



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: GRESHAM MUNICIPAL LIGHT AND POWER UTILITY

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Principal Office: P.O. BOX 50  
GRESHAM, WI 54128

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For the Year Ended: DECEMBER 31, 1998

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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:** GRESHAM MUNICIPAL LIGHT AND POWER UTILITY

**Utility Address:** P.O. BOX 50  
GRESHAM, WI 54128

**When was utility organized?** 1/1/1918

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** LORETTA PLESHEK

**Title:** BOOKKEEPER

**Office Address:**

P.O. BOX 50  
GRESHAM, WI 54128

**Telephone:** (715) 787 - 3244

**Fax Number:** (715) 787 - 1313

**E-mail Address:**

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

**Name:** KERBER, ROSE & ASSOCIATES, S.C.

**Title:**

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.

115 E FIFTH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400

**Fax Number:** (715) 524 - 2599

**E-mail Address:**

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

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

**Name:** KERBER, ROSE & ASSOCIATES, S.C.

**Title:**

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.

115 E FIFTH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400

**Fax Number:** (715) 524 - 2599

**E-mail Address:**

**Date of most recent audit report:** 2/27/1999

**Period covered by most recent audit:** 1998

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**Name:** LEE EBERT

**Title:** VILLAGE MANAGER

**Office Address:**

P.O. BOX 50  
GRESHAM, WI 54128

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:** UTILITY COMMITTEE

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**Names of members of utility commission/committee:**

KEN BEYER  
NORMAN DARLING  
EYVONNE EBERT

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**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)?** NO

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	907,203	859,042	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	753,524	681,998	2
Depreciation Expense (403)	117,983	107,336	3
Amortization Expense (404-407)	9,081	0	4
Taxes (408)	71,254	68,218	5
<b>Total Operating Expenses</b>	<b>951,842</b>	<b>857,552</b>	
<b>Net Operating Income</b>	<b>(44,639)</b>	<b>1,490</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(44,639)</b>	<b>1,490</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	792	3,250	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,808	10,954	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>9,600</b>	<b>14,204</b>	
<b>Total Income</b>	<b>(35,039)</b>	<b>15,694</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(35,039)</b>	<b>15,694</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	618	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>618</b>	<b>0</b>	
<b>Net Income</b>	<b>(35,657)</b>	<b>15,694</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,245,132	1,195,726	20
Balance Transferred from Income (433)	(35,657)	15,694	21
Miscellaneous Credits to Surplus (434)	33,712	33,712	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,243,187</b>	<b>1,245,132</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
<b>Total (Acct. 412):</b>	<b>0</b>	<b>1</b>
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		
<b>Total (Acct. 413):</b>	<b>0</b>	<b>2</b>
<b>Income from Nonutility Operations (417):</b>		
NONE		
<b>Total (Acct. 417):</b>	<b>0</b>	<b>3</b>
<b>Nonoperating Rental Income (418):</b>		
NONE		
<b>Total (Acct. 418):</b>	<b>0</b>	<b>4</b>
<b>Interest and Dividend Income (419):</b>		
Interest on Cash and Investments	8,808	5
<b>Total (Acct. 419):</b>	<b>8,808</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		
<b>Total (Acct. 421):</b>	<b>0</b>	<b>6</b>
<b>Miscellaneous Amortization (425):</b>		
NONE		
<b>Total (Acct. 425):</b>	<b>0</b>	<b>7</b>
<b>Other Income Deductions (426):</b>		
NONE		
<b>Total (Acct. 426):</b>	<b>0</b>	<b>8</b>
<b>Miscellaneous Credits to Surplus (434):</b>		
Property Tax Equivalent Forgiven	33,712	9
<b>Total (Acct. 434):</b>	<b>33,712</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>10</b>
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>12</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		4,999			4,999	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll		1,418			1,418	3
Materials		1,139			1,139	4
Taxes					0	5
<b>Other (list by major classes):</b>						
Transportation		1,650			1,650	6
<b>Total costs and expenses</b>	<b>0</b>	<b>4,207</b>	<b>0</b>	<b>0</b>	<b>4,207</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>792</b>	<b>0</b>	<b>0</b>	<b>792</b>	

### 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	0	907,203	0	0	<b>907,203</b>	<b>1</b>	
Less: interdepartmental sales	0	12,676	0	0	<b>12,676</b>	<b>2</b>	
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>	
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					<b>0</b>	<b>5</b>	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>0</b>	<b>894,527</b>	<b>0</b>	<b>0</b>	<b>894,527</b>		

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	16,615		16,615	1
Electric operating expenses	193,778		193,778	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	18,229		18,229	5
Merchandising and jobbing	2,339		2,339	6
Other nonutility expenses	70,267		70,267	7
Water utility plant accounts			0	8
Electric utility plant accounts	40,274		40,274	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	5,120		5,120	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
<b>Total Payroll</b>	<b>346,622</b>	<b>0</b>	<b>346,622</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,078,523	2,835,455	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,603,628	1,519,269	<b>2</b>
<b>Net Utility Plant</b>	<b>1,474,895</b>	<b>1,316,186</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,175	3,175	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>3,175</b>	<b>3,175</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	3,275	3,116	<b>6</b>
Special Funds (125)	25,500	25,500	<b>7</b>
<b>Total Other Property and Investments</b>	<b>31,950</b>	<b>31,791</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,702	2,111	<b>8</b>
Temporary Cash Investments (132)	168,755	169,669	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	129,303	148,465	<b>11</b>
Other Accounts Receivable (143)	0	32,736	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	57,948	42,335	<b>14</b>
Materials and Supplies (150)	39,004	34,428	<b>15</b>
Prepayments (165)	10,672	9,842	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>407,384</b>	<b>439,586</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	92,390	19,733	<b>20</b>
<b>Total Deferred Debits</b>	<b>92,390</b>	<b>19,733</b>	
<b>Total Assets and Other Debits</b>	<b>2,006,619</b>	<b>1,807,296</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	19,526	19,526	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,243,187	1,245,132	23
<b>Total Proprietary Capital</b>	<b>1,262,713</b>	<b>1,264,658</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	48,094	0	26
<b>Total Long-Term Debt</b>	<b>48,094</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	134,627	102,198	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>134,627</b>	<b>102,198</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	561,185	440,440	41
<b>Total Liabilities and Other Credits</b>	<b>2,006,619</b>	<b>1,807,296</b>	

**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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	0	0	0	3,075,451	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)				3,072	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	0	0	0	3,078,523	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	1,603,628	10
<b>Total Accumulated Provision</b>	0	0	0	1,603,628	
<b>Net Utility Plant</b>	0	0	0	1,474,895	

## 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)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,519,269				1,519,269	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	117,983				117,983	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	906				906	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>118,889</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,889</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	26,008				26,008	15
Cost of removal					0	16
Other debits (specify):						17
REMOVAL OF METERS	8,522				8,522	18
<b>Total debits</b>	<b>34,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,530</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,603,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,603,628</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					21
If yes, what is the rate?	4.00%					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
<b>Other (specify):</b>					
NON-UTILITY LAND	3,175			3,175	2
<b>Total Nonutility Property (121)</b>	<b>3,175</b>	<b>0</b>	<b>0</b>	<b>3,175</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>3,175</b>	<b>0</b>	<b>0</b>	<b>3,175</b>	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			39,004		39,004	34,428	2
<b>Total Electric Utility</b>					<b>39,004</b>	<b>34,428</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	39,004	34,428	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>39,004</b>	<b>34,428</b>	

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

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

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

### CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	19,526	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>19,526</u></u>	

**BONDS (ACCT. 221)**

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

---

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
GRESHAM STATE BANK LOAN	09/25/1998	09/25/2002	5.00%	48,094	1
<b>Total for Account 224</b>				<b>48,094</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	71,254	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>71,254</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	16,718	7
PSC Remainder Assessment	1,107	8
<b>Other (explain):</b>		
Property Tax Equivalent Forgiven	33,712	9
Wisconsin Gross Receipts Tax	19,717	10
<b>Total payments and other debits</b>	<u>71,254</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### 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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
GRESHAM STATE BANK LOAN	0	618	618	0	3
<b>Subtotal</b>	<b>0</b>	<b>618</b>	<b>618</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>618</b>	<b>618</b>	<b>0</b>	

**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	0	440,440	0	0	0	<b>440,440</b>	1
<b>Add credits during year:</b>							
For Services		18,306				<b>18,306</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
Other Plant		102,439				<b>102,439</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>0</b>	<b>561,185</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>561,185</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
STOCK IN COOPERATIVES	3,275	2
<b>Total (Acct. 124):</b>	<b>3,275</b>	
<b>Special Funds (125):</b>		
CERTIFICATE OF DEPOSIT	25,500	3
<b>Total (Acct. 125):</b>	<b>25,500</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		5
Electric	129,303	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>129,303</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FOR OPERATING EXPENSES	57,948	12
<b>Total (Acct. 145):</b>	<b>57,948</b>	
<b>Prepayments (165):</b>		
LICENSE FEES	209	13
PREPAID INSURANCE	10,463	14
<b>Total (Acct. 165):</b>	<b>10,672</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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)	
<b>Other Deferred Debits (183):</b>		
HYDROELECTRIC PLANT GENERATOR OVERHAULS BEING AMORTIZED	92,390	16
<b>Total (Acct. 183):</b>	<b>92,390</b>	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<b>Total (Acct. 253):</b>	<b>0</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	0	2,929,018	0	0	<b>2,929,018</b>	<b>1</b>
Materials and Supplies	0	36,716	0	0	<b>36,716</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	0	1,561,448	0	0	<b>1,561,448</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	0	500,812	0	0	<b>500,812</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>0</b>	<b>903,474</b>	<b>0</b>	<b>0</b>	<b>903,474</b>	
Net Operating Income	0	(44,639)	0	0	<b>(44,639)</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>N/A</b>	<b>-4.94%</b>	<b>N/A</b>	<b>N/A</b>	<b>-4.94%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	19,526	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,244,159	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,263,685</b>	
<b>Net Income</b>		
Net Income	(35,657)	5
<b>Percent Return on Proprietary Capital</b>	<b>-2.82%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

A vehicle was acquired with funds borrowed in 1998

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**6. Formal proceedings with the Public Service Commission.**

The Utility plans to file for a rate increase in 1999.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

Gresham Municipal Light and Power Utility  
Gresham, WI 54128

#### ACCOUNTANTS' COMPILATION REPORT

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the GRESHAM MUNICIPAL LIGHT AND POWER UTILITY as of December 31, 1998 and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

KERBER, ROSE & ASSOCIATES, S.C.  
Shawano, Wisconsin  
February 6, 1999

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

October 22, 1999

Ms. Loretta Pleshek, Bookkeeper  
Gresham Municipal Light And Power Utility  
P.O. Box 50  
Gresham, WI 54128-0050

1998 Analytical Review DWCCA-2400-ELE

Dear Ms. Pleshek:

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

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\Oct 22, 1999 letters el.doc

cc: Mr. Ken Beyer

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	902,902	1
<b>Total Sales of Electricity</b>	<b>902,902</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	4,301	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)	0	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>4,301</b>	
<b>Total Operating Revenues</b>	<b>907,203</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	477,511	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	123,203	11
Customer Accounts Expenses (901-904)	44,848	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	107,962	14
<b>Total Operation and Maintenance Expenses</b>	<b>753,524</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	117,983	15
Amortization Expense (404-407)	9,081	16
Taxes (408)	71,254	17
<b>Total Other Expenses</b>	<b>198,318</b>	
<b>Total Operating Expenses</b>	<b>951,842</b>	
<b>NET OPERATING INCOME</b>	<b>(44,639)</b>	

### 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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,301	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,301</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NONE		7
<b>Total Other Electric Revenues (456)</b>	<b>0</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## 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)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)	24,091	7
Water for Power (531)		8
Operation Supplies and Expenses (532)	2,302	9
Maintenance of Hydraulic Production Plant (535)	11,137	10
<b>Total Hydraulic Power Generation Expenses</b>	<b>37,530</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	439,981	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>439,981</b>	
<b>Total Power Production Expenses</b>	<b>477,511</b>	
<b>TRANSMISSION EXPENSES</b>		
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)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
 <b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	18,827	20
Line and Station Labor (561)	6,055	21
Line and Station Supplies and Expenses (562)	20,671	22
Street Lighting and Signal System Expenses (565)	1,219	23
Meter Expenses (566)		24
Customer Installations Expenses (567)	2,247	25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	69,195	28
Maintenance of Line Transformers (573)	4,360	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)	629	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>123,203</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,958	33
Accounting and Collecting Labor (902)	29,178	34
Supplies and Expenses (903)	7,019	35
Uncollectible Accounts (904)	3,693	36
<b>Total Customer Accounts Expenses</b>	<b>44,848</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<b>0</b>	

## 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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	15,278	<b>38</b>
Office Supplies and Expenses (921)	15,680	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	11,911	<b>41</b>
Property Insurance (924)	11,149	<b>42</b>
Injuries and Damages (925)		<b>43</b>
Employee Pensions and Benefits (926)	59,884	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	6,917	<b>46</b>
Transportation Expenses (933)	(12,857)	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>107,962</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>753,524</b>	

**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		33,712	1
Social Security		16,718	2
Wisconsin Gross Receipts Tax		19,717	3
PSC Remainder Assessment		1,107	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>71,254</b>	

### 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			Shawano				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.278242				3
County tax rate	mills		8.070486				4
Local tax rate	mills		0.926899				5
School tax rate	mills		11.596810				6
Voc. school tax rate	mills		1.808180				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.680617</b>				<b>10</b>
Less: state credit	mills		2.334650				11
<b>Net tax rate</b>	mills		<b>20.345967</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>0.926899</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.404990</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>14.331889</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.680617</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.631900</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.345967</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>12.856623</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,782,586</b>	2,782,586				22
Materials & Supplies	\$	<b>53,638</b>	53,638				23
<b>Subtotal</b>	\$	<b>2,836,224</b>	<b>2,836,224</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,836,224</b>	<b>2,836,224</b>				<b>26</b>
Assessment Ratio	dec.		0.715964				27
<b>Assessed Value</b>	\$	<b>2,030,634</b>	<b>2,030,634</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>12.856623</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>26,107</b>	<b>26,107</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	33,712					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>33,712</b>					<b>34</b>

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	52,628		11
Structures and Improvements (331)	71,026	27,442	12
Reservoirs, Dams and Waterways (332)	463,610	18,962	13
Water Wheels, Turbines and Generators (333)	155,234	6,814	14
Accessory Electric Equipment (334)	142,223		15
Miscellaneous Power Plant Equipment (335)	725		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>885,446</b>	<b>53,218</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	5,946		18
Structures and Improvements (341)	37,458		19
Fuel Holders, Producers and Accessories (342)	52,783		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>96,187</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>			
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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			52,628 11
Structures and Improvements (331)			98,468 12
Reservoirs, Dams and Waterways (332)			482,572 13
Water Wheels, Turbines and Generators (333)			162,048 14
Accessory Electric Equipment (334)			142,223 15
Miscellaneous Power Plant Equipment (335)			725 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>938,664</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			5,946 18
Structures and Improvements (341)			37,458 19
Fuel Holders, Producers and Accessories (342)			52,783 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>96,187</b>
<b>TRANSMISSION PLANT</b>			
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)	
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	912		34
Structures and Improvements (361)	0		35
Station Equipment (362)	89,566	446	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	472,719	61,100	38
Overhead Conductors and Devices (365)	116,761	18,710	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	110,334	51,095	41
Line Transformers (368)	261,304	39,919	42
Services (369)	57,370	17,304	43
Meters (370)	41,152	9,017	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	25,646		47
<b>Total Distribution Plant</b>	<b>1,175,764</b>	<b>197,591</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	125,677	10,279	49
Office Furniture and Equipment (391)	42,280	2,698	50
Computer Equipment (391.1)	2,325		51
Transportation Equipment (392)	381,575	51,000	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	23,399	11,367	54
Laboratory Equipment (395)	1,877		55
Power Operated Equipment (396)	23,755		56
Communication Equipment (397)	10,582	1,242	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			912 34
Structures and Improvements (361)			0 35
Station Equipment (362)			90,012 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	9,970		523,849 38
Overhead Conductors and Devices (365)			135,471 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			161,429 41
Line Transformers (368)	16,038		285,185 42
Services (369)			74,674 43
Meters (370)	8,522		41,647 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			25,646 47
<b>Total Distribution Plant</b>	<b>34,530</b>	<b>0</b>	<b>1,338,825</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			135,956 49
Office Furniture and Equipment (391)			44,978 50
Computer Equipment (391.1)			2,325 51
Transportation Equipment (392)			432,575 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			34,766 54
Laboratory Equipment (395)			1,877 55
Power Operated Equipment (396)			23,755 56
Communication Equipment (397)			11,824 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)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	13,719		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>625,189</b>	<b>76,586</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,782,586</b>	<b>327,395</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>2,782,586</b>	<b>327,395</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			13,719 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>701,775</b>
<b>Total utility plant in service directly assignable</b>	<b>34,530</b>	<b>0</b>	<b>3,075,451</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>34,530</b>	<b>0</b>	<b>3,075,451</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	-0.50	3.50	1
7.2/12.5 kV (12kV)	0.50	4.75	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	-0.10	7.90	5
7.2/12.5 kV (12kV)	2.00	73.79	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
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	13	3
<b>Total</b>	<b>13</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	79	7
Nonfarm	603	8
<b>Total</b>	<b>682</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm	3	12
<b>Total</b>	<b>3</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>685</b>	<b>14</b>

### 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	2,750	Wednesday	12/31/1997	19:00	1,177	<b>1</b>
February	02	2,389	Monday	02/16/1998	19:00	972	<b>2</b>
March	03	2,445	Wednesday	03/11/1998	19:00	1,013	<b>3</b>
April	04	2,031	Tuesday	04/28/1998	08:00	774	<b>4</b>
May	05	2,287	Thursday	05/28/1998	22:00	940	<b>5</b>
June	06	2,500	Saturday	06/20/1998	22:00	981	<b>6</b>
July	07	2,601	Tuesday	07/21/1998	18:00	1,177	<b>7</b>
August	08	2,857	Sunday	08/23/1998	21:00	1,222	<b>8</b>
September	09	2,543	Sunday	09/06/1998	12:00	1,109	<b>9</b>
October	10	2,252	Thursday	10/15/1998	19:00	1,017	<b>10</b>
November	11	2,748	Saturday	11/21/1998	19:00	1,049	<b>11</b>
December	12	2,673	Monday	12/21/1998	18:00	1,193	<b>12</b>
<b>Total</b>		<b>30,076</b>				<b>12,624</b>	
<b>System Name</b>							

## 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).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
<b>Total</b>	<u>0</u>				<u>0</u>

**System Name**

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

Type of Reading	Supplier
15 minutes integrated	WP&L
60 minutes integrated	GMU

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	3,283	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>3,283</b>	<b>7</b>
Purchases	12,624	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>15,907</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	14,238	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	29	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	22	22
<b>Total Used by Company</b>	<b>51</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>14,289</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,618	27
<b>Total Energy Losses</b>	<b>1,618</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>10.1716%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>15,907</b>	<b>30</b>

**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)	
<b>Residential Sales</b>				
Rural Residential	FG-1	527	4,644	1
Urban Residential	RG-1	254	2,071	2
<b>Total Sales for Residential Sales</b>		<b>781</b>	<b>6,715</b>	
<b>Commercial &amp; Industrial</b>				
Urban Commercial	CG-1	45	1,089	3
Rural Commercial	CG-2	91	1,972	4
Urban Small Power	CP-1	7	947	5
Rural Small Power	CP-2	5	3,399	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>148</b>	<b>7,407</b>	
<b>Public Street &amp; Highway Lighting</b>				
Public Street Lighting	MS-1	2	116	7
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>116</b>	
<b>Sales for Resale</b>				
NONE				8
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>931</b>	<b>14,238</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		302,599	18,050	<b>320,649</b>	<b>1</b>
		115,355	7,902	<b>123,257</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>417,954</b>	<b>25,952</b>	<b>443,906</b>	
		70,911	4,168	<b>75,079</b>	<b>3</b>
		132,313	7,402	<b>139,715</b>	<b>4</b>
		61,146	3,484	<b>64,630</b>	<b>5</b>
		153,164	12,886	<b>166,050</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>417,534</b>	<b>27,940</b>	<b>445,474</b>	
		13,105	417	<b>13,522</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>13,105</b>	<b>417</b>	<b>13,522</b>	
				<b>0</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>848,593</b>	<b>54,309</b>	<b>902,902</b>	

### 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	WP&L				1
Point of Delivery	GRESHAM				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	34.5				4
Point of Metering	GRESHAM				5
Total of 12 Monthly Maximum Demands -- kW	30,076				6
Average load factor	<b>57.5027%</b>				7
Total Cost of Purchased Power	439,981				8
Average cost per kWh	<b>0.0348</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	537	640			12
February	450	522			13
March	455	558			14
April	386	388			15
May	431	509			16
June	458	523			17
July	590	587			18
August	546	676			19
September	494	615			20
October	477	540			21
November	423	626			22
December	525	669			23
<b>Total kWh (000)</b>	<b>5,772</b>	<b>6,853</b>			24

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
<b>Total kWh (000)</b>					51

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	3,283	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
<b>Load Factor</b>		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	83,126	15
<b>Cost per kWh of Net Generation (\$)</b>	25	16
Monthly Net Generation --- kWh (000):		
January	221	17
February	223	18
March	326	19
April	432	20
May	286	21
June	356	22
July	264	23
August	225	24
September	206	25
October	257	26
November	269	27
December	218	28
<b>Total kWh (000)</b>	3,283	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

### PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	UPPER	UPPER	WEED	WEED	1
Unit Identification	1	2	1	2	2
Type of Generation	HYDRO	HYDR	HYDRO	HYDRO	3
kWh Net Generation (000)	1,155	677	570	881	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
<b>Load Factor</b>					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses	29,245	17,142	14,432	22,307	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>25.3203</b>	<b>25.3205</b>	<b>25.3193</b>	<b>25.3201</b>	<b>16</b>
Monthly Net Generation --- kWh (000):					
January	83	54	84	0	17
February	90	57	76	0	18
March	120	68	64	74	19
April	127	78	40	187	20
May	104	57	36	89	21
June	115	56	40	145	22
July	103	45	46	70	23
August	98	33	42	52	24
September	66	53	35	52	25
October	94	56	39	68	26
November	89	58	38	84	27
December	66	62	30	60	28
<b>Total kWh (000)</b>	<b>1,155</b>	<b>677</b>	<b>570</b>	<b>881</b>	<b>29</b>
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					53
					54

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				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				Rated HP Each Unit (h)	1
				Unit No. (e)	Year Installed (f)	RPM (g)	1		
UPPER 1	RED RIVER	AUTOMATIC	VERTIC	1	1,947	450	158	1	1
UPPER 2	RED RIVER	AUTOMATIC	VERTIC	2	1,931	360	266	2	2
WEED 1	RED RIVER	AUTOMATIC	VERTIC	1	1,966	300	180	3	3
WEED 2	RED RIVER	AUTOMATIC	VERTIC	2	1,966	277	750	4	4
<b>Total</b>							<b>1,354</b>		

### 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)			
35	35	1,947	2,400	1,155	100	125	125	125	1
30	35	1,931	2,400	677	190	219	190	190	2
24	25	1,966	4,600	570	120	155	120	120	3
24	25	1,966	6,900	881	500	625	360	360	4
<b>Total</b>				<b>3,283</b>	<b>910</b>	<b>1,124</b>	<b>795</b>	<b>795</b>	

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	UPPER	WEED				1
Voltage--High Side	34,500	12,470				2
Voltage--Low Side	12,470	6,900				3
Num. Main Transformers in Operation	3	3				4
Capacity of Transformers in kVA	3,000	1,000				5
Number of Spare Transformers on Hand	0	1				6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

### 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	1,104	989	17,051	1
Acquired during year	10	40	1,468	2
<b>Total</b>	<b>1,114</b>	<b>1,029</b>	<b>18,519</b>	<b>3</b>
Retired during year	20	108	1,684	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,094</b>	<b>921</b>	<b>16,835</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,042	858	14,090	8
In utility's use	5	5	75	9
Inactive transformers on system				10
Locked meters on customers' premises	0			11
In stock	47	58	2,670	12
<b>Total end of year</b>	<b>1,094</b>	<b>921</b>	<b>16,835</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	49	42,000	1
Mercury Vapor	250	10	11,760	2
Sodium Vapor	100	1	480	3
Sodium Vapor	150	6	2,784	4
<b>Total</b>		<b>66</b>	<b>57,024</b>	
<b>Ornamental</b>				
Mercury Vapor	175	22	18,480	5
Sodium Vapor	250	26	38,973	6
<b>Total</b>		<b>48</b>	<b>57,453</b>	
<b>Other</b>				
NONE				7
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

Acct. 545 - Purchased Power - More power was purchased in 1998 because of a sales increase.

Acct. 560 - Operation Supervision Expenses - Supervision expenses increased because a Village manager was hired in 1998 making the supervisor more available for line work.

Acct. 561 - Line and Station Labor - Line and station labor decreased because more time was allocated to construction and maintenance accounts.

Accts. 562, 572, and 573 - Line Expenses - Supplies expense decreased and maintenance increased because costs were allocated more to specific maintenance.

Acct. 920 - Administrative and General Salaries - A Village manager was hired in 1998 and his time allocated here.

Acct. 926 - Employee Pensions and Benefits - The Village manager received retirement and health insurance benefits, health insurance premiums went up 26%, and 1997 expense was reduced by a \$7,000 credit from employee medical costs in a prior year being reimbursed.

Acct. 930 - Miscellaneous General Expenses - Miscellaneous expense was charged for a one time new employee moving allowance of \$4,000.

Acct. 933 - Transportation Expenses - More costs for transportation were allocated to construction and maintenance. Because transportation is not charged for depreciation and property tax the account went into a negative figure.

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### Electric Utility Plant in Service (Page E-06)

Acct. 367 - Underground Conductors and Devices - A number of large jobs to accommodate various of the utility's larger business customers - 1,110 feet #2 15KV cable \$8,953; 2,640 feet #2 15KV cable \$11,034; 1,320 feet #2 15 KV URD cable \$8,234; 2,070 feet #2 15KV URD cable \$6,059; and, other jobs were done which added underground conductors and devices to the system.

Acct. 392 - Transportation Equipment - A 1993 IHC Bucket Truck was purchased

Acct. 364 - Poles, Towers and Fixtures - Approximately 130 poles were replaced with new poles - \$29,099. An extension to accommodate one of the utility's larger business customers - \$10,922. Other poles, towers and fixtures were added to plant.

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