



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF OCONOMOWOC UTILITIES

Principal Office: 174 E. WISCONSIN AVENUE
OCONOMOWOC, WI 53066

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: CITY OF OCONOMOWOC UTILITIES

Utility Address: 174 E. WISCONSIN AVENUE
OCONOMOWOC, WI 53066

When was utility organized? 12/31/1900

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR MARK MOLITOR
Title: OFFICE SUPERVISOR

Office Address:
174 E. WISCONSIN AVENUE
OCONOMOWOC, WI 53066

Telephone: (414) 569 - 3226

Fax Number: (414) 569 - 3238

E-mail Address: mmolitor@wppisys.org

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

Name: MR THOMAS KARMAN CPA
Title: PARTNER

Office Address: JONET 7 FOUNTAIN, LLP
200 S. WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

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: JONET & FOUNTAIN, CPA
Title:

Office Address: JONET & FOUNTAIN, CPA
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

Date of most recent audit report: 3/12/1999

Period covered by most recent audit: 1/1/1998 - 12/31/1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MARK FRYE
Title: TECHNICAL OPERATIONS ASST.

Office Address:
P.O. BOX 27
OCONOMOWOC, WI 53033

Telephone: (414) 569 - 3198
Fax Number: (414) 569 - 2164

E-mail Address: mfrye@wppisys.org

Name: MR RICHARD MERCIER
Title: CITY ADMINISTRATOR / TREASURER

Office Address:
P.O. BOX 27
OCONOMOWOC, WI 53066

Telephone: (414) 569 - 2183
Fax Number: (414) 569 - 3238

E-mail Address: rmercier@wppisys.org

Name: MR TOM ZEROOTH
Title: TECHNICAL OPERATIONS MANAGER

Office Address:
P.O. BOX 27
OCONOMOWOC, WI 53066

Telephone: (414) 569 - 3197
Fax Number: (414) 569 - 2164

E-mail Address: tzeroth@wppisys.org

Name: MS DIANE GARD
Title: FINANCE DIRECTOR

Office Address:
P.O. BOX 27
OCONOMOWOC, WI 53066

Telephone: (414) 569 - 3234
Fax Number: (414) 569 - 3238

E-mail Address: dgard@wppisys.org

Name of utility commission/committee: OCONOMOWOC UTILITY COMMITTEE

Names of members of utility commission/committee:
MS LORA MAE COCHRANE, ALDERMAN
MR JOHN GROSS, ALDERMAN
MR JAY LARSEN, ALDERMAN

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

IDENTIFICATION AND OWNERSHIP

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)	10,591,695	9,898,981	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,408,731	7,969,939	2
Depreciation Expense (403)	741,415	713,982	3
Amortization Expense (404-407)	31,764	31,764	4
Taxes (408)	570,782	564,455	5
Total Operating Expenses	9,752,692	9,280,140	
Net Operating Income	839,003	618,841	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	839,003	618,841	
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)	343,987	300,250	10
Miscellaneous Nonoperating Income (421)	0	23,750	11
Total Other Income	343,987	324,000	
Total Income	1,182,990	942,841	
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	1,182,990	942,841	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	178,139	208,637	14
Amortization of Debt Discount and Expense (428)	10,711	6,081	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	188,850	214,718	
Net Income	994,140	728,123	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,624,318	12,896,195	20
Balance Transferred from Income (433)	994,140	728,123	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	14,618,458	13,624,318	

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):		
Electric utility	295,994	5
Water utility	47,993	6
Total (Acct. 419):	343,987	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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 and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,093,041	9,498,654	0	0	10,591,695	1
Less: interdepartmental sales	0	75,166	0	0	75,166	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,093,041	9,423,488	0	0	10,516,529	

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	220,591	2,834	223,425	1
Electric operating expenses	460,443	12,886	473,329	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts		37,748	37,748	8
Electric utility plant accounts		183,165	183,165	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	236,633	(236,633)	0	18
All other accounts			0	19
Total Payroll	917,667	0	917,667	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	27,190,601	26,067,040	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,618,939	8,923,154	2
Net Utility Plant	17,571,662	17,143,886	
Utility Plant Acquisition Adjustments (117-118)	472,359	504,123	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	18,044,021	17,648,009	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	989,104	997,146	8
Special Funds (125-128)	1,579,268	2,642,244	9
Total Other Property and Investments	2,568,372	3,639,390	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	35,882	80,336	10
Special Deposits (132-134)	43,392	56,451	11
Working Funds (135)	300	300	12
Temporary Cash Investments (136)	4,500,387	3,500,887	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	803,877	823,229	15
Other Accounts Receivable (143)	102,835	156,038	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	81,046	177,296	18
Materials and Supplies (151-163)	357,755	321,471	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	862	6,365	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	5,926,336	5,122,373	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	47,162	54,807	24
Other Deferred Debits (182-186)	87,897	68,155	25
Total Deferred Debits	135,059	122,962	
Total Assets and Other Debits	26,673,788	26,532,734	

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)	1,379,528	1,379,528	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	14,618,458	13,624,318	28
Total Proprietary Capital	15,997,986	15,003,846	
LONG-TERM DEBT			
Bonds (221-222)	2,363,600	3,604,600	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	538,863	557,584	31
Total Long-Term Debt	2,902,463	4,162,184	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	623,426	586,616	33
Payables to Municipality (233)	247,621	223,641	34
Customer Deposits (235)	35,935	38,442	35
Taxes Accrued (236)	473,187	469,005	36
Interest Accrued (237)	42,432	68,961	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	19,579	18,487	40
Miscellaneous Current and Accrued Liabilities (242)	18,994	16,163	41
Total Current and Accrued Liabilities	1,461,174	1,421,315	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	51,214	0	44
Total Deferred Credits	51,214	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,260,951	5,945,389	49
Total Liabilities and Other Credits	26,673,788	26,532,734	

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)	8,750,529	0	0	18,432,354	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)	7,718				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	8,758,247	0	0	18,432,354	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,155,226	0	0	7,463,713	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,155,226	0	0	7,463,713	
Net Utility Plant	6,603,021	0	0	10,968,641	

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	1,979,925	6,943,229			8,923,154	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	161,402	580,013			741,415	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,063				14,063	6
Accruals charged other						7
accounts (specify):						8
Transportation clearing	5,952	35,100			41,052	9
Salvage	1,261	5,470			6,731	10
Other credits (specify):						11
					0	12
Total credits	182,678	620,583	0	0	803,261	13
Debits during year						14
Book cost of plant retired	7,377	92,369			99,746	15
Cost of removal	0	7,730			7,730	16
Other debits (specify):						17
					0	18
Total debits	7,377	100,099	0	0	107,476	19
Balance End of Year	2,155,226	7,463,713	0	0	9,618,939	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			312,848		312,848	276,429	3
Total Electric Utility					312,848	276,429	

Account	Total End of Year	Amount Prior Year	
Electric utility total	312,848	276,429	1
Water utility (154)	44,907	45,042	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	357,755	321,471	

**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)				
1978 Water Revenue Bonds	4,577	428	0	1
1991 Electric Revenue Bond Insurance	1,200	428	8,800	2
1991 Electric Revenue Bonds	3,207	428	23,521	3
1997 Water Revenue Bonds	1,727	428	14,841	4
Total			47,162	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,379,528	1
Changes during year (explain):		2
Balance end of year	1,379,528	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 Electric Revenue Bonds	05/01/1991	05/01/2006	7.00%	1,353,600	1
1997 Water Refunding Revenue Bonds	11/01/1997	11/01/2007	5.00%	1,010,000	2
Total Bonds (Account 221):				2,363,600	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 2,363,600

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Water Utility Note due to Electric Utility	06/01/1995	06/30/2005	6.00%	538,863	1
Total for Account 224				538,863	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	469,005	1
Accruals:		
Charged water department expense	165,601	2
Charged electric department expense	405,181	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	570,782	
Taxes paid during year:		
County, state and local taxes	464,173	6
Social Security taxes	51,321	7
PSC Remainder Assessment	13,259	8
Other (explain):		
Wisconsin Gross Receipts Tax	37,847	9
Total payments and other debits	566,600	
Balance end of year	473,187	

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)					
1978 Water Revenue Bonds	27,805	5,562	33,367	0	1
1997 Water Revenue Bonds	7,331	47,063	42,371	12,023	2
1991 Electric Revenue Bonds	24,549	92,336	94,289	22,596	3
Subtotal	59,685	144,961	170,027	34,619	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Water utility note due electric utility	0	33,178	33,178	0	5
Subtotal	0	33,178	33,178	0	
Notes Payable (231)					
NONE	0			0	6
Electric Customer Deposits	9,276		1,463	7,813	7
Subtotal	9,276	0	1,463	7,813	
Total	68,961	178,139	204,668	42,432	

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	3,258,864	2,686,525	0	0	0	5,945,389	1
Add credits during year:							
For Services	0	171,455				171,455	2
For Mains	141,255					141,255	3
Other (specify):							
Hydrants	17,550					17,550	4
Deduct charges (specify):							
Special assessments written-off	14,698					14,698	5
Balance End of Year	3,402,971	2,857,980	0	0	0	6,260,951	
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):		
Electric Utility Note due from Water Utility	538,863	2
Special assessments	66,666	3
Impact Fees receivable	383,575	4
Total (Acct. 124):	989,104	
Sinking Funds (125):		
Water Reserve Fund	102,000	5
Water Special Redemption Fund	83,273	6
Electric Bond Reserve	249,999	7
Electric Bond Early Retirement	650,000	8
Electric Operation and Maintenance	120,000	9
Electric Bond Payment Fund	122,496	10
Total (Acct. 125):	1,327,768	
Depreciation Fund (126):		
Water Dpreciation Fund	110,000	11
Electric Depreciation Fund	141,500	12
Total (Acct. 126):	251,500	
Other Special Funds (128):		
NONE		13
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		14
Total (Acct. 132):	0	
Other Special Deposits (134):		
Customer Deposits	43,392	15
Total (Acct. 134):	43,392	
Notes Receivable (141):		
NONE		16
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	78,789	17
Electric	725,088	18
Sewer (Regulated)		19
Other (specify):		

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)
Customer Accounts Receivable (142):		
NONE		20
Total (Acct. 142):		803,877
Other Accounts Receivable (143):		
Sewer (Non-regulated)	86,722	21
Merchandising, jobbing and contract work	16,113	22
Other (specify):		
NONE		23
Total (Acct. 143):		102,835
Receivables from Municipality (145):		
Electric due from Wastewater utility	5,402	24
Water due from Wastewater utility	75,617	25
Miscellaneous billings	27	26
Total (Acct. 145):		81,046
Prepayments (165):		
NONE		27
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		28
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
Work Orders Carried to 1999	31,536	29
Total (Acct. 183):		31,536
Clearing Accounts (184):		
NONE		30
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		31
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
Smart Money Conservation Program	56,361	32
Total (Acct. 186):		56,361
Payables to Municipality (233):		
Wastewater Treatment Plant Billings	227,725	33
Miscellaneous Invoices	19,896	34
Total (Acct. 233):		247,621

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)
Other Deferred Credits (253):	
Work Order Closing	51,214 35
Total (Acct. 253):	51,214

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	8,636,641	17,984,461	0	0	26,621,102	1
Materials and Supplies	44,974	294,638	0	0	339,612	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,067,575	7,203,471	0	0	9,271,046	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,330,917	2,772,252	0	0	6,103,169	6
Other (specify):					0	7
Average Net Rate Base	3,283,123	8,303,376	0	0	11,586,499	
Net Operating Income	143,740	695,263	0	0	839,003	8
Net Operating Income as a percent of Average Net Rate Base	4.38%	8.37%	N/A	N/A	7.24%	

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	1,379,528	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	14,121,388	3
Other (Specify):		4
Total Average Proprietary Capital	15,500,916	
Net Income		
Net Income	994,140	5
Percent Return on Proprietary Capital	6.41%	

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

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

In prior years, the Electric Utility recorded an excess liability for interest accrued on customer deposits. No accrual will be made until the balance is brought down to a reasonable amount.

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

Account 186 - Smart Money costs are being amortized to expense three years after they have been incurred per PSC authorization in the 1991 rate file.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Email response received July 19, 1999:

Hello Elaine,

Sorry it took so long to respond to your email. I was waiting for the contractors who installed the water services to get back to me with the installed costs of the contributed services.

For item 1 - Our auditors have recommended that I do a journal entry in 1999 to record the contributed services. I will be making a debit entry to account 345 for \$27,565 to record the new services and a credit entry to account 271 to record the contribution.

For item 2 - I will be making an entry for \$300 to account 348 to retire the hydrant removed in 1998. The accumulated depreciation account will also be adjusted.

I hope that this will satisfy your requirements. Please let me know if you need any additional information.

Thanks

Mark Molitor

Oconomowoc Utilities

June 8, 1999

Mr. Mark Molitor, Office Supervisor

City of Oconomowoc Utilities

174 East Wisconsin Avenue

Oconomowoc, WI 53066-3034

1998 Analytical Review DWCCA-4340-ELE

Dear Mr. Molitor:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of the Water Services schedule, we noted net additions of 57 services. A footnote to this schedule indicates that the customers pay for the services. However, no corresponding dollars are reported for services contributions in Account 271, Contributions in Aid of Construction schedule, or in Account 345, Services, Water Utility Plant in Service schedule. Please explain why contributions and plant in service dollar additions are not reported.

FINANCIAL SECTION FOOTNOTES

2. During our review, we noted a hydrant unit reported retired on the Hydrant and Distribution Valves schedule. However, no corresponding dollars are reported in Account 348, Water Plant in Service schedule. Please explain why dollars are not reported retired in Account 348.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlk:w:\compl\1998 analytical review letters\june 8 1999 rev letters e.dc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,069,726	1
Total Sales of Water	1,069,726	
Other Operating Revenues		
Forfeited Discounts (470)	2,797	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	7,195	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,323	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	23,315	
Total Operating Revenues	1,093,041	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	295	8
Pumping Expenses (620-633)	114,541	9
Water Treatment Expenses (640-652)	53,085	10
Transmission and Distribution Expenses (660-678)	249,984	11
Customer Accounts Expenses (901-905)	34,934	12
Sales Expenses (910)	4,259	13
Administrative and General Expenses (920-932)	165,200	14
Total Operation and Maintenance Expenses	622,298	
Other Operating Expenses		
Depreciation Expense (403)	161,402	15
Amortization Expense (404-407)	0	16
Taxes (408)	165,601	17
Total Other Operating Expenses	327,003	
Total Operating Expenses	949,301	
NET OPERATING INCOME	143,740	

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	7	200	547	2
Industrial				3
Total Unmetered Sales to General Customers (460)	7	200	547	
Metered Sales to General Customers (461)				
Residential	3,698	259,941	477,109	4
Commercial	465	162,510	221,611	5
Industrial	37	38,813	42,675	6
Total Metered Sales to General Customers (461)	4,200	461,264	741,395	
Private Fire Protection Service (462)	49		25,668	7
Public Fire Protection Service (463)	1		279,599	8
Other Sales to Public Authorities (464)	29	15,773	22,517	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	4	237		12
Total Sales of Water	4,290	477,474	1,069,726	

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)	279,599	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)	279,599	
Forfeited Discounts (470):		
Customer late payment charges	2,797	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,797	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
Tower rental	7,195	8
Total Rents from Water Property (472)	7,195	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,323	10
Other (specify): NONE	0	11
Total Other Water Revenues (474)	13,323	
Amortization of Construction Grants (475):		
NONE	0	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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	295	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	295	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	66,757	17
Pumping Labor and Expenses (624)	30,214	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	159	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	3,072	23
Maintenance of Power Production Equipment (632)	1,241	24
Maintenance of Pumping Equipment (633)	13,098	25
Total Pumping Expenses	114,541	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	25,114	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	23,337	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	4,634	33
Total Water Treatment Expenses	53,085	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	8,332	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	38,164	36
Meter Expenses (663)	12,324	37
Customer Installations Expenses (664)	12,462	38
Miscellaneous Expenses (665)	11,868	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	15,477	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	29,141	43
Maintenance of Transmission and Distribution Mains (673)	88,226	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	21,488	46
Maintenance of Meters (676)	1,867	47
Maintenance of Hydrants (677)	10,635	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	249,984	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	9,330	50
Meter Reading Labor (902)	10,098	51
Customer Records and Collection Expenses (903)	14,260	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	1,246	54
Total Customer Accounts Expenses	34,934	
 SALES EXPENSES		
Sales Expenses (910)	4,259	55
Total Sales Expenses	4,259	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	47,312	56
Office Supplies and Expenses (921)	10,425	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	19,018	59
Property Insurance (924)		60
Injuries and Damages (925)	9,438	61
Employee Pensions and Benefits (926)	61,400	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)	755	64
Miscellaneous General Expenses (930)		65
Rents (931)	4,950	66
Maintenance of General Plant (932)	13,412	67
Total Administrative and General Expenses	165,200	
 Total Operation and Maintenance Expenses	622,298	

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		152,543	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,910	2
Net property tax equivalent		147,633	
Social Security		16,564	3
PSC Remainder Assessment		1,404	4
Other (specify): NONE			5
Total tax expense		<u>165,601</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212600				3
County tax rate	mills		2.848900				4
Local tax rate	mills		6.168900				5
School tax rate	mills		13.280800				6
Voc. school tax rate	mills		1.420400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.931600				10
Less: state credit	mills		2.039000				11
Net tax rate	mills		21.892600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.168900				14
Combined School Tax Rate	mills		14.701200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.870100				17
Total Tax Rate	mills		23.931600				18
Ratio of Local and School Tax to Total	dec.		0.872073				19
Total tax net of state credit	mills		21.892600				20
Net Local and School Tax Rate	mills		19.091943				21
Utility Plant, Jan. 1	\$	8,530,471	8,530,471				22
Materials & Supplies	\$	45,042	45,042				23
Subtotal	\$	8,575,513	8,575,513				24
Less: Plant Outside Limits	\$	85,401	85,401				25
Taxable Assets	\$	8,490,112	8,490,112				26
Assessment Ratio	dec.		0.941085				27
Assessed Value	\$	7,989,917	7,989,917				28
Net Local & School Rate	mills		19.091943				29
Tax Equiv. Computed for Current Year	\$	152,543	152,543				30
Tax Equivalent per 1994 PSC Report	\$	137,061					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	152,543					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 \$100,000 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	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,575		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)	417,581		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	425,156	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	296,313		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	74,022		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	460,709	5,937	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	831,044	5,937	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	79,485		23
Total Water Treatment Plant	79,485	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	31,930		24
Structures and Improvements (341)	290,507		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)			7,575	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)			417,581	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	425,156	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			296,313	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			74,022	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			466,646	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	836,981	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			79,485	23
Total Water Treatment Plant	0	0	79,485	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			31,930	24
Structures and Improvements (341)			290,507	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 \$100,000 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 AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	769,726		26
Transmission and Distribution Mains (343)	4,428,873	140,796	27
Fire Mains (344)	0		28
Services (345)	443,245		29
Meters (346)	546,265	38,846	30
Hydrants (348)	492,628	22,148	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,003,174	201,790	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,325	263	35
Computer Equipment (391.1)	30,536	6,011	36
Transportation Equipment (392)	43,948	15,115	37
Stores Equipment (393)	2,302		38
Tools, Shop and Garage Equipment (394)	36,179	1,781	39
Laboratory Equipment (395)	7,564	355	40
Power Operated Equipment (396)	7,720		41
Communication Equipment (397)	48,320	3,901	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	183,894	27,426	
Total utility plant in service directly assignable	8,522,753	235,153	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,522,753	235,153	

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)			769,726 26
Transmission and Distribution Mains (343)			4,569,669 27
Fire Mains (344)			0 28
Services (345)			443,245 29
Meters (346)	6,314		578,797 30
Hydrants (348)			514,776 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,314	0	7,198,650
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,588 35
Computer Equipment (391.1)			36,547 36
Transportation Equipment (392)	1,063		58,000 37
Stores Equipment (393)			2,302 38
Tools, Shop and Garage Equipment (394)			37,960 39
Laboratory Equipment (395)			7,919 40
Power Operated Equipment (396)			7,720 41
Communication Equipment (397)			52,221 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	1,063	0	210,257
Total utility plant in service directly assignable	7,377	0	8,750,529
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,377	0	8,750,529

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	76,565	2.94%	12,277	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	76,565		12,277	
PUMPING PLANT				
Structures and Improvements (321)	115,609	2.50%	7,408	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	74,022	4.42%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	195,781	4.42%	20,495	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	385,412		27,903	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	58,002	6.67%	5,302	17
Total Water Treatment Plant	58,002		5,302	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	60,920	2.22%	6,449	18
Distribution Reservoirs and Standpipes (342)	379,732	2.39%	18,396	19
Transmission and Distribution Mains (343)	441,721	0.96%	43,193	20
Fire Mains (344)	0			21
Services (345)	188,814	2.09%	9,264	22
Meters (346)	185,021	5.00%	28,127	23
Hydrants (348)	88,202	1.59%	8,009	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,344,410		113,438	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					88,842	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	88,842	
321					123,017	8
322					0	9
323					74,022	10
324					0	11
325					216,276	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	413,315	
331					0	16
332					63,304	17
	0	0	0	0	63,304	
341					67,369	18
342					398,128	19
343					484,914	20
344					0	21
345					198,078	22
346	6,314		510		207,344	23
348					96,211	24
349					0	25
	6,314	0	510	0	1,452,044	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	4,462	7.69%	573	27
Computer Equipment (391.1)	23,174	25.00%	8,385	28
Transportation Equipment (392)	36,340	10.56%	5,382	29
Stores Equipment (393)	2,219	6.67%	83	30
Tools, Shop and Garage Equipment (394)	23,160	6.67%	2,473	31
Laboratory Equipment (395)	6,066	6.67%	516	32
Power Operated Equipment (396)	1,567	6.67%	515	33
Communication Equipment (397)	18,548	9.09%	4,570	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	115,536		22,497	
Total accum. prov. directly assignable	1,979,925		181,417	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,979,925		 181,417	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					5,035	27
391.1					31,559	28
392	1,063		751		41,410	29
393					2,302	30
394					25,633	31
395					6,582	32
396					2,082	33
397					23,118	34
397.1					0	35
398					0	36
399					0	37
	1,063	0	751	0	137,721	
	7,377	0	1,261	0	2,155,226	
					0	38
	7,377	0	1,261	0	2,155,226	

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			48,226	48,226	1
February			40,778	40,778	2
March			44,395	44,395	3
April			44,611	44,611	4
May			54,066	54,066	5
June			52,021	52,021	6
July			59,564	59,564	7
August			51,199	51,199	8
September			49,302	49,302	9
October			46,629	46,629	10
November			41,638	41,638	11
December			47,803	47,803	12
Total for year	0	0	580,232	580,232	
Less: Measured or estimated water used in main flushing and water treatment during year				36,561	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				543,671	16
Less: Water sold				477,474	17
Losses and unaccounted for				66,197	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 15%, 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				2,628	21
Date of maximum: 7/17/1998					22
Cause of maximum:					23
Warm and dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year				1,055	24
Date of minimum: 3/1/1998					25
Total KWH used for pumping for the year				896,204	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)	
611 E WISCONSIN AVE	1	827	10	921,600	Yes	1
748 E WISCONSIN AVE	2	781	12	2,088,000	Yes	2
611 E WISCONSIN AVE	3	735	16	1,929,600	Yes	3
690 LAKE BLUFF DRIVE	4	56	12	1,368,000	Yes	4
690 LAKE BLUFF DRIVE	6	675	16	1,440,000	Yes	5
1765 EXECUTIVE DRIVE	7	1,052	16	2,088,000	Yes	6

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	BP #1	BP #2	BP #3	1
Location	611 E WISCONSIN AVE	611 E WISCONSIN AVE	611 E WISCONSIN AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1975	1975	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	350	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	G.E.	10
Year Installed	1975	1975	1974	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SP #1	SP #2	WELL #1	14
Location	1765 EXECUTIVE DRIVE	1765 EXECUTIVE DRIVE	611 E WISCONSIN AVE	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	GOULDS	GOULDS	LAYNE	18
Year Installed	1996	1996	1969	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,400	1,400	640	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	23
Year Installed	1996	1996	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	20	26

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	WELL #2	WELL #3	WELL #4	1
Location	748 E WISCONSIN AVE	611 E WISCONSIN AVE	690 LAKE BLUFF DRIVE	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1974	1964	1964	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,450	1,340	950	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9 10
Year Installed	1974	1985	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6	WELL #7		14
Location	690 LAKE BLUFF DRIVE	1765 EXECUTIVE DRIVE		15
Purpose	P	P		16
Destination	D	R		17
Pump Manufacturer	AMERICAN TURBINE	GOULDS		18
Year Installed	1996	1996		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	950	1,450		21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS		22 23
Year Installed	1996	1996		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	125	50		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	EAST STANDPIPE	OLYMPIA TOWER	POWER HSE RESERVIOR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1967	1976	1932	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	153	143	0	6
Total capacity in gallons	500,000	500,000	150,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	WELL #7 RESERVOIR	WEST STANDPIPE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1996	1976	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	153	6
Total capacity in gallons	133,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	38,648	0	0	0	38,648	1
M	D	6.000	70,904	0	0	0	70,904	2
M	D	8.000	118,595	2,394	0	0	120,989	3
M	D	10.000	43,188	0	0	0	43,188	4
M	D	12.000	47,405	0	0	0	47,405	5
M	D	16.000	4,367	0	0	0	4,367	6
Total Within Municipality			323,107	2,394	0	0	325,501	
M	D	6.000	770	0	0	0	770	7
M	D	8.000	1,430	0	0	0	1,430	8
M	D	12.000	2,400	0	0	0	2,400	9
Total Outside of Municipality			4,600	0	0	0	4,600	
Total Utility			327,707	2,394	0	0	330,101	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,151	0	0	0	1,151		1
M	0.625	1	0	0	0	1		2
M	0.750	861	0	0	0	861		3
L	0.750	22	0	0	0	22		4
M	1.000	1,463	47	0	0	1,510	128	5
L	1.000	1	0	0	0	1		6
M	1.250	9	0	0	0	9		7
M	1.500	40	1	0	0	41		8
L	1.500	9	0	0	0	9		9
M	2.000	54	6	0	0	60		10
M	3.000	3	0	0	0	3		11
M	4.000	10	0	0	0	10		12
M	6.000	20	3	0	0	23		13
M	8.000	15	0	0	0	15		14
Total Utility		3,659	57	0	0	3,716	128	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,026	60	50	0	2,036	116	1
0.750	1,923	260	69	0	2,114	208	2
1.000	142	0	2	0	140	11	3
1.500	86	0	1	0	85	14	4
2.000	58	2	1	0	59	21	5
2.500	1	0	0	0	1	0	6
3.000	19	0	0	0	19	0	7
4.000	7	1	0	0	8	1	8
6.000	6	1	0	0	7	1	9
Total:	4,268	324	123	0	4,469	372	

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	1,850	150	0	8	0	28	2,036	1
0.750	1,688	122	14	7	0	283	2,114	2
1.000	69	54	5	4	0	8	140	3
1.500	3	67	5	6	0	4	85	4
2.000	0	42	6	7	0	4	59	5
2.500	0	0	0	0	1	0	1	6
3.000	0	14	1	2	2	0	19	7
4.000	0	4	1	2	0	1	8	8
6.000	0	4	1	1	0	1	7	9
Total:	3,610	457	33	37	3	329	4,469	

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	10				10	1
Within Municipality	491	11	1	6	507	2
Total Fire Hydrants	501	11	1	6	517	
Flushing Hydrants						
	95	0	0	0	95	3
Total Flushing Hydrants	95	0	0	0	95	

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:	328
Number of distribution system valves end of year:	799
Number of distribution valves operated during year:	132

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 633 - Balance increased due to increased labor for pumping equipment maintenance.

A/C 672 - Balance decreased due to decreased labor for maintenance of ditribution reservoirs and standpipes.

A/C 673 - Increase due to Concord Raod main repair needed due to main breaks

A/C 923 - Balance increase due to increased engineering costs incurred.

Water Mains (Page W-17)

Water main addition contributed by developer.

Water Services (Page W-18)

Service additions are financed by utility customers.

Hydrants and Distribution System Valves (Page W-20)

Two Wellhouse hydrants added in 1995 were not accounted for. One wellhouse hydrant added in 1996 was not accounted for. Two flushing hydrants that were eliminated in 1997 and converted into fire hydrants, were not accounted for in the 1997 count. One hydrant added at the Memorial Hospital was not included in the 1997 count.

System valves are operated when flushing the mains twice a year, when isolating a section of main for repairs or whenever there is available time.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	9,451,355	1
Total Sales of Electricity	9,451,355	
Other Operating Revenues		
Forfeited Discounts (450)	26,835	2
Miscellaneous Service Revenues (451)	660	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	15,976	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,828	7
Total Other Operating Revenues	47,299	
Total Operating Revenues	9,498,654	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	6,912,982	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	333,556	10
Customer Accounts Expenses (901-905)	134,374	11
Sales Expenses (911-916)	26,193	12
Administrative and General Expenses (920-932)	379,328	13
Total Operation and Maintenance Expenses	7,786,433	
Other Expenses		
Depreciation Expense (403)	580,013	14
Amortization Expense (404-407)	31,764	15
Taxes (408)	405,181	16
Total Other Expenses	1,016,958	
Total Operating Expenses	8,803,391	
NET OPERATING INCOME	695,263	

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	26,835	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	26,835	
Miscellaneous Service Revenues (451):		
Reconnection fees	660	3
Total Miscellaneous Service Revenues (451)	660	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole contacts	15,976	5
Total Rent from Electric Property (454)	15,976	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Sale of scrap	1,802	7
Sales tax discount	1,716	8
NSF check fees	310	9
Total Other Electric Revenues (456)	3,828	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
OTHER POWER GENERATION EXPENSES	
Miscellaneous Other Power Generation Expenses (549)	28
Rents (550)	29
Maintenance Supervision and Engineering (551)	30
Maintenance of Structures (552)	31
Maintenance of Generating and Electric Plant (553)	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	33
Total Other Power Generation Expenses	0
OTHER POWER SUPPLY EXPENSES	
Purchased Power (555)	6,912,982 34
System Control and Load Dispatching (556)	35
Other Expenses (557)	36
Total Other Power Supply Expenses	6,912,982
Total Power Production Expenses	6,912,982
TRANSMISSION EXPENSES	
Operation Supervision and Engineering (560)	37
Load Dispatching (561)	38
Station Expenses (562)	39
Overhead Line Expenses (563)	40
Underground Line Expenses (564)	41
Miscellaneous Transmission Expenses (566)	42
Rents (567)	43
Maintenance Supervision and Engineering (568)	44
Maintenance of Structures (569)	45
Maintenance of Station Equipment (570)	46
Maintenance of Overhead Lines (571)	47
Maintenance of Underground Lines (572)	48
Maintenance of Miscellaneous Transmission Plant (573)	49
Total Transmission Expenses	0
DISTRIBUTION EXPENSES	
Operation Supervision and Engineering (580)	34,799 50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	20,520	52
Overhead Line Expenses (583)	5,212	53
Underground Line Expenses (584)	3,787	54
Street Lighting and Signal System Expenses (585)	6,181	55
Meter Expenses (586)	32,325	56
Customer Installations Expenses (587)	3,495	57
Miscellaneous Distribution Expenses (588)	29,069	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	25,319	60
Maintenance of Structures (591)	57	61
Maintenance of Station Equipment (592)	16,478	62
Maintenance of Overhead Lines (593)	45,335	63
Maintenance of Underground Lines (594)	81,878	64
Maintenance of Line Transformers (595)	4,404	65
Maintenance of Street Lighting and Signal Systems (596)	18,042	66
Maintenance of Meters (597)	4,772	67
Maintenance of Miscellaneous Distribution Plant (598)	1,883	68
Total Distribution Expenses	333,556	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	18,758	69
Meter Reading Expenses (902)	37,646	70
Customer Records and Collection Expenses (903)	70,801	71
Uncollectible Accounts (904)	(157)	72
Miscellaneous Customer Accounts Expenses (905)	7,326	73
Total Customer Accounts Expenses	134,374	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	26,193	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	26,193	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	114,935	78
Office Supplies and Expenses (921)	33,507	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	27,657	81
Property Insurance (924)		82
Injuries and Damages (925)	20,726	83
Employee Pensions and Benefits (926)	140,287	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)	6,964	86
Miscellaneous General Expenses (930)		87
Rents (931)	9,900	88
Maintenance of General Plant (932)	39,280	89
Total Administrative and General Expenses	379,328	
Total Operation and Maintenance Expenses	7,786,433	

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		320,828	1
Social Security		34,651	2
Wisconsin Gross Receipts Tax		37,847	3
PSC Remainder Assessment		11,855	4
Other (specify): NONE			5
Total tax expense		<u>405,181</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212600				3
County tax rate	mills		2.848900				4
Local tax rate	mills		6.168900				5
School tax rate	mills		13.280800				6
Voc. school tax rate	mills		1.420400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.931600				10
Less: state credit	mills		2.039000				11
Net tax rate	mills		21.892600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.168900				14
Combined School Tax Rate	mills		14.701200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.870100				17
Total Tax Rate	mills		23.931600				18
Ratio of Local and School Tax to Total	dec.		0.872073				19
Total tax net of state credit	mills		21.892600				20
Net Local and School Tax Rate	mills		19.091943				21
Utility Plant, Jan. 1	\$	17,562,552	17,562,552				22
Materials & Supplies	\$	276,429	276,429				23
Subtotal	\$	17,838,981	17,838,981				24
Less: Plant Outside Limits	\$	1,027,336	1,027,336				25
Taxable Assets	\$	16,811,645	16,811,645				26
Assessment Ratio	dec.		0.941085				27
Assessed Value	\$	15,821,187	15,821,187				28
Net Local & School Rate	mills		19.091943				29
Tax Equiv. Computed for Current Year	\$	302,057	302,057				30
Tax Equivalent per 1994 PSC Report	\$	320,828					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	320,828					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	123,062		34
Structures and Improvements (361)	1,641,380	2,258	35
Station Equipment (362)	3,001,772	4,184	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	328,627	12,484	38
Overhead Conductors and Devices (365)	737,637	6,047	39
Underground Conduit (366)	569,637	80,091	40
Underground Conductors and Devices (367)	5,396,944	566,295	41
Line Transformers (368)	2,020,552	51,148	42
Services (369)	1,294,889	90,920	43
Meters (370)	669,007	48,609	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	658,047	26,639	47
Total Distribution Plant	16,441,554	888,675	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	5,506		49
Office Furniture and Equipment (391)	63,388	535	50
Computer Equipment (391.1)	98,349	20,751	51
Transportation Equipment (392)	346,805	56,404	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	112,056	19,249	54
Laboratory Equipment (395)	40,188	1,630	55
Power Operated Equipment (396)	389,323		56
Communication Equipment (397)	39,400	910	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			123,062 34
Structures and Improvements (361)			1,643,638 35
Station Equipment (362)			3,005,956 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,755		337,356 38
Overhead Conductors and Devices (365)	5,057		738,627 39
Underground Conduit (366)	1,764		647,964 40
Underground Conductors and Devices (367)	11,916		5,951,323 41
Line Transformers (368)	9,831		2,061,869 42
Services (369)	653		1,385,156 43
Meters (370)	29,042	(54,469)	634,105 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)		54,469	54,469 46
Street Lighting and Signal Systems (373)	1,492		683,194 47
Total Distribution Plant	63,510	0	17,266,719
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			5,506 49
Office Furniture and Equipment (391)			63,923 50
Computer Equipment (391.1)			119,100 51
Transportation Equipment (392)	28,859		374,350 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			131,305 54
Laboratory Equipment (395)			41,818 55
Power Operated Equipment (396)			389,323 56
Communication Equipment (397)			40,310 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 \$100,000 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	1,095,015	99,479	
Total utility plant in service directly assignable	17,536,569	988,154	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	17,536,569	988,154	

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	28,859	0	1,165,635
Total utility plant in service directly assignable	92,369	0	18,432,354
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	92,369	0	18,432,354

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	371,152	2.13%	34,985	27
Station Equipment (362)	1,359,911	2.86%	85,911	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	128,875	3.71%	12,346	30
Overhead Conductors and Devices (365)	341,826	3.79%	27,975	31
Underground Conduit (366)	229,393	2.50%	15,220	32
Underground Conductors and Devices (367)	2,020,507	3.33%	188,949	33
Line Transformers (368)	677,631	3.23%	63,916	34
Services (369)	507,631	3.67%	49,179	35
Meters (370)	150,895	3.13%	19,541	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	44,926	14.29%	7,784	38
Street Lighting and Signal Systems (373)	244,567	3.33%	22,332	39
Total Distribution Plant	6,077,314		528,138	
GENERAL PLANT				
Structures and Improvements (390)	1,082	8.33%	459	40
Office Furniture and Equipment (391)	55,798	8.33%	5,303	41
Computer Equipment (391.1)	98,240	15.00%	1,573	42
Transportation Equipment (392)	277,522	15.00%	54,087	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	70,375	6.25%	7,605	45
Laboratory Equipment (395)	22,343	6.67%	2,735	46
Power Operated Equipment (396)	311,502	15.00%	12,556	47
Communication Equipment (397)	29,053	6.67%	2,657	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	865,915		86,975	
Total accum. prov. directly assignable	6,943,229		615,113	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					406,137	27
362					1,445,822	28
363					0	29
364	3,755		405		137,871	30
365	5,057	3,572			361,172	31
366	1,764				242,849	32
367	11,916	4,079			2,193,461	33
368	9,831				731,716	34
369	653				556,157	35
370	29,042				141,394	36
371					0	37
372					52,710	38
373	1,492	79			265,328	39
	63,510	7,730	405	0	6,534,617	
390					1,541	40
391					61,101	41
391.1					99,813	42
392	28,859		5,065		307,815	43
393					0	44
394					77,980	45
395					25,078	46
396					324,058	47
397					31,710	48
398					0	49
399					0	50
	28,859	0	5,065	0	929,096	
	92,369	7,730	5,470	0	7,463,713	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>6,943,229</u></u>		<u><u>615,113</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	<u>92,369</u>	<u>7,730</u>	<u>5,470</u>	<u>0</u>	<u>7,463,713</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-0.20	25.80	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	8.00	129.00	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 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	29,667	Tuesday	01/13/1998	18:00	15,831	1
February	02	27,358	Wednesday	02/04/1998	19:00	13,941	2
March	03	27,253	Monday	03/09/1998	19:00	15,483	3
April	04	25,543	Thursday	04/09/1998	11:00	14,191	4
May	05	32,146	Monday	05/18/1998	18:00	15,546	5
June	06	38,152	Thursday	06/25/1998	13:00	16,958	6
July	07	38,607	Tuesday	07/14/1998	17:00	18,682	7
August	08	35,779	Friday	08/21/1998	15:00	18,390	8
September	09	29,569	Tuesday	09/01/1998	16:00	16,079	9
October	10	27,541	Tuesday	10/27/1998	18:00	15,156	10
November	11	27,858	Tuesday	11/10/1998	18:00	14,426	11
December	12	31,576	Tuesday	12/22/1998	18:00	15,803	12
Total		371,049				190,486	

System Name Oconomowoc Utilities

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

Type of Reading	Supplier
15 minutes integrated	Wisconsin Public Power Inc.

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	190,486	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	190,486	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	184,884	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
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	184,884	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	5,602	27
Total Energy Losses	5,602	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.9409%	29
Total Disposition of Energy	190,486	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)	(f)
Residential Sales					
Residential Sales	RG-1	6,001	51,579	1	
TOD Residential Sales	RG-2	5	43	2	
Total Sales for Residential Sales		6,006	51,622		
Commercial & Industrial					
Commercial Sales	CG-1	811	22,979	3	
Small Power	CP-1	60	18,601	4	
Large Power Time of Day	CP-2	25	48,825	5	
Industrial Power Time of Day	CP-3	6	41,451	6	
Total Sales for Commercial & Industrial		902	131,856		
Public Street & Highway Lighting					
Street Lighting	MS-1	4	1,283	7	
Private Yard Lighting	MS-2	66	123	8	
Total Sales for Public Street & Highway Lighting		70	1,406		
Sales for Resale					
NONE				9	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		6,978	184,884		

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)	
		3,035,400	113,260	3,148,660	1
		1,872	94	1,966	2
0	0	3,037,272	113,354	3,150,626	
		1,299,199	48,196	1,347,395	3
63,281	78,302	997,564	38,748	1,036,312	4
107,798	127,680	2,016,764	94,991	2,111,755	5
84,299	102,943	1,553,961	82,765	1,636,726	6
255,378	308,925	5,867,488	264,700	6,132,188	
		154,762	2,354	157,116	7
		11,203	222	11,425	8
0	0	165,965	2,576	168,541	
				0	9
0	0	0	0	0	
255,378	308,925	9,070,725	380,630	9,451,355	

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	WPPI SYSTEM				1
Point of Delivery	COONEY SUB.				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138,000				4
Point of Metering	COONEY SUB.				5
Total of 12 Monthly Maximum Demands -- kW	371,049				6
Average load factor	70.3245%				7
Total Cost of Purchased Power	6,912,982				8
Average cost per kWh	0.0363				9
On-Peak Hours (if applicable)	7:00AM TO 9:00PM				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,472	8,359			12
February	6,881	7,060			13
March	7,592	7,891			14
April	7,223	6,968			15
May	7,282	8,264			16
June	8,619	8,339			17
July	9,721	8,961			18
August	8,662	9,728			19
September	7,732	8,347			20
October	7,519	7,637			21
November	6,829	7,596			22
December	7,745	8,058			23
Total kWh (000)	93,277	97,208			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<u>0</u>
							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						<u>0</u>
						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		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	ARMOUR	COONEY7	COONEY8	JEFF/14.4	JEFF/5KV	1
Voltage--High Side	24,900	138,000	138,000	24,900	24,900	2
Voltage--Low Side	4,160	24,900	24,900	24,900	4,160	3
Num. Main Transformers in Operation	1	1	1	3	1	4
Capacity of Transformers in kVA	7,500	75,000	75,000	1,728	3,750	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	LAPHAM	OLYMPIA	PWRHSE	SUMMIT	WEST	10
Voltage--High Side	24,900	24,900	24,900	24,900	24,900	11
Voltage--Low Side	24,900	24,900	4,160	4,160	24,900	12
Num. of Main Transformers in Operation	3	3	1	1	3	13
Capacity of Transformers in kVA	864	864	3,750	3,750	1,728	14
Number of Spare Transformers on Hand	0	0	0	0	0	15
15-Minute Maximum Demand in kW						16
Dt and Hr of Such Maximum Demand						17
Kwh Output						18

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						19
Voltage--High Side						20
Voltage--Low Side						21
Num. of Main Transformers in Operation						22
Capacity of Transformers in kVA						23
Number of Spare Transformers on Hand						24
15-Minute Maximum Demand in kW						25
Dt and Hr of Such Maximum Demand						26
Kwh Output						27

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	7,402	1,353	299,660	1
Acquired during year	428	43	910	2
Total	7,830	1,396	300,570	3
Retired during year	398	18	736	4
Sales, transfers or adjustments increase (decrease)		(9)		5
Number end of year	7,432	1,369	299,834	6
Number end of year accounted for as follows:				7
In customers' use	7,052	1,220	114,068	8
In utility's use	14	20	174,460	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	366	129	11,306	12
Total end of year	7,432	1,369	299,834	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	304	255,360	1
Sodium Vapor	250	19	24,282	2
Sodium Vapor	400	22	49,434	3
Total		345	329,076	
Ornamental				
Sodium Vapor	150	641	538,440	4
Sodium Vapor	250	144	184,032	5
Sodium Vapor	400	33	74,151	6
Total		818	796,623	
Other				
NONE				7
Total			0	0

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

A/C 594 - Decrease due to decreased labor for underground line maintenance

A/C 913 - Decrease due to decrease in conservation program.

A/C 920 - Decrease since there was no utility director during 1998.

A/C 923 - Increase due to increase in engineering costs incurred.

A/C 925 - Increase due to insurance dividend received in 1997.

Electric Utility Plant in Service (Page E-06)

A/C 367 - \$171,455 of underground services were charged back to customers, and the balance was internally financed.

Adjustment between A/C 370 and A/C 372 made per PSC instructions.
