



3014 (02-09-04)

ANNUAL REPORT

OF

Name: REEDSBURG UTILITY COMMISSION

Principal Office: 344 S WILLOW STREET
P.O. BOX 230
REEDSBURG, WI 53959

For the Year Ended: DECEMBER 31, 1998

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: REEDSBURG UTILITY COMMISSION

Utility Address: 344 S WILLOW STREET
P.O. BOX 230
REEDSBURG, WI 53959

When was utility organized? 9/3/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DAVID MIKONOWICZ

Title: SUPERINTENDENT

Office Address:

344 S WILLOW STREET
P.O. BOX 230
REEDSBURG, WI 53959

Telephone: (608) 524 - 4381

Fax Number: (608) 524 - 2423

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 537077398

Telephone: (608) 249 - 8532

Fax Number: (608) 249 - 6622

E-mail Address:

Date of most recent audit report: 3/19/1999

Period covered by most recent audit: DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVID MIKONOWICZ P.E

Title: SUPERINTENDENT

Office Address:

344 S WILLOW STREET
P.O. BOX 230
REEDSBURG, WI 533959

Telephone: (608) 524 - 4381

Fax Number: (608) 524 - 2423

E-mail Address:

Name of utility commission/committee: REEDSBURG UTILITY COMMISSION

Names of members of utility commission/committee:

- MR BARRY BORCHERT, VICE PRESIDENT
 - MR MICHAEL HICKEY
 - MR JAMES KRUEGER, SECRETARY
 - MR WILLIAM RITZER, PRESIDENT
 - MR ROBERT UTLEY
-

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: REEDSBURG UTILITY COMMISSION
344 S WILLOW STREET
P.O. BOX 230
REEDSBURG, WI 53959-0230

Contact Person: MR DAVID MIKONOWICZ

Title: SUPERINTENDENT

Telephone: (608) 524 - 4381

Fax Number: (608) 524 - 2423

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)	9,517,244	9,220,305	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,181,871	7,839,902	2
Depreciation Expense (403)	448,361	428,947	3
Amortization Expense (404-407)	7,616	18,964	4
Taxes (408)	347,358	351,053	5
Total Operating Expenses	8,985,206	8,638,866	
Net Operating Income	532,038	581,439	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	532,038	581,439	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,579	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	158,468	133,843	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	165,047	133,843	
Total Income	697,085	715,282	
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	697,085	715,282	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	177,450	270,749	14
Amortization of Debt Discount and Expense (428)	38,360	47,771	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	706	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	216,516	318,520	
Net Income	480,569	396,762	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,235,411	4,838,649	20
Balance Transferred from Income (433)	480,569	396,762	21
Miscellaneous Credits to Surplus (434)	32,085	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,748,065	5,235,411	

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):		
MM, SAVINGS, CD'S, RESTRICTED FUNDS, TIF DISTRICT	158,468	5
Total (Acct. 419):	158,468	
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):		
1997 AUDIT ADJUSTMENT OF INTEREST EXPENSE	32,085	9
Total (Acct. 434):	32,085	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		8,548			8,548	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes		474			474	5
Other (list by major classes):						
DEPRECIATION		1,495			1,495	6
Total costs and expenses	0	1,969	0	0	1,969	
Net income (or loss)	0	6,579	0	0	6,579	

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	739,337	8,777,907	0	0	9,517,244	1
Less: interdepartmental sales	0	5,638	0	0	5,638	2
Less: interdepartmental rents	0	5,638		0	5,638	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	739,337	8,766,631	0	0	9,505,968	

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	189,539	19,200	208,739	1
Electric operating expenses	222,531	22,542	245,073	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	8,429	854	9,283	8
Electric utility plant accounts	97,309	9,875	107,184	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	1,859	188	2,047	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	52,659	(52,659)	0	18
All other accounts			0	19
Total Payroll	572,326	0	572,326	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	16,222,679	15,493,620	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,813,674	4,389,053	2
Net Utility Plant	11,409,005	11,104,567	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	128,521	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,495	0	4
Net Nonutility Property	127,026	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	32,113	32,556	6
Special Funds (125)	1,046,159	1,448,600	7
Total Other Property and Investments	1,205,298	1,481,156	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	455,517	434,555	8
Temporary Cash Investments (132)	1,157,050	903,303	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	753,935	728,490	11
Other Accounts Receivable (143)	219,023	367,620	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	238,685	189,823	14
Materials and Supplies (150)	285,680	328,812	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	3,109,890	2,952,603	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	51,234	69,674	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	197,134	125,813	20
Total Deferred Debits	248,368	195,487	
Total Assets and Other Debits	15,972,561	15,733,813	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,346,207	1,167,823	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,748,065	5,235,411	23
Total Proprietary Capital	7,094,272	6,403,234	
LONG-TERM DEBT			
Bonds (221)	3,650,000	4,280,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,650,000	4,280,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	769,259	658,899	28
Payables to Municipality (233)	106,868	302,121	29
Customer Deposits (235)	9,040	7,315	30
Taxes Accrued (236)	304,946	308,094	31
Interest Accrued (237)	17,821	28,868	32
Other Current and Accrued Liabilities (238)	131,148	90,054	33
Total Current and Accrued Liabilities	1,339,082	1,395,351	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	100,164	108,916	35
Other Deferred Credits (253)	394,858	428,417	36
Total Deferred Credits	495,022	537,333	
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)	3,394,185	3,117,895	41
Total Liabilities and Other Credits	15,972,561	15,733,813	

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)	5,093,240	0	0	11,017,944	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)				96,263	7
Utility Plant Acquisition Adjustments (108)				15,232	8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,093,240	0	0	11,129,439	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,040,274	0	0	3,773,400	10
Total Accumulated Provision	1,040,274	0	0	3,773,400	
Net Utility Plant	4,052,966	0	0	7,356,039	

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	948,245	3,440,808			4,389,053	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	80,302	368,059			448,361	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,154				9,154	6
Accruals charged other						7
accounts (specify):						8
CLEARING	12,725	24,032			36,757	9
Salvage	5,198	37,756			42,954	10
Other credits (specify):						11
					0	12
Total credits	107,379	429,847	0	0	537,226	13
Debits during year						14
Book cost of plant retired	15,350	95,043			110,393	15
Cost of removal		2,212			2,212	16
Other debits (specify):						17
DIFF BETWN RETIRE.E7&E8		6,170			6,170	18
Total debits	15,350	103,425	0	0	118,775	19
Balance End of Year	1,040,274	3,767,230	0	0	4,807,504	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):					
PARKING LOT LIGHTS	0	33,719		33,719	2
FIBER OPTIC(CWIP)		94,802		94,802	3
Total Nonutility Property (121)	0	128,521	0	128,521	
Less accum. prov. depr. & amort. (122)	0	1,495		1,495	4
 Net Nonutility Property	 0	 127,026	 0	 127,026	

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			256,623		256,623	296,677	2
Total Electric Utility					256,623	296,677	

Account	Total End of Year	Amount Prior Year	
Electric utility total	256,623	296,677	1
Water utility	29,057	32,135	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	285,680	328,812	

**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)				
1992 BONDS	13,958	428	30,690	1
1993 BONDS	25,026	428	20,544	2
Total			51,234	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,167,823	1
Changes during year (explain):		
WATER PROJECTS PAID BY CITY	220,000	2
RECLASSIFY STREET LIGHTING PAID FOR BY CITY	(41,616)	3
Balance end of year	<u>1,346,207</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)	
1992 MORTGAGE REVENUE BOND A	02/01/1992	12/01/2007	6.00%	640,000	1
1993 MORTGAGE REVENUE BOND	10/01/1993	12/01/2006	4.58%	1,015,000	2
1998 MORTGAGE REVENUE BOND EL	04/01/1998	12/01/2007	4.41%	1,995,000	3
Total Bonds (Account 221):				3,650,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	308,094	1
Accruals:		
Charged water department expense	94,812	2
Charged electric department expense	252,547	3
Charged sewer department expense	6,080	4
Other (explain):		
NONE		5
Total Accruals and other credits	353,439	
Taxes paid during year:		
County, state and local taxes	309,654	6
Social Security taxes	34,384	7
PSC Remainder Assessment	12,549	8
Other (explain):		
NONE		9
Total payments and other debits	356,587	
Balance end of year	304,946	

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)					
1992 MORTGAGE REVENUE BOND	21,992	58,215	77,005	3,202	1
1993 MORTGAGE REVENUE BOND	4,233	50,465	50,790	3,908	2
1998 MORTGARE REVENUE BOND EL		68,770	61,275	7,495	3
Subtotal	26,225	177,450	189,070	14,605	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CUSTOMER DEPOSITS	2,643		2,643	0	5
Subtotal	2,643	0	2,643	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	0	706	(2,510)	3,216	6
Subtotal	0	706	(2,510)	3,216	
Total	28,868	178,156	189,203	17,821	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,957,637	1,160,258	0	0	0	3,117,895	1
Add credits during year:							
For Services	20,135					20,135	2
For Mains	51,423					51,423	3
Other (specify):							
HYDRANTS	11,265					11,265	4
LINE EXTENSION		193,467				193,467	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	2,040,460	1,353,725	0	0	0	3,394,185	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	32,113	2
Total (Acct. 124):	32,113	
Special Funds (125):		
NONE		3
WATER BOND RESERVE	33,012	4
ELECTRIC BOND & INTEREST REDEMPTION	244,619	5
ELECTRIC BOND RESERVE	432,346	6
ELECTRIC CONSTRUCTION	157,069	7
HEALTH INSURANCE RESERVE	179,113	8
Total (Acct. 125):	1,046,159	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	42,535	10
Electric	711,400	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	753,935	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	53,966	14
Merchandising, jobbing and contract work		15
Other (specify):		
LINE EXTENSIONS ETC. BILLED IN DEC.	165,057	16
Total (Acct. 143):	219,023	
Receivables from Municipality (145):		
FIRE PROTECTION	172,950	17
MISCELLANEOUS CITY BILLINGS	65,735	18
Total (Acct. 145):	238,685	
Prepayments (165):		
NONE		19
Total (Acct. 165):	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)
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):		0
Other Deferred Debits (183):		
UNAMORTIZED LOSS ON REACQUIRED DEBT	197,134	21
DEMAND SIDE MANAGEMENT COSTS		22
Total (Acct. 183):	197,134	
Payables to Municipality (233):		
SEWER BILLINGS & MISC.	106,868	23
Total (Acct. 233):	106,868	
Other Deferred Credits (253):		
DEMAND SIDE MANAGEMENT ACCRUALS	341,797	24
ADVANCED PAYMENT ON FIBER OPTICS SERVICE	53,061	25
Total (Acct. 253):	394,858	

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	5,010,907	10,777,130	0	0	15,788,037	1
Materials and Supplies	30,596	276,650	0	0	307,246	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	994,259	3,607,104	0	0	4,601,363	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,999,048	1,256,991	0	0	3,256,039	6
Other (specify):					0	7
Average Net Rate Base	2,048,196	6,189,685	0	0	8,237,881	
Net Operating Income	200,636	331,402	0	0	532,038	8
Net Operating Income as a percent of Average Net Rate Base	9.80%	5.35%	N/A	N/A	6.46%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,257,015	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,491,738	3
Other (Specify):		4
Total Average Proprietary Capital	6,748,753	
Net Income		
Net Income	480,569	5
Percent Return on Proprietary Capital	7.12%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

LAST YEAR CUSTOMER DEPOSITS WAS IN 224 -
NEGATIVE INTEREST PAID IN 1998 TO TRANSFER COSTOMER DEPOSITS TO ACCOUNT 231.

Identification and Ownership - Commission/Committee (Page iv)

November 3, 1999

Mr. David Mikonowicz, Superintendent
Reedsburg Utility Commission
344 South Willow Street
P.O. Box 230
Reedsburg, WI 53959-0230

1998 Analytical Review DWCCA-4970-PJL

Dear Mr. Mikonowicz:

Thank you for your response to our letter of July 22, 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.

2 Regarding item no.2, in which the loss on refinancing debt during 1998 is being reported in Account 183, Other Deferred Debits. Since this is a cost associated with debt, it should be reported in account 181, Unamortized Debt Discount and Expense.

Please make the necessary adjustments in your records and report the adjustment in the 1999 annual report.

If you have any questions, please feel free to contact me at (608) 267-9198. You may consider your review closed.

Sincerely,

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

PJL:tlk:w:\compl\1998 AR response letters\4970 response letter.doc

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 22, 1999

Mr. David Mikonowicz, Superintendent
Reedsburg Utility Commission
344 South Willow Street
P.O. Box 230
Reedsburg, WI 53959-0230

1998 Analytical Review DWCCA-4970-PJL

Dear Mr. Mikonowicz:

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. Our records indicate that a depreciation rate has not been authorized for Account 391, Office Furniture and Equipment, for which there is a balance of \$3,099 on page W-8, line 35 in the 1998 annual report. A depreciation rate of 5.83 percent is authorized for Account 391, effective January 1, 1999.
2. During our review of the Balance Sheet End-Of-Year Account Balances schedule on page F-19 we noted that you report \$197,134 in Account 183, Other Deferred Debits, described as unamortized loss on reacquired debt. Please provide full details concerning this item including how the loss was calculated and what your plan is for distributing this loss.
3. As directed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations of all significant expense fluctuations and follow this procedure in the future.
4. As instructed in the headnotes for both the Mains and Services schedules, please explain how the mains and services reported as added during the year were financed.
5. Wis. Admin. 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 in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.
6. As directed in the headnotes of the Electric Operation & Maintenance Expenses schedule on page E-3, please provide explanations of all significant expense fluctuations and follow this procedure in the future.

FINANCIAL SECTION FOOTNOTES

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 Specialist
Division of Water, Compliance, and Consumer Affairs

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cc: Mr. William Ritzer, President

Response received 9/13/99.

#1, acknowledged.

#2, referred to Bruce Manthey, he will communicate with utility regarding how to correct their process regarding this issue.

#3, see footnotes for page W-5.

#4, see footnotes for mains and services schedules.

#5, will comply in the future.

#6, see footnotes for page E-3.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	726,744	1
Total Sales of Water	726,744	
Other Operating Revenues		
Forfeited Discounts (470)	1,406	2
Miscellaneous Service Revenues (471)	277	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,910	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	12,593	
Total Operating Revenues	739,337	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	29,292	8
Pumping Expenses (620-625)	66,573	9
Water Treatment Expenses (630-635)	23,223	10
Transmission and Distribution Expenses (640-655)	113,914	11
Customer Accounts Expenses (901-904)	28,404	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	102,181	14
Total Operation and Maintenance Expenses	363,587	
Other Operating Expenses		
Depreciation Expense (403)	80,302	15
Amortization Expense (404-407)		16
Taxes (408)	94,812	17
Total Other Operating Expenses	175,114	
Total Operating Expenses	538,701	
NET OPERATING INCOME	200,636	

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	2,412	129,436	222,431	4
Commercial	354	83,022	99,632	5
Industrial	30	378,477	210,417	6
Total Metered Sales to General Customers (461)	2,796	590,935	532,480	
Private Fire Protection Service (462)	39		17,166	7
Public Fire Protection Service (463)	1		160,172	8
Other Sales to Public Authorities (464)	44	11,912	16,926	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,880	602,847	726,744	

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)
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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)	160,172	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)	160,172	
Forfeited Discounts (470):		
Customer late payment charges	1,406	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,406	
Miscellaneous Service Revenues (471):		
INTEREST INCOME	277	7
Total Miscellaneous Service Revenues (471)	277	
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		10
Other (specify):		
WATER FLUSHING SEWERS	10,910	11
Total Other Water Revenues (474)	10,910	
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)	6,938	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	22,354	4
Total Source of Supply Expenses	29,292	
 PUMPING EXPENSES		
Operation Labor (620)	20,682	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	36,351	7
Operation Supplies and Expenses (623)	3,791	8
Maintenance of Pumping Plant (625)	5,749	9
Total Pumping Expenses	66,573	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	23	10
Chemicals (631)	19,786	11
Operation Supplies and Expenses (632)	674	12
Maintenance of Water Treatment Plant (635)	2,740	13
Total Water Treatment Expenses	23,223	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	53,690	14
Operation Supplies and Expenses (641)	5,615	15
Maintenance of Distribution Reservoirs and Standpipes (650)	861	16
Maintenance of Mains (651)	22,229	17
Maintenance of Services (652)	22,800	18
Maintenance of Meters (653)	3,100	19
Maintenance of Hydrants (654)	5,606	20
Maintenance of Other Plant (655)	13	21
Total Transmission and Distribution Expenses	113,914	

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)	4,670	22
Accounting and Collecting Labor (902)	22,041	23
Supplies and Expenses (903)	1,693	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	28,404	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	26,940	27
Office Supplies and Expenses (921)	2,525	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,132	30
Property Insurance (924)	188	31
Injuries and Damages (925)	6,390	32
Employee Pensions and Benefits (926)	52,445	33
Regulatory Commission Expenses (928)	193	34
Miscellaneous General Expenses (930)	6,368	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	102,181	
 Total Operation and Maintenance Expenses	 363,587	

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		90,634	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,080	2
Net property tax equivalent		84,554	
Social Security		9,254	3
PSC Remainder Assessment		1,004	4
Other (specify): NONE			5
Total tax expense		94,812	

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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201100				3
County tax rate	mills		4.115500				4
Local tax rate	mills		9.312200				5
School tax rate	mills		8.585500				6
Voc. school tax rate	mills		1.488400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.702700				10
Less: state credit	mills		1.387400				11
Net tax rate	mills		22.315300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.312200				14
Combined School Tax Rate	mills		10.073900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.386100				17
Total Tax Rate	mills		23.702700				18
Ratio of Local and School Tax to Total	dec.		0.817886				19
Total tax net of state credit	mills		22.315300				20
Net Local and School Tax Rate	mills		18.251365				21
Utility Plant, Jan. 1	\$	4,928,575	4,928,575				22
Materials & Supplies	\$	32,135	32,135				23
Subtotal	\$	4,960,710	4,960,710				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,960,710	4,960,710				26
Assessment Ratio	dec.		0.994700				27
Assessed Value	\$	4,934,418	4,934,418				28
Net Local & School Rate	mills		18.251365				29
Tax Equiv. Computed for Current Year	\$	90,060	90,060				30
Tax Equivalent per 1994 PSC Report	\$	90,634					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	90,634					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)	6,102		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)	192,134		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	198,236	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	112,855	8,072	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	192,268	35,885	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	156		19
Other Pumping Equipment (328)	2,045		20
Total Pumping Plant	307,324	43,957	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,797		23
Total Water Treatment Plant	19,797	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,992		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)			6,102	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)			192,134	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	198,236	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	5,106		115,821	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	4,645		223,508	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			156	19
Other Pumping Equipment (328)	2,045		0	20
Total Pumping Plant	11,796	0	339,485	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,797	23
Total Water Treatment Plant	0	0	19,797	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,992	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)	373,842		26
Transmission and Distribution Mains (343)	2,783,823	57,817	27
Fire Mains (344)	0		28
Services (345)	462,293	26,338	29
Meters (346)	343,703	23,525	30
Hydrants (348)	262,246	18,936	31
Other Transmission and Distribution Plant (349)	481		32
Total Transmission and Distribution Plant	4,237,380	126,616	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,099		35
Computer Equipment (391.1)	13,700		36
Transportation Equipment (392)	50,943		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	18,964	9,442	39
Laboratory Equipment (395)	1,802		40
Power Operated Equipment (396)	74,923		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,407		44
Other Tangible Property (399)	0		45
Total General Plant	165,838	9,442	
Total utility plant in service directly assignable	4,928,575	180,015	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,928,575	180,015	

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)			373,842 26
Transmission and Distribution Mains (343)			2,841,640 27
Fire Mains (344)			0 28
Services (345)	149		488,482 29
Meters (346)	3,255		363,973 30
Hydrants (348)	150		281,032 31
Other Transmission and Distribution Plant (349)			481 32
Total Transmission and Distribution Plant	3,554	0	4,360,442
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,099 35
Computer Equipment (391.1)			13,700 36
Transportation Equipment (392)			50,943 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			28,406 39
Laboratory Equipment (395)			1,802 40
Power Operated Equipment (396)			74,923 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,407 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	175,280
Total utility plant in service directly assignable	15,350	0	5,093,240
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	15,350	0	5,093,240

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			46,100	46,100	1
February			40,600	40,600	2
March			45,700	45,700	3
April			45,300	45,300	4
May			51,400	51,400	5
June			52,806	52,806	6
July			68,170	68,170	7
August			71,100	71,100	8
September			74,600	74,600	9
October			47,400	47,400	10
November			46,100	46,100	11
December			46,600	46,600	12
Total for year	0	0	635,876	635,876	
Less: Measured or estimated water used in main flushing and water treatment during year				312	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				635,564	16
Less: Water sold				602,847	17
Losses and unaccounted for				32,717	18
Percent unaccounted for to the nearest whole percent (%)				5%	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				3,500	21
Date of maximum: 8/26/1998					22
Cause of maximum:					23
CANNING FACTORY IN OPERATION - WATERING LAWNS					
Minimum gallons pumped by all methods in any one day during reporting year				900	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				688,132	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)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1-POWER HOUSE	2 - GRANITE AVENUE	3 - MYRTLE	1
Location	S WEBB AVENUE	GRANITE AVENUE	MYRTLE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	STA-RITE	LAYNE	5
Year Installed	1981	1982	1956	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	310	285	500	8
Pump Motor or Standby Engine Mfr	US	STA-RITE	US	10
Year Installed	1981	1982	1956	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4 - LUCKY	5 - DOLLY	6 - NISHAN	14
Location	LUCKY STREET	S PARK STREET	8TH. STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1966	1900	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	715	560	1,060	21
Pump Motor or Standby Engine Mfr	US	US	GENERAL ELECTRIC	23
Year Installed	1966	1900	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	50	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	SSURE BOOSTER STATION			1
Location	19TH. STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	CORNELL			5
Year Installed	1994			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	50			8
Pump Motor or Standby Engine Mfr	CORNELL			9 10
Year Installed	1994			11
Type	ELECTRIC			12
Horsepower	15			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1 - WEBB WATER TOWER	2 - 14TH. STREET	3 - MOYER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1939	1972	1983	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	137	137	137	6
Total capacity in gallons	200,000	500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.8000	5.8000	5.8000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	322	0	0	0	322	1
M	D	4.000	35,540	0	0	0	35,540	2
M	D	6.000	98,682	843	0	0	99,525	3
M	S	6.000	60	0	0	0	60	4
P	D	6.000	1,177	0	0	0	1,177	5
M	D	8.000	51,924	1,660	0	0	53,584	6
M	S	8.000	110	0	0	0	110	7
M	T	8.000	450	0	0	0	450	8
P	D	8.000	7,004		0	0	7,004	9
M	D	10.000	40,033	0	0	0	40,033	10
M	S	10.000	150	0	0	0	150	11
M	T	10.000	200	0	0	0	200	12
M	D	12.000	30,226	986	0	0	31,212	13
M	T	12.000	100	0	0	0	100	14
P	D	12.000	1,800	0	0	0	1,800	15
Total Within Municipality			267,778	3,489	0	0	271,267	
Total Utility			267,778	3,489	0	0	271,267	

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	0.750	1,885	2	3	0	1,884		1
M	1.000	556	29	0	0	585		2
M	1.250	38	0	0	0	38		3
M	1.500	46	3	0	0	49		4
M	2.000	91	5	0	0	96		5
M	3.000	5	0	0	0	5		6
M	4.000	13	0	0	0	13		7
M	6.000	32	1	0	0	33		8
M	8.000	8	0	0	0	8		9
M	10.000	2	0	0	0	2		10
Total Utility		2,676	40	3	0	2,713	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,488	126	14	0	2,600	161	1
0.750	190	24	0	0	214	28	2
1.000	105	0	1	0	104	3	3
1.250	6	0	0	0	6	0	4
1.500	39	4	0	0	43	3	5
2.000	51	4	0	0	55	3	6
3.000	15	1	0	0	16	3	7
4.000	10	1	1	0	10	1	8
6.000	5	1	1	0	5	0	9
Total:	2,909	161	17	0	3,053	202	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,234	204	1	10	0	151	2,600	1
0.750	151	32	2	3	0	26	214	2
1.000	25	49	6	7	0	17	104	3
1.250	1	4	0	0	0	1	6	4
1.500	1	30	4	2	0	6	43	5
2.000	0	26	8	15	0	6	55	6
3.000	0	5	3	5	0	3	16	7
4.000	0	2	3	2	0	3	10	8
6.000	0	2	3	0	0	0	5	9
Total:	2,412	354	30	44	0	213	3,053	

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	416	10	1		425	2
Total Fire Hydrants	416	10	1	0	425	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	416
Number of distribution system valves end of year:	739
Number of distribution valves operated during year:	370

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The following explanations are per the utilities response to our review letter.

Account 605, well #3 was rehabilitated at a cost of \$22,354.

Account 651 & 652, increased due to the cost of patching streets damaged by maintenance work.

Account 926, increased due to changes in accruing sick leave.

Water Mains (Page W-15)

Mains were financed by \$51,423 of customer contributions and \$6,394 by the utility.

Water Services (Page W-16)

Services were financed by \$20,024 of customer contributions and \$6,314 by the utility.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	8,755,034	1
Total Sales of Electricity	8,755,034	
Other Operating Revenues		
Forfeited Discounts (450)	9,240	2
Miscellaneous Service Revenues (451)	538	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	5,356	5
Interdepartmental Rents (455)	5,638	6
Other Electric Revenues (456)	2,101	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	22,873	
Total Operating Revenues	8,777,907	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	7,168,758	9
Transmission Expenses (550-553)	6,662	10
Distribution Expenses (560-576)	195,157	11
Customer Accounts Expenses (901-904)	74,935	12
Sales Expenses (910)	48,000	13
Administrative and General Expenses (920-935)	324,772	14
Total Operation and Maintenance Expenses	7,818,284	
Other Expenses		
Depreciation Expense (403)	368,059	15
Amortization Expense (404-407)	7,616	16
Taxes (408)	252,546	17
Total Other Expenses	628,221	
Total Operating Expenses	8,446,505	
NET OPERATING INCOME	331,402	

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	9,240	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	9,240	
Miscellaneous Service Revenues (451):		
RECONNECT CHARGES	538	3
Total Miscellaneous Service Revenues (451)	538	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL	5,356	5
Total Rent from Electric Property (454)	5,356	
Interdepartmental Rents (455):		
RENT CHARGED TO WATER DEPARTMENT	5,638	6
Total Interdepartmental Rents (455)	5,638	
Other Electric Revenues (456):		
WP&L EARLY PAYMENTS DISCOUNT, SALES TAX DISCOUNT	2,101	7
Total Other Electric Revenues (456)	2,101	
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)	7,168,758	15
Other Expenses (546)		16
Total Other Power Supply Expenses	7,168,758	
Total Power Production Expenses	7,168,758	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)	6,650	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)	12	19
Total Transmission Expenses	6,662	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	7,214	20
Line and Station Labor (561)	2,926	21
Line and Station Supplies and Expenses (562)	11,086	22
Street Lighting and Signal System Expenses (565)	16	23
Meter Expenses (566)	7,968	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	15,524	26
Maintenance of Structures and Equipment (571)	180	27
Maintenance of Lines (572)	134,808	28
Maintenance of Line Transformers (573)	1,518	29
Maintenance of Street Lighting and Signal Systems (574)	13,854	30
Maintenance of Meters (575)	63	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	195,157	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	16,475	33
Accounting and Collecting Labor (902)	38,823	34
Supplies and Expenses (903)	19,555	35
Uncollectible Accounts (904)	82	36
Total Customer Accounts Expenses	74,935	
 SALES EXPENSES		
Sales Expenses (910)	48,000	37
Total Sales Expenses	48,000	

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)	32,280	38
Office Supplies and Expenses (921)	25,645	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	109,552	41
Property Insurance (924)	917	42
Injuries and Damages (925)	14,116	43
Employee Pensions and Benefits (926)	113,924	44
Regulatory Commission Expenses (928)	17,340	45
Miscellaneous General Expenses (930)	9,171	46
Transportation Expenses (933)		47
Maintenance of General Plant (935)	1,827	48
Total Administrative and General Expenses	324,772	
 Total Operation and Maintenance Expenses	 7,818,284	

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		214,311	1
Social Security		25,130	2
Wisconsin Gross Receipts Tax		1,560	3
PSC Remainder Assessment		11,545	4
Other (specify): NONE			5
Total tax expense		<u>252,546</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201100				3
County tax rate	mills		4.115500				4
Local tax rate	mills		9.312200				5
School tax rate	mills		8.585500				6
Voc. school tax rate	mills		1.488400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.702700				10
Less: state credit	mills		1.387400				11
Net tax rate	mills		22.315300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.312200				14
Combined School Tax Rate	mills		10.073900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.386100				17
Total Tax Rate	mills		23.702700				18
Ratio of Local and School Tax to Total	dec.		0.817886				19
Total tax net of state credit	mills		22.315300				20
Net Local and School Tax Rate	mills		18.251365				21
Utility Plant, Jan. 1	\$	10,536,317	10,536,317				22
Materials & Supplies	\$	302,557	302,557				23
Subtotal	\$	10,838,874	10,838,874				24
Less: Plant Outside Limits	\$	18,540	18,540				25
Taxable Assets	\$	10,820,334	10,820,334				26
Assessment Ratio	dec.		0.994700				27
Assessed Value	\$	10,762,986	10,762,986				28
Net Local & School Rate	mills		18.251365				29
Tax Equiv. Computed for Current Year	\$	196,439	196,439				30
Tax Equivalent per 1994 PSC Report	\$	214,311					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	214,311					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	1,290	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			1,290 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)	12,841		26
Station Equipment (353)	232,754		27
Towers and Fixtures (354)	132,728		28
Poles and Fixtures (355)	176,065		29
Overhead Conductors and Devices (356)	87,274		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	642,952	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	20,844		34
Structures and Improvements (361)	29,470		35
Station Equipment (362)	2,314,559		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	795,932	20,459	38
Overhead Conductors and Devices (365)	926,573	53,045	39
Underground Conduit (366)	106,523	12,725	40
Underground Conductors and Devices (367)	2,153,515	266,286	41
Line Transformers (368)	1,436,393	85,224	42
Services (369)	501,875	50,878	43
Meters (370)	343,214	44,593	44
Installations on Customers' Premises (371)	7,852		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	456,531	14,592	47
Total Distribution Plant	9,093,281	547,802	
GENERAL PLANT			
Land and Land Rights (389)	13,481		48
Structures and Improvements (390)	198,319		49
Office Furniture and Equipment (391)	48,571		50
Computer Equipment (391.1)	137,398	2,375	51
Transportation Equipment (392)	76,822	37,958	52
Stores Equipment (393)	3,307		53
Tools, Shop and Garage Equipment (394)	43,752	12,218	54
Laboratory Equipment (395)	12,924	1,733	55
Power Operated Equipment (396)	241,561		56
Communication Equipment (397)	23,949	673	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)			12,841 26
Station Equipment (353)			232,754 27
Towers and Fixtures (354)			132,728 28
Poles and Fixtures (355)			176,065 29
Overhead Conductors and Devices (356)			87,274 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	642,952
DISTRIBUTION PLANT			
Land and Land Rights (360)			20,844 34
Structures and Improvements (361)			29,470 35
Station Equipment (362)			2,314,559 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,595		814,796 38
Overhead Conductors and Devices (365)	1,431		978,187 39
Underground Conduit (366)	4		119,244 40
Underground Conductors and Devices (367)	406		2,419,395 41
Line Transformers (368)	1,003		1,520,614 42
Services (369)			552,753 43
Meters (370)	6,170		381,637 44
Installations on Customers' Premises (371)			7,852 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)		(26,089)	445,034 47
Total Distribution Plant	10,609	(26,089)	9,604,385
GENERAL PLANT			
Land and Land Rights (389)			13,481 48
Structures and Improvements (390)			198,319 49
Office Furniture and Equipment (391)	414		48,157 50
Computer Equipment (391.1)	290		139,483 51
Transportation Equipment (392)	29,627		85,153 52
Stores Equipment (393)			3,307 53
Tools, Shop and Garage Equipment (394)			55,970 54
Laboratory Equipment (395)			14,657 55
Power Operated Equipment (396)	54,103		187,458 56
Communication Equipment (397)			24,622 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	800,084	54,957
Total utility plant in service directly assignable	10,536,317	602,759
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	10,536,317	602,759

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	84,434	0	770,607
Total utility plant in service directly assignable	95,043	(26,089)	11,017,944
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	95,043	(26,089)	11,017,944

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.50	53.47	1
7.2/12.5 kV (12kV)	1.50	14.50	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		3.67	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	3	7
Nonfarm	28	8
Total	31	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	9	12
Total	9	13
Total customers on rural lines at end of year	40	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	34,030	Tuesday	01/13/1998	11:00	17,556	1
February	02	32,222	Tuesday	02/17/1998	11:00	18,068	2
March	03	32,575	Friday	03/13/1998	10:00	16,918	3
April	04	31,859	Thursday	04/02/1998	09:00	16,765	4
May	05	34,593	Monday	05/18/1998	14:00	16,717	5
June	06	35,408	Tuesday	06/23/1998	13:00	18,134	6
July	07	37,237	Tuesday	07/14/1998	14:00	18,811	7
August	08	37,075	Monday	08/10/1998	14:00	18,811	8
September	09	36,829	Wednesday	08/26/1998	15:00	20,356	9
October	10	33,436	Thursday	09/24/1998	13:00	17,199	10
November	11	32,390	Thursday	11/19/1998	12:00	17,206	11
December	12	35,019	Tuesday	12/22/1998	19:00	18,963	12
Total		412,673				215,504	
System Name							

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	215,126	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	215,126	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	208,998	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	208,998	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	6,128	27
Total Energy Losses	6,128	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.8486%	29
Total Disposition of Energy	215,126	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
Rural Residential	FG-1	38	252	1
Residential	RG-1	3,290	28,762	2
Total Sales for Residential Sales		3,328	29,014	
Commercial & Industrial				
Commercial & Wholesale	CG-1	514	14,796	3
Small Power	CP-1	37	10,119	4
Large Power	CP-2	25	60,556	5
Industrial	CP-3	1	92,835	6
Dusk to Dawn	MS-2	60	39	7
Total Sales for Commercial & Industrial		637	178,345	
Public Street & Highway Lighting				
Street Lighting	MS-1	1	824	8
Total Sales for Public Street & Highway Lighting		1	824	
Sales for Resale				
Interdepartmental	MP-11	1	815	9
Total Sales for Sales for Resale		1	815	
TOTAL SALES FOR ELECTRICITY		3,967	208,998	

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)	
		13,559	(1,012)	12,547	1
		1,578,884	(94,105)	1,484,779	2
0	0	1,592,443	(95,117)	1,497,326	
		868,243	(47,936)	820,307	3
		515,574	(32,394)	483,180	4
		2,672,768	(188,298)	2,484,470	5
		3,654,533	(309,979)	3,344,554	6
		4,210	(121)	4,089	7
0	0	7,715,328	(578,728)	7,136,600	
		76,429	(2,757)	73,672	8
0	0	76,429	(2,757)	73,672	
		47,622	(186)	47,436	9
0	0	47,622	(186)	47,436	
0	0	9,431,822	(676,788)	8,755,034	

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	WIS POWER & LIGHT				1
Point of Delivery	Utility substation				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	69 KV				4
Point of Metering	WP&L Sub station				5
Total of 12 Monthly Maximum Demands -- kW	412,673				6
Average load factor	71.4108%				7
Total Cost of Purchased Power	6,525,771				8
Average cost per kWh	0.0303				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	8,666	8,890			12
February	8,844	9,225			13
March	8,653	8,265			14
April	8,732	8,033			15
May	8,574	8,143			16
June	8,878	9,256			17
July	9,964	8,847			18
August	9,599	8,833			19
September	9,570	10,786			20
October	8,787	8,412			21
November	8,750	8,455			22
December	9,148	9,816			23
Total kWh (000)	108,165	106,961			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							

STEAM PRODUCTION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				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)	(f)	
Name of Substation	#1 - MAIN	GREDE	INDUSTRY A	INDUSTRY B	NORTH	1
Voltage--High Side	69,000	69	69	69,000	69	2
Voltage--Low Side	4	4	12	4	12	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	10,000	10,000	10,000	7,500	10,000	5
Number of Spare Transformers on Hand	2	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	WASHBURN					16
Voltage--High Side	69					17
Voltage--Low Side	4					18
Num. of Main Transformers in Operation	1					19
Capacity of Transformers in kVA	5,000					20
Number of Spare Transformers on Hand	0					21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
Kwh Output						39

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	4,109	994	107,188	1
Acquired during year	106	31	6,363	2
Total	4,215	1,025	113,551	3
Retired during year	45	5	105	4
Sales, transfers or adjustments increase (decrease)	(12)			5
Number end of year	4,158	1,020	113,446	6
Number end of year accounted for as follows:				7
In customers' use	3,894	808	79,499	8
In utility's use	22	21	803	9
Inactive transformers on system				10
Locked meters on customers' premises	47			11
In stock	195	191	33,144	12
Total end of year	4,158	1,020	113,446	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	69	67,035	1
Sodium Vapor	100	9	4,942	2
Sodium Vapor	150	151	123,100	3
Sodium Vapor	400	40	79,411	4
Total		269	274,488	
Ornamental				
Incandescent	300	4	5,069	5
Mercury Vapor	175	9	8,744	6
Sodium Vapor	70	133	56,179	7
Sodium Vapor	150	20	16,305	8
Sodium Vapor	300	90	146,742	9
Sodium Vapor	400	121	240,219	10
Sodium Vapor	800	10	39,706	11
Total		387	512,964	
Other				
NONE				12
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 910, decreased in accordance with a change in demand side management amortization authorized by the PSC. This change was effective with new electric rates as of September, 1998.

Account 926, increased due to changes in accruing sick leave.
(PJL)

Electric Utility Plant in Service (Page E-06)

TRANSFER RESERVE TO NONUTILITY PLANT.

Electric Energy Account (Page E-11)

Check loss calculation / value.

Street Lighting Equipment (Page E-23)

1998 billed 824,020 KWH

Estimated KWH PSC Report = Based on lamp useage - some not metered

Christmas lights downtown business district - two months additional KWH's

New count during 1998

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	0	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	0	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	0	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	0	
Total Operating Expenses	0	
NET OPERATING INCOME	0	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1	1
Other (specify):		
	2	2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
	3	3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
	4	4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
	5	5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
	6	6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
	7	7
Total Amortization of Construction Grants (636)	0	

SEWER 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)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER 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	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify):		4
Total tax expense		<u>0</u>

SEWER 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)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
Total Intangible Plant	0	0
COLLECTION SYSTEM		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Service Connections, Traps, and Accessories (312)		6
Collecting Mains and Accessories (313)		7
Interceptor Mains and Accessories (314)		8
Force Mains (315)		9
Other Collecting System Equipment (316)		10
Total Collection System	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS		
Land and Land Rights (320)		11
Structures and Improvements (321)		12
Receiving Wells (322)		13
Electric Pumping Equipment (323)		14
Other Power Pumping Equipment (324)		15
Miscellaneous Pumping Equipment (325)		16
Total Collection System Pumping Installations	0	0
TREATMENT AND DISPOSAL PLANT		
Land and Land Rights (330)		17
Structures and Improvements (331)		18
Preliminary Treatment Equipment (332)		19
Primary Treatment Equipment (333)		20
Secondary Treatment Equipment (334)		21
Advanced Treatment Equipment (335)		22
Chlorination Equipment (336)		23
Sludge Treatment and Disposal Equipment (337)		24
Plant Site Piping (338)		25
Flow Metering and Monitoring Equipment (339)		26
Outfall Sewer Pipes (340)		27

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER 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)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	0	0	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	<u>0</u>
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	<u>0</u>	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
NONE					

SEWER OPERATING SECTION FOOTNOTES

Sewer Operating Revenues & Expenses (Page N-01)

WE ARE A NONREGULATED SEWER. THIS WAS PUT IN HERE BY MISTAKE.
