



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BANGOR MUNICIPAL UTILITY

Principal Office: 106 15TH AVENUE, NORTH
P.O. BOX 130
BANGOR, WI 54614-0130

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BANGOR MUNICIPAL UTILITY

Utility Address: 106 15TH AVENUE, NORTH
P.O. BOX 130
BANGOR, WI 54614-0130

When was utility organized? 6/1/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR CECIL R ROLFE

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

106 15TH AVENUE. NORTH
P.O. BOX 130
BANGOR, WI 54614-0130

Telephone: (608) 486 - 2151

Fax Number: (608) 486 - 2800

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@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: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 2/19/1999

Period covered by most recent audit: Year ending December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR CECIL R ROLFE

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

106 15TH AVENUE, NORTH
P.O. BOX 130
BANGOR, WI 54614-0130

Telephone: (608) 486 - 2151

Fax Number: (608) 486 - 2800

E-mail Address:

Name of utility commission/committee: BANGOR VILLAGE BOARD

Names of members of utility commission/committee:

- GARY ALTHOFF, VILLAGE PRESIDENT
 - MICK CULLEN
 - ROBIN GJERTSEN
 - BRIAN KAPANKE
 - MARY SCHMIDT
 - MAURICE SPREHN
 - JACK TORGERUD
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,011,383	2,042,196	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,725,396	1,686,177	2
Depreciation Expense (403)	159,410	150,016	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	96,530	102,957	5
Total Operating Expenses	1,981,336	1,939,150	
Net Operating Income	30,047	103,046	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	30,047	103,046	
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)	17,098	11,849	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	17,098	11,849	
Total Income	47,145	114,895	
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	47,145	114,895	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	54,423	44,828	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	54,423	44,828	
Net Income	(7,278)	70,067	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,622,109	1,502,934	20
Balance Transferred from Income (433)	(7,278)	70,067	21
Miscellaneous Credits to Surplus (434)	0	50,400	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	1,292	25
Total Unappropriated Earned Surplus End of Year (216)	1,614,831	1,622,109	

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 income	17,098	5
Total (Acct. 419):	17,098	
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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	99,637	1,911,746	0	0	2,011,383	1
Less: interdepartmental sales	0	7,296	0	0	7,296	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		1,184			1,184	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	99,637	1,903,266	0	0	2,002,903	

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	35,212		35,212	1
Electric operating expenses	147,526		147,526	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	16,002		16,002	7
Water utility plant accounts			0	8
Electric utility plant accounts	48,380		48,380	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	2,938		2,938	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	9,252		9,252	19
Total Payroll	259,310	0	259,310	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,064,665	4,743,125	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,425,974	2,226,341	2
Net Utility Plant	2,638,691	2,516,784	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	26,478	24,947	7
Total Other Property and Investments	26,478	24,947	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	334,601	163,619	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	198,390	195,023	11
Other Accounts Receivable (143)	7,698	10,212	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	7,678	4,745	13
Receivables from Municipality (145)	30,498	44,718	14
Materials and Supplies (150)	69,150	91,259	15
Prepayments (165)	36,200	45,851	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	668,859	545,937	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,334,028	3,087,668	

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)	40,346	40,346	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,614,831	1,622,109	23
Total Proprietary Capital	1,655,177	1,662,455	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	983,433	749,642	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	983,433	749,642	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	147,450	138,462	28
Payables to Municipality (233)	0	8,943	29
Customer Deposits (235)	534	656	30
Taxes Accrued (236)	35,377	36,934	31
Interest Accrued (237)	3,172	2,739	32
Other Current and Accrued Liabilities (238)	10,134	5,361	33
Total Current and Accrued Liabilities	196,667	193,095	
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)	498,751	482,476	41
Total Liabilities and Other Credits	3,334,028	3,087,668	

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)	561,062	0	0	4,503,603	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	561,062	0	0	4,503,603	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	273,839	0	0	2,152,135	10
Total Accumulated Provision	273,839	0	0	2,152,135	
Net Utility Plant	287,223	0	0	2,351,468	

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	262,090	1,964,251			2,226,341	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,898	148,512			159,410	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,117				1,117	6
Accruals charged other						7
accounts (specify):						8
Clearing	136	45,486			45,622	9
Salvage		28,123			28,123	10
Other credits (specify):						11
					0	12
Total credits	12,151	222,121	0	0	234,272	13
Debits during year						14
Book cost of plant retired	402	30,714			31,116	15
Cost of removal		3,523			3,523	16
Other debits (specify):						17
					0	18
Total debits	402	34,237	0	0	34,639	19
Balance End of Year	273,839	2,152,135	0	0	2,425,974	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year	4,745	1
Additions:		
Provision for uncollectibles during year	2,640	2
Collection of accounts previously written off: Utility Customers	1,184	3
Collection of accounts previously written off: Others		4
Total Additions	3,824	
Deductions:		
Accounts written off during the year: Utility Customers	891	5
Accounts written off during the year: Others		6
Total accounts written off	891	
Balance end of year	7,678	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			66,092		66,092	88,516	2
Total Electric Utility					66,092	88,516	

Account	Total End of Year	Amount Prior Year	
Electric utility total	66,092	88,516	1
Water utility	3,058	2,743	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	69,150	91,259	

**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)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	40,346	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>40,346</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.

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

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)	
Advances (223)					
Promissory note	04/26/1997	04/26/2016	6.00%	551,895	1
1997 Revenue note	03/01/1997	04/26/2016	6.00%	431,538	2
Total for Account 223				983,433	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	36,934	1
Accruals:		
Charged water department expense	11,064	2
Charged electric department expense	85,466	3
Charged sewer department expense	377	4
Other (explain):		
NONE		5
Total Accruals and other credits	96,907	
Taxes paid during year:		
County, state and local taxes	36,771	6
Social Security taxes	13,291	7
PSC Remainder Assessment	2,551	8
Other (explain):		
Gross receipts tax	45,851	9
Total payments and other debits	98,464	
Balance end of year	35,377	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1995 Construction Advance	0			0	2
1996 Promissory Note	2,080	35,281	35,581	1,780	3
1997 Revenue Note	659	19,142	18,409	1,392	4
Subtotal	2,739	54,423	53,990	3,172	
Other Long-Term Debt (224)					
-	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	2,739	54,423	53,990	3,172	

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	215,047	267,429	0	0	0	482,476	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
FEMA Storm Damage Receipt		16,275				16,275	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	215,047	283,704	0	0	0	498,751	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Tower maintenance account	26,478	3
Total (Acct. 125):	26,478	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,800	5
Electric	191,590	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	198,390	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Pole Contact Rentals	4,870	11
Miscellaneous Invoices	2,828	12
Total (Acct. 143):	7,698	
Receivables from Municipality (145):		
Additional 1998 public fire protection	177	13
Miscellaneous payroll	1,862	14
1998 Joint metering charges	2,417	15
Sewer collections paid twice	24,373	16
Labor charges billed to sewer	1,669	17
Total (Acct. 145):	30,498	
Prepayments (165):		
Prepaid gross receipts tax	36,200	18
Total (Acct. 165):	36,200	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	19
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	20
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	21
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	22
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	560,665	4,343,229	0	0	4,903,894	1
Materials and Supplies	2,900	77,304	0	0	80,204	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	267,964	2,058,193	0	0	2,326,157	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	215,047	275,566	0	0	490,613	6
Other (specify):						
NONE					0	7
Average Net Rate Base	80,554	2,086,774	0	0	2,167,328	
Net Operating Income	13,213	16,834	0	0	30,047	8
Net Operating Income as a percent of Average Net Rate Base	16.40%	0.81%	N/A	N/A	1.39%	

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	40,346	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,618,470	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,658,816	
Net Income		
Net Income	(7,278)	5
Percent Return on Proprietary Capital	-0.44%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 2, 1999

Mr. Cecil R. Rolfe, Director of Public Works
Bangor Municipal Utility
106 15th Avenue North
P.O. Box 130
Bangor, WI 54614-0130

1998 Analytical Review DWCCA-350-PJL

Dear Mr. Rolfe:

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

1. Our records indicate that the \$1,558 reported in Account 398, Miscellaneous Equipment in the Water Utility Plant in Service schedule or page W-8 should actually be in Account 397, Communication Equipment. Please make this adjustment using column (f) of your 1999 annual report and include a footnote explaining that the adjustment is being made per this letter.

2. In the future, as instructed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations of all significant expense variations.

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

Sincerely,

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

PJL:tlk:w:\compl\analytical review letters\July 2 1999 rev letters L.doc

cc: Mr. Gary Althoff, Village President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	98,473	1
Total Sales of Water	98,473	
Other Operating Revenues		
Forfeited Discounts (470)	241	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	923	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,164	
Total Operating Revenues	99,637	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	16,336	9
Water Treatment Expenses (630-635)	3,393	10
Transmission and Distribution Expenses (640-655)	15,224	11
Customer Accounts Expenses (901-904)	2,853	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	26,656	14
Total Operation and Maintenance Expenses	64,462	
Other Operating Expenses		
Depreciation Expense (403)	10,898	15
Amortization Expense (404-407)		16
Taxes (408)	11,064	17
Total Other Operating Expenses	21,962	
Total Operating Expenses	86,424	
NET OPERATING INCOME	13,213	

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	418	23,968	48,206	4
Commercial	74	10,417	16,106	5
Industrial				6
Total Metered Sales to General Customers (461)	492	34,385	64,312	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		27,966	8
Other Sales to Public Authorities (464)	11	5,056	6,195	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	504	39,441	98,473	

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)	27,966	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)	27,966	
Forfeited Discounts (470):		
Customer late payment charges	241	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	241	
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	923	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	923	
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)	6,953	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	7,296	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	2,087	9
Total Pumping Expenses	16,336	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	328	10
Chemicals (631)	3,041	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	24	13
Total Water Treatment Expenses	3,393	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	10,197	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	996	16
Maintenance of Mains (651)	1,810	17
Maintenance of Services (652)	1,224	18
Maintenance of Meters (653)	409	19
Maintenance of Hydrants (654)	588	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	15,224	

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)	213	22
Accounting and Collecting Labor (902)	2,640	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	2,853	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	1,495	27
Office Supplies and Expenses (921)	1,860	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,819	30
Property Insurance (924)	1,695	31
Injuries and Damages (925)	2,688	32
Employee Pensions and Benefits (926)	13,386	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	713	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	26,656	
 Total Operation and Maintenance Expenses	 64,462	

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		9,953	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		377	2
Net property tax equivalent		9,576	
Social Security		1,361	3
PSC Remainder Assessment		127	4
Other (specify): NONE			5
Total tax expense		11,064	

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			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226602				3
County tax rate	mills		4.232024				4
Local tax rate	mills		5.257627				5
School tax rate	mills		13.632447				6
Voc. school tax rate	mills		2.358964				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.707664				10
Less: state credit	mills		2.197997				11
Net tax rate	mills		23.509667				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.257627				14
Combined School Tax Rate	mills		15.991411				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.249038				17
Total Tax Rate	mills		25.707664				18
Ratio of Local and School Tax to Total	dec.		0.826564				19
Total tax net of state credit	mills		23.509667				20
Net Local and School Tax Rate	mills		19.432252				21
Utility Plant, Jan. 1	\$	560,269	560,269				22
Materials & Supplies	\$	2,743	2,743				23
Subtotal	\$	563,012	563,012				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	563,012	563,012				26
Assessment Ratio	dec.		0.881900				27
Assessed Value	\$	496,520	496,520				28
Net Local & School Rate	mills		19.432252				29
Tax Equiv. Computed for Current Year	\$	9,649	9,649				30
Tax Equivalent per 1994 PSC Report	\$	9,953					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	9,953					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)	185		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)	10,011		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	10,196	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	10,529		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	39,366		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	535		20
Total Pumping Plant	50,430	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	44,639		23
Total Water Treatment Plant	44,639	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			185 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)			10,011 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	10,196
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			10,529 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			39,366 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			535 20
Total Pumping Plant	0	0	50,430
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			44,639 23
Total Water Treatment Plant	0	0	44,639
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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)	22,335		26
Transmission and Distribution Mains (343)	282,027		27
Fire Mains (344)	1,590		28
Services (345)	67,040		29
Meters (346)	44,000	1,195	30
Hydrants (348)	33,559		31
Other Transmission and Distribution Plant (349)	549		32
Total Transmission and Distribution Plant	451,100	1,195	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,346		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)	1,558		44
Other Tangible Property (399)	0		45
Total General Plant	3,904	0	
Total utility plant in service directly assignable	560,269	1,195	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	560,269	1,195	

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)			22,335 26
Transmission and Distribution Mains (343)			282,027 27
Fire Mains (344)			1,590 28
Services (345)			67,040 29
Meters (346)	402		44,793 30
Hydrants (348)			33,559 31
Other Transmission and Distribution Plant (349)			549 32
Total Transmission and Distribution Plant	402	0	451,893
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			2,346 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)			1,558 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	3,904
Total utility plant in service directly assignable	402	0	561,062
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	402	0	561,062

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			3,643	3,643	1
February			3,224	3,224	2
March			3,519	3,519	3
April			3,512	3,512	4
May			4,083	4,083	5
June			3,479	3,479	6
July			4,584	4,584	7
August			3,941	3,941	8
September			4,277	4,277	9
October			4,283	4,283	10
November			4,125	4,125	11
December			3,813	3,813	12
Total for year	0	0	46,483	46,483	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				1,331	14
Other utility use explanation:					15
Flushing					
Water pumped into distribution system				45,152	16
Less: Water sold				39,441	17
Losses and unaccounted for				5,711	18
Percent unaccounted for to the nearest whole percent (%)				13%	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				260	21
Date of maximum: 11/6/1998					22
Cause of maximum:					23
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				82	24
Date of minimum: 1/28/1998					25
Total KWH used for pumping for the year				109,015	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)	
17TH AVENUE NORTH	#1	143	14	432,000	Yes	1
PARK DRIVE	#2	172	16	389,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	17TH AVENUE NORTH	PARK DRIVE		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1950	1950		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	380	350		8
Pump Motor or Standby Engine Mfr	AC FAIRBANKS MORSE	AC FAIRBANKS MORSE		9 10
Year Installed	1950	1950		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	30		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1968		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	175		6
Total capacity in gallons	18,400		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	30.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	680	0	0	0	680	1
M	D	4.000	5,182	0	0	0	5,182	2
M	D	6.000	17,436	0	0	0	17,436	3
P	D	6.000	6,375	0	0	0	6,375	4
M	D	8.000	7,061	0	0	0	7,061	5
Total Within Municipality			36,734	0	0	0	36,734	
Total Utility			36,734	0	0	0	36,734	

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)	
P	0.750	37	0	0	0	37		1
M	0.750	378	0	0	0	378		2
P	1.000	1	0	0	0	1		3
M	1.000	14	0	0	0	14		4
M	1.500	4	0	0	0	4		5
M	2.000	1	0	0	0	1		6
P	2.000	1	0	0	0	1		7
M	3.000	2	0	0	0	2		8
M	4.000	1	0	0	0	1		9
Total Utility		439	0	0	0	439	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	525	12	8	0	529	0	1
1.000	15	0	0	0	15	0	2
1.500	5	0	0	0	5	0	3
2.000	4	0	0	0	4	0	4
2.500	1	0	0	0	1	0	5
3.000	4	0	0	0	4	0	6
4.000	1	0	0	0	1	0	7
Total:	555	12	8	0	559	0	

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	420	56	0	3	0	50	529	1
1.000	0	13	0	1	0	1	15	2
1.500	0	3	0	1	0	1	5	3
2.000	0	0	0	3	0	1	4	4
2.500	0	0	0	0	0	1	1	5
3.000	0	1	0	1	0	2	4	6
4.000	0	0	0	1	0	0	1	7
Total:	420	73	0	10	0	56	559	

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	58				58	2
Total Fire Hydrants	58	0	0	0	58	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	58
Number of distribution system valves end of year:	138
Number of distribution valves operated during year:	138

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-17)

There were no water meters tested in 1998.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,892,426	1
Total Sales of Electricity	1,892,426	
Other Operating Revenues		
Forfeited Discounts (450)	6,259	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	4,870	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	8,191	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	19,320	
Total Operating Revenues	1,911,746	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,291,413	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	144,862	11
Customer Accounts Expenses (901-904)	34,207	12
Sales Expenses (910)	9,134	13
Administrative and General Expenses (920-935)	181,318	14
Total Operation and Maintenance Expenses	1,660,934	
Other Expenses		
Depreciation Expense (403)	148,512	15
Amortization Expense (404-407)		16
Taxes (408)	85,466	17
Total Other Expenses	233,978	
Total Operating Expenses	1,894,912	
NET OPERATING INCOME	16,834	

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	6,259	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,259	
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):		
Pole Contact Charges	4,870	5
Total Rent from Electric Property (454)	4,870	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
FEMA Storm Damage Receipt and Miscellaneous Revenues	8,191	7
Total Other Electric Revenues (456)	8,191	
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)	1,291,413	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,291,413	
Total Power Production Expenses	1,291,413	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	10,510	20
Line and Station Labor (561)	6,783	21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	592	23
Meter Expenses (566)	5,906	24
Customer Installations Expenses (567)	4,163	25
Miscellaneous Distribution Expenses (569)	6,370	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	109,887	28
Maintenance of Line Transformers (573)	570	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)	81	32
Total Distribution Expenses	<u>144,862</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	10,977	33
Accounting and Collecting Labor (902)	21,481	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)	1,749	36
Total Customer Accounts Expenses	<u>34,207</u>	
SALES EXPENSES		
Sales Expenses (910)	9,134	37
Total Sales Expenses	<u>9,134</u>	

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)	13,122	38
Office Supplies and Expenses (921)	14,940	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	27,650	41
Property Insurance (924)	5,759	42
Injuries and Damages (925)	4,259	43
Employee Pensions and Benefits (926)	84,653	44
Regulatory Commission Expenses (928)	14,867	45
Miscellaneous General Expenses (930)	5,861	46
Transportation Expenses (933)	74	47
Maintenance of General Plant (935)	10,133	48
Total Administrative and General Expenses	181,318	
 Total Operation and Maintenance Expenses	 1,660,934	

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		25,261	1
Social Security		11,930	2
Wisconsin Gross Receipts Tax		45,851	3
PSC Remainder Assessment		2,424	4
Other (specify): NONE			5
Total tax expense		85,466	

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			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226602				3
County tax rate	mills		4.232024				4
Local tax rate	mills		5.257627				5
School tax rate	mills		13.632447				6
Voc. school tax rate	mills		2.358964				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.707664				10
Less: state credit	mills		2.197997				11
Net tax rate	mills		23.509667				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.257627				14
Combined School Tax Rate	mills		15.991411				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.249038				17
Total Tax Rate	mills		25.707664				18
Ratio of Local and School Tax to Total	dec.		0.826564				19
Total tax net of state credit	mills		23.509667				20
Net Local and School Tax Rate	mills		19.432252				21
Utility Plant, Jan. 1	\$	4,182,856	4,182,856				22
Materials & Supplies	\$	88,516	88,516				23
Subtotal	\$	4,271,372	4,271,372				24
Less: Plant Outside Limits	\$	2,797,339	2,797,339				25
Taxable Assets	\$	1,474,033	1,474,033				26
Assessment Ratio	dec.		0.881900				27
Assessed Value	\$	1,299,950	1,299,950				28
Net Local & School Rate	mills		19.432252				29
Tax Equiv. Computed for Current Year	\$	25,261	25,261				30
Tax Equivalent per 1994 PSC Report	\$	22,702					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	25,261					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)	100	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)			100 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	100	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	3,227		34
Structures and Improvements (361)	0		35
Station Equipment (362)	130,274		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,028,914	2,132	38
Overhead Conductors and Devices (365)	868,976	2,336	39
Underground Conduit (366)	3,449		40
Underground Conductors and Devices (367)	576,370	124,922	41
Line Transformers (368)	554,076	45,988	42
Services (369)	279,805	19,413	43
Meters (370)	80,355	7,121	44
Installations on Customers' Premises (371)	85,920		45
Leased Property on Customers' Premises (372)	551		46
Street Lighting and Signal Systems (373)	49,778		47
Total Distribution Plant	3,661,695	201,912	
GENERAL PLANT			
Land and Land Rights (389)	494		48
Structures and Improvements (390)	120,910		49
Office Furniture and Equipment (391)	38,202		50
Computer Equipment (391.1)	71,983	8,844	51
Transportation Equipment (392)	192,731	136,432	52
Stores Equipment (393)	557		53
Tools, Shop and Garage Equipment (394)	38,046	1,001	54
Laboratory Equipment (395)	5,327		55
Power Operated Equipment (396)	38,774		56
Communication Equipment (397)	14,037	3,272	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	100
DISTRIBUTION PLANT			
Land and Land Rights (360)			3,227 34
Structures and Improvements (361)			0 35
Station Equipment (362)			130,274 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			1,031,046 38
Overhead Conductors and Devices (365)			871,312 39
Underground Conduit (366)			3,449 40
Underground Conductors and Devices (367)			701,292 41
Line Transformers (368)	2,613		597,451 42
Services (369)			299,218 43
Meters (370)	201		87,275 44
Installations on Customers' Premises (371)		551	86,471 45
Leased Property on Customers' Premises (372)		(551)	0 46
Street Lighting and Signal Systems (373)			49,778 47
Total Distribution Plant	2,814	0	3,860,793
GENERAL PLANT			
Land and Land Rights (389)			494 48
Structures and Improvements (390)			120,910 49
Office Furniture and Equipment (391)			38,202 50
Computer Equipment (391.1)			80,827 51
Transportation Equipment (392)	27,900		301,263 52
Stores Equipment (393)			557 53
Tools, Shop and Garage Equipment (394)			39,047 54
Laboratory Equipment (395)			5,327 55
Power Operated Equipment (396)			38,774 56
Communication Equipment (397)			17,309 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	521,061	149,549	
Total utility plant in service directly assignable	4,182,856	351,461	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	4,182,856	351,461	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	27,900	0	642,710
Total utility plant in service directly assignable	30,714	0	4,503,603
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	30,714	0	4,503,603

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	0.00	28.43	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)	0.00	219.10	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	1	2
Nonfarm Customers	14	3
Total	15	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	278	7
Nonfarm	455	8
Total	733	9
Customers served at other than rural rates:		10
Farm	59	11
Nonfarm	13	12
Total	72	13
Total customers on rural lines at end of year	805	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	6,195	Tuesday	01/13/1998	07:15	2,948	1
February	02	6,039	Wednesday	01/21/1998	18:45	2,999	2
March	03	6,255	Monday	03/09/1998	19:00	2,703	3
April	04	5,404	Monday	03/23/1998	19:00	2,691	4
May	05	5,642	Monday	05/18/1998	18:30	2,575	5
June	06	5,754	Thursday	05/28/1998	19:00	2,597	6
July	07	6,251	Tuesday	07/14/1998	19:00	2,789	7
August	08	5,772	Monday	07/20/1998	19:00	2,783	8
September	09	5,556	Monday	08/24/1998	18:45	2,530	9
October	10	5,391	Wednesday	10/14/1998	07:30	2,406	10
November	11	5,625	Monday	11/16/1998	18:30	2,670	11
December	12	5,936	Thursday	12/17/1998	07:15	2,566	12
Total		69,820				32,257	

System Name Bangor Municipal Utility

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

Type of Reading	Supplier
60 minutes integrated	Northern State Power

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	32,257	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	32,257	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	30,611	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	30,611	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,646	27
Total Energy Losses	1,646	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.1028%	29
Total Disposition of Energy	32,257	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
Residential	RG-1	1,044	9,075	1
Total Sales for Residential Sales		1,044	9,075	
Commercial & Industrial				
Small Power	CP-1	18	4,102	2
Large Power	CP-2	6	8,519	3
Commercial	GS-1	445	8,751	4
Total Sales for Commercial & Industrial		469	21,372	
Public Street & Highway Lighting				
Street Lighting	MS-1	16	164	5
Total Sales for Public Street & Highway Lighting		16	164	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,529	30,611	

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)	
		598,319	(846)	597,473	1
0	0	598,319	(846)	597,473	
11,680		225,366	(1,795)	223,571	2
	29,132	401,783	(2,376)	399,407	3
		626,794	(1,922)	624,872	4
11,680	29,132	1,253,943	(6,093)	1,247,850	
		47,492	(389)	47,103	5
0	0	47,492	(389)	47,103	
				0	6
0	0	0	0	0	
11,680	29,132	1,899,754	(7,328)	1,892,426	

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	Northern States Powe				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	12.470				4
Point of Metering					5
Total of 12 Monthly Maximum Demands -- kW	68,602				6
Average load factor	64.5115%				7
Total Cost of Purchased Power	1,291,413				8
Average cost per kWh	0.0400				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,137	1,811			12
February	1,294	1,705			13
March	1,131	1,573			14
April	1,089	1,652			15
May	1,119	1,456			16
June	1,077	1,520			17
July	1,180	1,609			18
August	1,256	1,527			19
September	1,020	1,509			20
October	1,051	1,355			21
November	1,195	1,475			22
December	985	1,581			23
Total kWh (000)	13,534	18,773			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 (\$)	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)

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

SUBSTATION EQUIPMENT

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

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

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,497	973	28,479	1
Acquired during year	36	64	1,180	2
Total	1,533	1,037	29,659	3
Retired during year	9	12	172	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,524	1,025	29,487	6
Number end of year accounted for as follows:				7
In customers' use	1,485	863	22,417	8
In utility's use	3	9	360	9
Inactive transformers on system		6	238	10
Locked meters on customers' premises				11
In stock	36	147	6,472	12
Total end of year	1,524	1,025	29,487	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	122	100,528	1
Total		122	100,528	
Ornamental				
Mercury Vapor	175	34	48,515	2
Other	200	27	27,999	3
Total		61	76,514	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

The adjustment for account 372 is a reclassification from Leased Property to Installations on Customer Premises. There is no leased property.

Additions to transportation equipment include a cable plow, trailer, and new vehicle chassis.

Additions to underground Conductors includes rural construction completed by the utility in 1998.
