



3014 (02-09-04)

ANNUAL REPORT

OF

Name: OCONTO FALLS WATER AND LIGHT COMMISSION

Principal Office: 104 S. FRANKLIN ST.
OCONTO FALLS, WI 54154

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OCONTO FALLS WATER AND LIGHT COMMISSION

Utility Address: 104 S. FRANKLIN ST.
OCONTO FALLS, WI 54154

When was utility organized? 3/6/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PETE MANN

Title: CITY ADMINISTRATOR

Office Address:

104 S. FRANKLIN
OCONTO FALLS, WI 54154

Telephone: (414) 846 - 4505

Fax Number: (414) 846 - 4510

E-mail Address:

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

Name: TIM HERLITZKA

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY
MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT 259

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

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

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

Name: SAME AS ABOVE

Title:

Office Address: SAME AS ABOVE

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/16/1999

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MIKE GAUTHIER

JAMES KARDOSKEE

DAVE LEHNER

PETE MANN, CITY ADMINISTRATOR

JOHN SENN

LORETTA SHELLMAN

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,039,800	1,778,452	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,513,236	1,383,782	2
Depreciation Expense (403)	148,405	119,303	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	105,076	105,262	5
Total Operating Expenses	1,766,717	1,608,347	
Net Operating Income	273,083	170,105	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	273,083	170,105	
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)	31,077	30,512	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	31,077	30,512	
Total Income	304,160	200,617	
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	304,160	200,617	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	63,382	64,022	14
Amortization of Debt Discount and Expense (428)	3,600	3,644	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	6,136	5,606	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	73,118	73,272	
Net Income	231,042	127,345	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,273,342	1,150,448	20
Balance Transferred from Income (433)	231,042	127,345	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)	4,783	4,451	25
Total Unappropriated Earned Surplus End of Year (216)	1,499,601	1,273,342	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	31,077	5
Total (Acct. 419):	31,077	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
APPROPRIATIONS TO MUNICIPALITY	4,783	12
Total (Acct. 439)--Debit:	4,783	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	307,323	1,732,477	0	0	2,039,800	1
Less: interdepartmental sales	0		0	0	0	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	307,323	1,732,477	0	0	2,039,800	

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	67,531		67,531	1
Electric operating expenses	183,675		183,675	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	2,388		2,388	8
Electric utility plant accounts	16,768		16,768	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	270,362	0	270,362	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,422,777	4,430,797	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,711,937	1,623,975	2
Net Utility Plant	3,710,840	2,806,822	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	234,086	218,772	5
Other Investments (124)	241,795	253,232	6
Special Funds (125)	0	0	7
Total Other Property and Investments	475,881	472,004	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	12,689	7,389	8
Temporary Cash Investments (132)	447,777	652,232	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	403,045	345,367	11
Other Accounts Receivable (143)	5,092	28,493	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	38,092	49,245	14
Materials and Supplies (150)	79,263	69,167	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	985,958	1,151,893	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	28,100	31,700	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	156,458	20
Total Deferred Debits	28,100	188,158	
Total Assets and Other Debits	5,200,779	4,618,877	

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)	735,539	711,131	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,499,601	1,273,342	23
Total Proprietary Capital	2,235,140	1,984,473	
LONG-TERM DEBT			
Bonds (221)	1,480,000	1,550,000	24
Advances from Municipality (223)	174,570	115,327	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,654,570	1,665,327	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	168,801	12,505	28
Payables to Municipality (233)	19,218	19,663	29
Customer Deposits (235)			30
Taxes Accrued (236)	671	0	31
Interest Accrued (237)	6,700	5,600	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	195,390	37,768	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	28,009	33,918	36
Total Deferred Credits	28,009	33,918	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,087,670	897,391	41
Total Liabilities and Other Credits	5,200,779	4,618,877	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,355,684	0	0	2,500,442	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	566,651				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,922,335	0	0	2,500,442	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	499,012	0	0	1,212,925	10
Total Accumulated Provision	499,012	0	0	1,212,925	
Net Utility Plant	2,423,323	0	0	1,287,517	

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	460,755	1,163,220			1,623,975	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	43,684	104,721			148,405	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,303				1,303	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		4,326			4,326	10
Other credits (specify):						11
ADJUSTMENTS		11,924			11,924	12
Total credits	44,987	120,971	0	0	165,958	13
Debits during year						14
Book cost of plant retired	6,730	46,020			52,750	15
Cost of removal		23,770			23,770	16
Other debits (specify):						17
ADJUSTMENTS		1,476			1,476	18
Total debits	6,730	71,266	0	0	77,996	19
Balance End of Year	499,012	1,212,925	0	0	1,711,937	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			71,566		71,566	61,667	2
Total Electric Utility					71,566	61,667	

Account	Total End of Year	Amount Prior Year	
Electric utility total	71,566	61,667	1
Water utility	7,697	7,500	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	79,263	69,167	

**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)				
Unamortized debt discount & expense on 95 MRB's	3,600	428	28,100	1
Total			<u><u>28,100</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	711,131	1
Changes during year (explain):		
COUNTRYSIDE ESTATES ELECTRIC INSTALLATION	24,408	2
Balance end of year	<u><u>735,539</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 MRB's	12/01/1995	12/01/2012	5.00%	1,480,000	1
Total Bonds (Account 221):				1,480,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1998 ADVANCE FROM CABLE TV	07/30/1998	07/30/2000	4.00%	81,210	1
1993 G.O.	05/01/1993	05/01/2005	4.00%	93,360	2
Total for Account 223				174,570	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	46,710	2
Charged electric department expense	58,366	3
Charged sewer department expense	1,938	4
Other (explain):		
NONE		5
Total Accruals and other credits	107,014	
Taxes paid during year:		
County, state and local taxes	84,000	6
Social Security taxes	20,190	7
PSC Remainder Assessment	2,153	8
Other (explain):		
NONE		9
Total payments and other debits	106,343	
Balance end of year	671	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1995 MRB	5,200	63,382	62,582	6,000	2
Subtotal	5,200	63,382	62,582	6,000	
Advances from Municipality (223)					
93 G.O.	400	5,127	4,827	700	3
1998 ADVANCE FROM CABLE TV FUND		1,009	1,009	0	4
Subtotal	400	6,136	5,836	700	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	5,600	69,518	68,418	6,700	

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	573,816	323,575	0	0	0	897,391	1
Add credits during year:							
For Services	14,748	55,609				70,357	2
For Mains	100,915					100,915	3
Other (specify):							
HYDRANTS	19,007					19,007	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	708,486	379,184	0	0	0	1,087,670	
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):		
RECEIVABLE FROM TIF	234,086	1
Total (Acct. 123):	234,086	
Other Investments (124):		
LONG TERM RECEIVABLE FROM SEWER	214,045	2
LONG TERM RECEIVABLE FROM CABLE TV	27,750	3
Total (Acct. 124):	241,795	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	53,573	6
Electric	170,383	7
Sewer (Regulated)		8
Other (specify):		
PCAC RECEIVABLE	179,089	9
Total (Acct. 142):	403,045	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	5,092	12
Total (Acct. 143):	5,092	
Receivables from Municipality (145):		
RECEIVABLES FROM MUNICIPALITY	38,092	13
Total (Acct. 145):	38,092	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY	18,622	17
ACCRUED SALES TAX	596	18
Total (Acct. 233):	19,218	
Other Deferred Credits (253):		
ACCRUED COMPENSATED ABSENCES	28,009	19
Total (Acct. 253):	28,009	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,289,540	2,353,921	0	0	4,643,461	1
Materials and Supplies	7,598	66,616	0	0	74,214	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	479,883	1,188,072	0	0	1,667,955	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	641,151	351,379	0	0	992,530	6
Other (specify):					0	7
Average Net Rate Base	1,176,104	881,086	0	0	2,057,190	
Net Operating Income	81,465	191,618	0	0	273,083	8
Net Operating Income as a percent of Average Net Rate Base	6.93%	21.75%	N/A	N/A	13.27%	

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	723,335	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,386,471	3
Other (Specify):		4
Total Average Proprietary Capital	2,109,806	
Net Income		
Net Income	231,042	5
Percent Return on Proprietary Capital	10.95%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 5, 1999

Mr. Pete Mann, City Administrator
Oconto Falls Water And Light Commission
104 South Franklin Street
Oconto Falls, WI 54154-1423

Re: 1998 Analytical Review DWCCA 4360 PJL

Dear Mr. Mann:

The analytical review letter you received from the Public Service Commission (PSC), dated June 16, 1999, required a response within 30 days. As of today's date, we have not received a response to this letter. A copy of the letter is enclosed.

Please respond to this letter immediately. Failure to respond to an analytical review letter is in violation of Wisconsin Statutes § 196.07. If a response is not received by August 19, 1999, PSC staff will schedule a visit at your utility. The cost of this visit will be assessed to your utility.

If you have questions prior to preparing your response, please feel free to contact Peter J. Leege at (608) 267-9198.

Sincerely,

Clarence E. Mougín
Compliance Program Manager
Division of Water, Compliance, and Consumer Affairs

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Enclosure

cc: Mr. Mike Gauthier (w/out encl.)

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

August 31, 1999

Mr. Pete Mann, City Administrator
Oconto Falls Water And Light Commission
104 South Franklin Street
Oconto Falls, WI 54154-1423

1998 Analytical Review DWCCA-4360-PJL

Dear Mr. Mann:

Thank you for your response to our letter of June 16, 1999, concerning the analytical review of your 1998 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item needs further clarification before we can complete this analytical review. The item is numbered from our previous letter.

1 Enclosed is a copy of page W-14, Services from your 1995 annual report. Our records indicate that in the course of the correspondence between the Commission and the utility regarding our review of the 1996 annual report, the adjustments in column (f) were reversed. The utility's footnotes on that page indicate that those adjustments were due to overstatement of services from prior years and it appears that in view of the number of customers reported over the years, the total number of services resulting from making those adjustments would be more appropriate. Please review your records back to 1995 and before if necessary and provide corrected copies of the Services schedule for the 1996 through 1998 annual reports.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 16, 1999

Mr. Pete Mann, City Administrator
Oconto Falls Water And Light Commission
104 South Franklin Street
Oconto Falls, WI 54154-1423

1998 Analytical Review DWCCA-4360-PJL

Dear Mr. Mann:

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. A comparison of the number of water service laterals on page W16 of your annual report and the number of customers served by your utility on page W2 was made. This comparison shows a total number of services in use to be 1,512, while the total number of customers served is 1,028. Please explain why the number of water service laterals is significantly higher than the number of customers.
2. As directed in the headnotes for the Water Operation & Maintenance Expenses schedule on page W-5, please explain the change in Account 620, Operation Labor.
3. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege

FINANCIAL SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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cc: Mr. Mike Gauthier

Responses recieved 8/20, 8/26, & 9/17.

#1, via e-mails & calls to Chuck Grady, we came to agreement on reducing he
number of reported servics. We went back to 1995, accepted the adjustment
of a reduction of 559 servics and came forward from that point adding and
retiring the numbers reported in the '96, '97 & '98 reports.

#2, line 5 numbers should be moved to line 7.

#3, check meter testing in '99.

Review closed 9/28.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	303,682	1
Total Sales of Water	303,682	
Other Operating Revenues		
Forfeited Discounts (470)	875	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,766	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,641	
Total Operating Revenues	307,323	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	11,942	9
Water Treatment Expenses (630-635)	14,683	10
Transmission and Distribution Expenses (640-655)	42,749	11
Customer Accounts Expenses (901-904)	10,317	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	55,773	14
Total Operation and Maintenance Expenses	135,464	
Other Operating Expenses		
Depreciation Expense (403)	43,684	15
Amortization Expense (404-407)		16
Taxes (408)	46,710	17
Total Other Operating Expenses	90,394	
Total Operating Expenses	225,858	
NET OPERATING INCOME	81,465	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	861	51,183	120,859	4
Commercial	148	29,805	52,730	5
Industrial	19	22,590	24,866	6
Total Metered Sales to General Customers (461)	1,028	103,578	198,455	
Private Fire Protection Service (462)	22		7,593	7
Public Fire Protection Service (463)	1		88,181	8
Other Sales to Public Authorities (464)	27	4,709	9,453	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 1,078	 108,287	 303,682	

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)	88,181	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)	88,181	
Forfeited Discounts (470):		
Customer late payment charges	875	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	875	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,766	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,766	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	10,913	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	1,029	9
Total Pumping Expenses	11,942	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	758	10
Chemicals (631)	13,925	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	14,683	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	21,682	14
Operation Supplies and Expenses (641)	7,540	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	9,725	17
Maintenance of Services (652)	2,094	18
Maintenance of Meters (653)	1,297	19
Maintenance of Hydrants (654)	411	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	42,749	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,017	22
Accounting and Collecting Labor (902)	8,597	23
Supplies and Expenses (903)	669	24
Uncollectible Accounts (904)	34	25
Total Customer Accounts Expenses	10,317	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	10,232	27
Office Supplies and Expenses (921)	2,582	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,800	30
Property Insurance (924)	680	31
Injuries and Damages (925)	2,560	32
Employee Pensions and Benefits (926)	27,980	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,158	35
Transportation Expenses (933)	2,781	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	55,773	
Total Operation and Maintenance Expenses	135,464	

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		42,397	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,938	2
Net property tax equivalent		40,459	
Social Security		5,900	3
PSC Remainder Assessment		351	4
Other (specify): NONE			5
Total tax expense		46,710	

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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205292				3
County tax rate	mills		5.330964				4
Local tax rate	mills		8.139943				5
School tax rate	mills		9.319330				6
Voc. school tax rate	mills		1.334112				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.329641				10
Less: state credit	mills		1.644259				11
Net tax rate	mills		22.685382				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.139943				14
Combined School Tax Rate	mills		10.653442				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.793385				17
Total Tax Rate	mills		24.329641				18
Ratio of Local and School Tax to Total	dec.		0.772448				19
Total tax net of state credit	mills		22.685382				20
Net Local and School Tax Rate	mills		17.523280				21
Utility Plant, Jan. 1	\$	2,223,397	2,223,397				22
Materials & Supplies	\$	7,500	7,500				23
Subtotal	\$	2,230,897	2,230,897				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,230,897	2,230,897				26
Assessment Ratio	dec.		0.992600				27
Assessed Value	\$	2,214,388	2,214,388				28
Net Local & School Rate	mills		17.523280				29
Tax Equiv. Computed for Current Year	\$	38,803	38,803				30
Tax Equivalent per 1994 PSC Report	\$	42,397					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	42,397					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	500		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)	62,666		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	63,166	0	
PUMPING PLANT			
Land and Land Rights (320)	15,205		12
Structures and Improvements (321)	231,926		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	24,486		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	165,367		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	436,984	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	29,264		23
Total Water Treatment Plant	29,264	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			500	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)			62,666	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	63,166	
PUMPING PLANT				
Land and Land Rights (320)			15,205	12
Structures and Improvements (321)			231,926	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			24,486	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			165,367	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	436,984	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			29,264	23
Total Water Treatment Plant	0	0	29,264	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	202,577		26
Transmission and Distribution Mains (343)	1,079,384	100,948	27
Fire Mains (344)	0		28
Services (345)	157,922	13,678	29
Meters (346)	105,004	5,384	30
Hydrants (348)	111,099	19,007	31
Other Transmission and Distribution Plant (349)	916		32
Total Transmission and Distribution Plant	1,657,402	139,017	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,810		34
Office Furniture and Equipment (391)	7,417		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	5,667		37
Stores Equipment (393)	338		38
Tools, Shop and Garage Equipment (394)	12,968		39
Laboratory Equipment (395)	1,074		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	7,307		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	36,581	0	
Total utility plant in service directly assignable	2,223,397	139,017	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,223,397	139,017	

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)			202,577 26
Transmission and Distribution Mains (343)			1,180,332 27
Fire Mains (344)			0 28
Services (345)			171,600 29
Meters (346)	6,730		103,658 30
Hydrants (348)			130,106 31
Other Transmission and Distribution Plant (349)			916 32
Total Transmission and Distribution Plant	6,730	0	1,789,689
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,810 34
Office Furniture and Equipment (391)			7,417 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			5,667 37
Stores Equipment (393)			338 38
Tools, Shop and Garage Equipment (394)			12,968 39
Laboratory Equipment (395)			1,074 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			7,307 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	36,581
Total utility plant in service directly assignable	6,730	0	2,355,684
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,730	0	2,355,684

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			8,604	8,604	1
February			8,234	8,234	2
March			8,502	8,502	3
April			8,790	8,790	4
May			11,552	11,552	5
June			10,265	10,265	6
July			12,614	12,614	7
August			12,609	12,609	8
September			11,160	11,160	9
October			10,136	10,136	10
November			8,790	8,790	11
December			9,295	9,295	12
Total for year	0	0	120,551	120,551	
Less: Measured or estimated water used in main flushing and water treatment during year				2,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				118,551	16
Less: Water sold				108,287	17
Losses and unaccounted for				10,264	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				690	21
Date of maximum: 4/29/1998					22
Cause of maximum:					23
FLUSHING MAINS - WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				107	24
Date of minimum: 4/12/1998					25
Total KWH used for pumping for the year				195,380	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)	
WELL #2	2	444	10	720,000	Yes	1
WELL #3	3	435	14	720,000	Yes	2
WELL #4	4	402	17	576,000	Yes	3

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	WELL 2	WELL 3	WELL 4	1
Location	MONROE ST	JEFFERSON ST	MAPLE ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN TURBINE	LAYNE	5
Year Installed	1993	1996	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	400	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1988	1996	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	50	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	IN SERVICE	NOT IN SERVICE-1	IR TAKEN OUT OF SERVICE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1977	1924	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	132	100	500	6
Total capacity in gallons	300,000	50,000	50,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	400.0000	500.0000	500.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	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	38,514	0	0	0	38,514	1
M	D	6.000	45,278	0	0	0	45,278	2
M	D	8.000	15,295	2,768	0	0	18,063	3
M	D	10.000	8,055	0	0	0	8,055	4
M	D	12.000	11,927	711	0	0	12,638	5
Total Within Municipality			119,069	3,479	0	0	122,548	
Total Utility			119,069	3,479	0	0	122,548	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	337	0	0	0	337		1
M	0.750	16	0	0	0	16		2
M	1.000	652	45	0	0	697	5	3
M	1.250	101	1	0	0	102		4
M	1.500	12	0	0	0	12		5
M	2.000	6	1	0	0	7		6
M	3.000	6	0	0	0	6		7
M	4.000	12	0	0	0	12		8
M	6.000	2		0	0	2		9
Total Utility		1,144	47	0	0	1,191	5	

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)	
0.750	1,003	82	86	(8)	991	86	1
1.000	40	2	2	5	45	2	2
1.250	2	0	0	0	2	0	3
1.500	30	0	0	0	30	0	4
2.000	16	1	0	0	17	0	5
3.000	6	0	0	0	6	0	6
4.000	4	0	0	0	4	0	7
6.000	1	0	0	0	1	0	8
Total:	1,102	85	88	(3)	1,096	88	

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)	
0.750	856	96	4	13	0	22	991	1
1.000	5	22	7	4	0	7	45	2
1.250	0	1	0	1	0	0	2	3
1.500	1	24	3	2	0	0	30	4
2.000	0	11	4	1	0	1	17	5
3.000	0	0	2	4	0	0	6	6
4.000	0	1	1	2	0	0	4	7
6.000	0	1	0	0	0	0	1	8
Total:	862	156	21	27	0	30	1,096	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	124	5			129	2
Total Fire Hydrants	124	5	0	0	129	
Flushing Hydrants						
	50				50	3
Total Flushing Hydrants	50	0	0	0	50	

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:	72
Number of distribution system valves end of year:	313
Number of distribution valves operated during year:	68

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

WATER MAINS ADDED IN 1998 WERE PAID FOR BY DEVELOPERS.

Water Services (Page W-16)

WATER SERVICES ADDED IN 1998 WERE PAID FOR BY DEVELOPERS.

Meters (Page W-17)

WATER METERS WERE ADJUSTED TO REFLECT THE ACTUAL UNITS AT 12/31/98.

Hydrants and Distribution System Valves (Page W-18)

DUE TO TIME CONSTRAINTS AND OTHER PROJECTS IN PROCESS, THE UTILITY WAS UNABLE TO TEST 50% OF HYDRANTS AND DISTRIBUTION VALVES DURING 1998.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,703,682	1
Total Sales of Electricity	1,703,682	
Other Operating Revenues		
Forfeited Discounts (450)	3,512	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	20,348	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	4,935	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	28,795	
Total Operating Revenues	1,732,477	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,050,815	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	107,014	11
Customer Accounts Expenses (901-904)	23,616	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	196,327	14
Total Operation and Maintenance Expenses	1,377,772	
Other Expenses		
Depreciation Expense (403)	104,721	15
Amortization Expense (404-407)		16
Taxes (408)	58,366	17
Total Other Expenses	163,087	
Total Operating Expenses	1,540,859	
NET OPERATING INCOME	191,618	

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	3,512	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,512	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	20,348	5
Total Rent from Electric Property (454)	20,348	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER OPERATING REVENUES	4,935	7
Total Other Electric Revenues (456)	4,935	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,050,815	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,050,815	
Total Power Production Expenses	1,050,815	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	46,794	21
Line and Station Supplies and Expenses (562)	18,997	22
Street Lighting and Signal System Expenses (565)	4,220	23
Meter Expenses (566)	914	24
Customer Installations Expenses (567)	2,519	25
Miscellaneous Distribution Expenses (569)	3,492	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	29,704	28
Maintenance of Line Transformers (573)	374	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	107,014	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,985	33
Accounting and Collecting Labor (902)	15,046	34
Supplies and Expenses (903)	2,346	35
Uncollectible Accounts (904)	239	36
Total Customer Accounts Expenses	23,616	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	22,958	38
Office Supplies and Expenses (921)	10,272	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	30,097	41
Property Insurance (924)	2,720	42
Injuries and Damages (925)	11,930	43
Employee Pensions and Benefits (926)	87,090	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	9,497	46
Transportation Expenses (933)	21,763	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	196,327	
 Total Operation and Maintenance Expenses	 1,377,772	

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		42,274	1
Social Security		14,290	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		1,802	4
Other (specify): NONE			5
Total tax expense		58,366	

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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205292				3
County tax rate	mills		5.330964				4
Local tax rate	mills		8.139943				5
School tax rate	mills		9.319330				6
Voc. school tax rate	mills		1.334112				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.329641				10
Less: state credit	mills		1.644259				11
Net tax rate	mills		22.685382				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.139943				14
Combined School Tax Rate	mills		10.653442				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.793385				17
Total Tax Rate	mills		24.329641				18
Ratio of Local and School Tax to Total	dec.		0.772448				19
Total tax net of state credit	mills		22.685382				20
Net Local and School Tax Rate	mills		17.523280				21
Utility Plant, Jan. 1	\$	2,207,400	2,207,400				22
Materials & Supplies	\$	61,667	61,667				23
Subtotal	\$	2,269,067	2,269,067				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,269,067	2,269,067				26
Assessment Ratio	dec.		0.992600				27
Assessed Value	\$	2,252,276	2,252,276				28
Net Local & School Rate	mills		17.523280				29
Tax Equiv. Computed for Current Year	\$	39,467	39,467				30
Tax Equivalent per 1994 PSC Report	\$	42,274					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	42,274					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	1,736		29
Overhead Conductors and Devices (356)	2,416		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	4,152	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,926		34
Structures and Improvements (361)	0		35
Station Equipment (362)	420,241		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	221,986	56,021	38
Overhead Conductors and Devices (365)	304,956	55,045	39
Underground Conduit (366)	12,846	14,973	40
Underground Conductors and Devices (367)	267,393	25,537	41
Line Transformers (368)	282,751	37,623	42
Services (369)	185,041	32,142	43
Meters (370)	130,686	5,715	44
Installations on Customers' Premises (371)	6,871		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	119,807	12,321	47
Total Distribution Plant	1,954,504	239,377	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	7,296		49
Office Furniture and Equipment (391)	32,569		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	115,932	84,983	52
Stores Equipment (393)	1,315		53
Tools, Shop and Garage Equipment (394)	38,422	2,778	54
Laboratory Equipment (395)	6,065		55
Power Operated Equipment (396)	39,757		56
Communication Equipment (397)	7,388		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)			1,736 29
Overhead Conductors and Devices (356)			2,416 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	4,152
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,926 34
Structures and Improvements (361)			0 35
Station Equipment (362)			420,241 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,332		272,675 38
Overhead Conductors and Devices (365)	5,024		354,977 39
Underground Conduit (366)			27,819 40
Underground Conductors and Devices (367)	163		292,767 41
Line Transformers (368)	1,375		318,999 42
Services (369)	2,303		214,880 43
Meters (370)	518		135,883 44
Installations on Customers' Premises (371)			6,871 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	455		131,673 47
Total Distribution Plant	15,170	0	2,178,711
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			7,296 49
Office Furniture and Equipment (391)			32,569 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)	30,850	11,924	181,989 52
Stores Equipment (393)			1,315 53
Tools, Shop and Garage Equipment (394)			41,200 54
Laboratory Equipment (395)			6,065 55
Power Operated Equipment (396)			39,757 56
Communication Equipment (397)			7,388 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	248,744	87,761	
Total utility plant in service directly assignable	2,207,400	327,138	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	2,207,400	327,138	

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	30,850	11,924	317,579
Total utility plant in service directly assignable	46,020	11,924	2,500,442
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	46,020	11,924	2,500,442

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	1.00	37.86	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV		0.47	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	10	8
Total	10	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	10	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	6,092	Tuesday	01/13/1998	18:00	2,774	1
February	02	5,736	Wednesday	01/21/1998	18:00	3,002	2
March	03	5,732	Monday	03/09/1998	19:00	2,728	3
April	04	5,700	Thursday	04/09/1998	10:00	2,866	4
May	05	5,646	Wednesday	04/22/1998	14:00	2,740	5
June	06	6,285	Tuesday	05/19/1998	15:00	2,836	6
July	07	6,323	Thursday	06/25/1998	12:00	2,966	7
August	08	6,523	Wednesday	07/15/1998	12:00	3,148	8
September	09	6,241	Thursday	09/10/1998	14:00	3,042	9
October	10	5,816	Tuesday	09/15/1998	12:00	2,896	10
November	11	5,938	Thursday	11/05/1998	09:00	3,019	11
December	12	6,077	Wednesday	12/09/1998	09:00	2,867	12
Total	72,109					34,884	

System Name

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Electric Power Co.

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	34,884	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	34,884	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	33,221	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	33,221	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,663	27
Total Energy Losses	1,663	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.7672%	29
Total Disposition of Energy	34,884	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	RG-1	1,278	9,500	1	
RESIDENTIAL RURAL	RG-1	10	95	2	
Total Sales for Residential Sales		1,288	9,595		
Commercial & Industrial					
SMALL COMMERCIAL	CG-1	213	5,888	3	
LARGE POWER	CP-1	11	2,036	4	
LARGE POWER - TIME OF DAY	CP-2	8	15,181	5	
INTERDEPARTMENTAL	MP-1	1	195	6	
Total Sales for Commercial & Industrial		233	23,300		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	1	326	7	
Total Sales for Public Street & Highway Lighting		1	326		
Sales for Resale					
NONE				8	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,522	33,221		

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)	
		548,946	(8,892)	540,054	1
		5,400	(93)	5,307	2
0	0	554,346	(8,985)	545,361	
		344,747	(6,589)	338,158	3
		115,666	(272)	115,394	4
		693,359	(29,342)	664,017	5
		11,039	(301)	10,738	6
0	0	1,164,811	(36,504)	1,128,307	
		30,086	(72)	30,014	7
0	0	30,086	(72)	30,014	
				0	8
0	0	0	0	0	
0	0	1,749,243	(45,561)	1,703,682	

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	WEPCO				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	2400 4160V				4
Point of Metering	Sub				5
Total of 12 Monthly Maximum Demands -- kW	72,109				6
Average load factor	66.2695%				7
Total Cost of Purchased Power	1,050,815				8
Average cost per kWh	0.0301				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,171	1,603			12
February	1,295	1,707			13
March	1,193	1,535			14
April	1,268	1,598			15
May	1,241	1,499			16
June	1,165	1,671			17
July	1,333	1,633			18
August	1,438	1,710			19
September	1,258	1,784			20
October	1,310	1,586			21
November	1,326	1,693			22
December	1,212	1,655			23
Total kWh (000)	15,210	19,674			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

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 Generator During Yr. (000's) (j)	kW (k)	kVA (l)		
		Total	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	#1	#2				1
Voltage--High Side	34,500	34,500				2
Voltage--Low Side	2,400	2,400				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	3,750	7,500				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,453	360	25,183	1
Acquired during year	23	24	736	2
Total	1,476	384	25,919	3
Retired during year	16	4	33	4
Sales, transfers or adjustments increase (decrease)	2	(2)	(1,040)	5
Number end of year	1,462	378	24,846	6
Number end of year accounted for as follows:				7
In customers' use	1,408	331	22,459	8
In utility's use	6	5	375	9
Inactive transformers on system		3	30	10
Locked meters on customers' premises	7			11
In stock	41	39	1,982	12
Total end of year	1,462	378	24,846	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				
Metal Halide/Halogen	100	19	10,450	1
Metal Halide/Halogen	250	112	142,550	2
Metal Halide/Halogen	400	50	92,440	3
Mercury Vapor	250	59	76,240	4
Mercury Vapor	400	3	3,910	5
Total		243	325,590	
Ornamental				
NONE				6
Total		0	0	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

ACCOUNTS 364 AND 365 - DURING 1998 THE CITY PAID FOR INSTALLATION OF A BACKUP FEED LINE TO THE LIFT STATION.

ACCOUNT 392 - DURING 1998 THE UTILITY BORROWED FUNDS FROM THE CABLE TV FUND TO PURCHASE A NEW BUCKET TRUCK. ADJUSTMENTS WERE MADE TO REFLECT THE ACTUAL COST OF TRANSPORTATION EQUIPMENT ON HAND AT 12/31/98.

Street Lighting Equipment (Page E-23)

The 3 MV 400 watt lights reported were not operating at 12/31/98. They were changed to 400 watt in November, 1998.
