tuesday	03/10/1998	10:00	1,119	3
April	04	2,477	Thursday	04/02/1998	09:15	1,107	4
May	05	2,637	Tuesday	05/19/1998	11:45	1,015	5
June	06	2,341	Thursday	05/28/1998	13:30	1,026	6
July	07	2,670	Monday	07/13/1998	14:00	1,130	7
August	08	2,485	Thursday	08/20/1998	14:00	1,105	8
September	09	2,428	Friday	08/28/1998	11:30	1,107	9
October	10	2,301	Monday	10/05/1998	09:00	1,047	10
November	11	2,526	Monday	11/16/1998	10:15	1,180	11
December	12	2,624	Wednesday	12/16/1998	09:45	1,163	12
Total	30,579					13,578	

System Name

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

Type of Reading	Supplier
------------------------	-----------------

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	13,578	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	13,578	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	13,055	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	13,055	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	523	27
Total Energy Losses	523	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.8518%	29
Total Disposition of Energy	13,578	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)	
Residential Sales				
RESIDENTIAL	RG-1	588	5,038	1
Total Sales for Residential Sales		588	5,038	
Commercial & Industrial				
SMALL	CP-1	118	2,198	2
LARGE	CP-2	12	5,136	3
INTERDEPARTMENT	MP-1	3	523	4
SECURITY LIGHTS	MS-2			5
Total Sales for Commercial & Industrial		133	7,857	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	1	160	6
Total Sales for Public Street & Highway Lighting		1	160	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		722	13,055	

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)	
		297,132	(33)	297,099	1
0	0	297,132	(33)	297,099	
		139,829	(29)	139,800	2
		264,324	143	264,467	3
		3,055	5	3,055	4
		823		823	5
0	0	408,026	119	408,145	
		19,710		19,710	6
0	0	19,710	0	19,710	
				0	7
0	0	0	0	0	
0	0	724,868	86	724,954	

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	NSP				1
Point of Delivery	SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered					4
Point of Metering					5
Total of 12 Monthly Maximum Demands -- kW	30,309				6
Average load factor	61.3679%				7
Total Cost of Purchased Power	540,478				8
Average cost per kWh	0.0398				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January		1,309			12
February		1,270			13
March		1,119			14
April		1,107			15
May		1,015			16
June		1,026			17
July		1,130			18
August		1,105			19
September		1,107			20
October		1,047			21
November		1,180			22
December		1,163			23
Total kWh (000)	0	13,578			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		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)		
Name of Substation	Cadott					1
Voltage--High Side	4,160					2
Voltage--Low Side	4,160					3
Num. Main Transformers in Operation	6					4
Capacity of Transformers in kVA	600					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	2,797					7
Dt and Hr of Such Maximum Demand	01/13/1998					8
	09:00					9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						27
Voltage--High Side						28
Voltage--Low Side						29
Num. of Main Transformers in Operation						30
Capacity of Transformers in kVA						31
Number of Spare Transformers on Hand						32
15-Minute Maximum Demand in kW						33
Dt and Hr of Such Maximum Demand						34
						35
Kwh Output						36

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	802	310	13,725	1
Acquired during year	14	4	325	2
Total	816	314	14,050	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	816	314	14,050	6
Number end of year accounted for as follows:				7
In customers' use	752	267	12,247	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	64	47	1,803	12
Total end of year	816	314	14,050	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	100	23	8,395	1
Mercury Vapor	150	14	6,300	2
Mercury Vapor	175	95	60,700	3
Mercury Vapor	250	24	22,000	4
Mercury Vapor	400	25	36,482	5
Total		181	133,877	
Ornamental				
Sodium Vapor	100	19	33,050	6
Total		19	33,050	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE