



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

Principal Office: 2000 SOUTH RODDIS AVENUE
P.O. BOX 670
MARSHFIELD, WI 54449

For the Year Ended: DECEMBER 31, 1998

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

Utility Address: 2000 SOUTH RODDIS AVENUE

P.O. BOX 670

MARSHFIELD, WI 54449

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR LEE A. BABCOCK

Title: OFFICE MANAGER

Office Address:

2000 SOUTH RODDIS AVENUE

P.O. BOX 670

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1195 EXT 324

Fax Number: (715) 389 - 2016

E-mail Address: lab@tznet.com

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: MR MICHAEL FOTH CPA

Title:

Office Address: HAWKINS ASH BAPTIE & COMPANY LLP

101 W 29TH STREET

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131

Fax Number:

E-mail Address:

Date of most recent audit report: 2/17/1999

Period covered by most recent audit: JANUARY 1, 1998 THRU DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JOSEPH C. PACOVSKY

Title: UTILITY MANAGER

Office Address:

2000 SOUTH RODDIS AVENUE
P.O. BOX 670
MARSHFIELD, WI 54449

Telephone: (715) 387 - 1195 EXT 313

Fax Number:

E-mail Address:

Name of utility commission/committee: MARSHFIELD WATER AND LIGHT COMMISSION

Names of members of utility commission/committee:

- MR LYMAN BOSON, TREASURER
- MR MARVIN DUERR
- MR ROBERT KENNEY, PRESIDENT
- MR JACK KOEHNE, SECRETARY
- MR DONALD YOUNKER, VICE PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	16,427,623	17,163,069	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	12,292,402	12,673,530	2
Depreciation Expense (403)	1,180,211	1,139,075	3
Amortization Expense (404-407)	5,238	5,238	4
Taxes (408)	990,743	957,888	5
Total Operating Expenses	14,468,594	14,775,731	
Net Operating Income	1,959,029	2,387,338	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,959,029	2,387,338	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	(149,382)	(192,599)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	345,442	394,458	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	196,060	201,859	
Total Income	2,155,089	2,589,197	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	5,954	13
Total Miscellaneous Income Deductions	0	5,954	
Income Before Interest Charges	2,155,089	2,583,243	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	614,043	789,056	14
Amortization of Debt Discount and Expense (428)	72,474	60,789	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	3,540	3,218	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	690,057	853,063	
Net Income	1,465,032	1,730,180	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	27,391,186	26,100,543	20
Balance Transferred from Income (433)	1,465,032	1,730,180	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	432,546	439,537	25
Total Unappropriated Earned Surplus End of Year (216)	28,423,672	27,391,186	

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):		
Nonutility Depreciation Expense	(148,592)	3
Nonutility Operating Expense	(764)	4
Nonutility Maintenance Expense	(26)	5
Total (Acct. 417):	(149,382)	
Nonoperating Rental Income (418):		
NONE		6
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NOW Checking	26,503	7
CD's & Repo's	263,228	8
Local Government Pooled Investment Fund	52,001	9
Miscellaneous	3,710	10
Total (Acct. 419):	345,442	
Miscellaneous Nonoperating Income (421):		
NONE		11
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		12
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		13
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		14
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		15
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		16
Total (Acct. 436)--Debit:	0	

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)	
Appropriations of Income to Municipal Funds (439):		
Dividend Paid to City of Marshfield	432,546	17
Total (Acct. 439)--Debit:	432,546	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	2,453,480	13,974,143	0	0	16,427,623	1	
Less: interdepartmental sales	260	91,037	0	0	91,297	2	
Less: interdepartmental rents	0	66,148		0	66,148	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	99	10,623			10,722	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	2,453,121	13,806,335	0	0	16,259,456		

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	418,905	38,892	457,797	1
Electric operating expenses	750,487	88,015	838,502	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	1,761	84	1,845	7
Water utility plant accounts	23,292	29,447	52,739	8
Electric utility plant accounts	173,823	64,205	238,028	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	8,814	2,320	11,134	13
Accum. prov. for depreciation of electric plant	41,426	11,288	52,714	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	237,114	(237,114)	0	18
All other accounts	14,645	2,863	17,508	19
Total Payroll	1,670,267	0	1,670,267	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	48,786,617	48,105,147	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	11,863,068	11,763,482	2
Net Utility Plant	36,923,549	36,341,665	
Utility Plant Acquisition Adjustments (117-118)	146,768	151,660	3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	37,070,317	36,493,325	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	7,067,189	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	6,516,361	6
Net Nonutility Property	0	550,828	
Investment in Municipality (123)	0	0	7
Other Investments (124)	7,906	6,828	8
Special Funds (125-128)	2,821,012	5,553,769	9
Total Other Property and Investments	2,828,918	6,111,425	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	248,190	379,372	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	6,756	6,227	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,128,318	1,075,553	15
Other Accounts Receivable (143)	46,416	64,517	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	303,843	298,807	18
Materials and Supplies (151-163)	503,409	508,572	19
Prepayments (165)	3,108	3,750	20
Interest and Dividends Receivable (171)	9,528	17,002	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	2,249,568	2,353,800	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	121,721	194,195	24
Other Deferred Debits (182-186)	1,070,522	467,155	25
Total Deferred Debits	1,192,243	661,350	
Total Assets and Other Debits	43,341,046	45,619,900	

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)	0	0	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	28,423,672	27,391,186	28
Total Proprietary Capital	28,423,672	27,391,186	
LONG-TERM DEBT			
Bonds (221-222)	7,270,000	11,040,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	7,270,000	11,040,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,255,614	1,170,676	33
Payables to Municipality (233)	230,771	227,483	34
Customer Deposits (235)	59,145	69,113	35
Taxes Accrued (236)	775,933	775,933	36
Interest Accrued (237)	44,927	67,963	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)	29,334	28,291	40
Miscellaneous Current and Accrued Liabilities (242)	278,882	289,664	41
Total Current and Accrued Liabilities	2,674,606	2,629,123	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	1,903,901	1,745,212	43
Other Deferred Credits (253)	51,483	82,190	44
Total Deferred Credits	1,955,384	1,827,402	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,922,417	2,732,189	49
Total Liabilities and Other Credits	43,246,079	45,619,900	

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)	16,173,348	0	0	32,273,292	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	3,702			336,275	7
Total Utility Plant	16,177,050	0	0	32,609,567	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,327,601	0	0	8,533,737	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)				1,730	11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,327,601	0	0	8,535,467	
Net Utility Plant	12,849,449	0	0	24,074,100	

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	3,138,561	8,623,537			11,762,098	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	244,022	936,189			1,180,211	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,816				10,816	6
Accruals charged other						7
accounts (specify):						8
Transportation & tools clearing	48,947	100,567			149,514	9
Salvage	1,124	54,192			55,316	10
Other credits (specify):						11
Proceeds from sale of assets	15,426	2,100			17,526	12
Total credits	320,335	1,093,048	0	0	1,413,383	13
Debits during year						14
Book cost of plant retired	100,240	1,077,692			1,177,932	15
Cost of removal	31,055	105,156			136,211	16
Other debits (specify):						17
					0	18
Total debits	131,295	1,182,848	0	0	1,314,143	19
Balance End of Year	3,327,601	8,533,737	0	0	11,861,338	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Steam Production Plant - Structure	1,445,955		1,445,955	0	2
Steam Production Plant - Boiler Equip	3,009,669		3,009,669	0	3
Steam Production Plant - Turbogenerator	2,388,587		2,388,587	0	4
Steam Production Plant - Accessory Equip	195,424		195,424	0	5
Steam Production Plant - Misc Equip	26,558		26,558	0	6
Steam Production Plant - Turbine Structr	996		996	0	7
Total Nonutility Property (121)	7,067,189	0	7,067,189	0	
Less accum. prov. depr. & amort. (122)	6,516,361	148,592	6,664,953	0	8
 Net Nonutility Property	 550,828	 (148,592)	 402,236	 0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	89,833				89,833	89,833	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			337,136		337,136	361,929	3
Total Electric Utility					426,969	451,762	

Account	Total End of Year	Amount Prior Year	
Electric utility total	426,969	451,762	1
Water utility (154)	76,440	56,810	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	503,409	508,572	

**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)				
1989 Series Bond Discount - Electric	34,716	428	0	1
1990 Series Bond Discount - Water	26,512	428	20,885	2
1993 Series Bond Discount - Electric	11,246	428	100,836	3
Total			<u><u>121,721</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	
NONE	2
Balance end of year	<u>0</u>

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BONDS	12/01/1990	12/01/2006	6.84%	1,650,000	1
ELECTRIC REVENUE BOND	10/01/1993	12/01/2013	4.68%	5,620,000	2
Total Bonds (Account 221):				7,270,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 7,270,000

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	775,933	1
Accruals:		
Charged water department expense	393,651	2
Charged electric department expense	604,978	3
Charged sewer department expense	0	4
Other (explain):		
None		5
Total Accruals and other credits	998,629	
Taxes paid during year:		
County, state and local taxes	775,933	6
Social Security taxes	99,935	7
PSC Remainder Assessment	22,109	8
Other (explain):		
Gross Receipts Tax	100,652	9
Total payments and other debits	998,629	
Balance end of year	775,933	

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)					
Electric Revenue Bond - 1989	10,451	114,961	125,412	0	1
Electric Revenue Bond - 1993	23,311	278,916	279,733	22,494	2
Water Revenue Bond - 1990	19,159	220,166	229,900	9,425	3
Subtotal	52,921	614,043	635,045	31,919	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	15,042	3,540	5,574	13,008	6
Subtotal	15,042	3,540	5,574	13,008	
Total	67,963	617,583	640,619	44,927	

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	1,533,107	1,199,082	0	0	0	2,732,189	1
Add credits during year:							
For Services	69,826	107,366				177,192	2
For Mains	13,036					13,036	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,615,969	1,306,448	0	0	0	2,922,417	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
RESCO Stocks/ERMCO Cert.	7,906	2
Total (Acct. 124):	7,906	
Sinking Funds (125):		
Special Redemption Fund	1,472,616	3
Total (Acct. 125):	1,472,616	
Depreciation Fund (126):		
Electric Depreciation	150,000	4
Total (Acct. 126):	150,000	
Other Special Funds (128):		
Certificates of Deposit	500,000	5
Local Government Pooled Investment Fund	698,396	6
Total (Acct. 128):	1,198,396	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	174,830	10
Electric	953,488	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	1,128,318	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	34,029	15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
EWS Bills & Other A/R	12,387	16
Total (Acct. 143):	46,416	
Receivables from Municipality (145):		
Electric Receivable	29,825	17
Water Receivable	43,247	18
Sewer Charge A/R	230,771	19
Total (Acct. 145):	303,843	
Prepayments (165):		
Chicago & Northwestern Lease	3,108	20
Total (Acct. 165):	3,108	
Extraordinary Property Losses (182):		
Demolition costs & undepreciated balance on power plant	740,206	21
Total (Acct. 182):	740,206	
Preliminary Survey and Investigation Charges (183):		
Wastewater Treatment Plant Evaluation	6,767	22
Miscellaneous	11,985	23
Total (Acct. 183):	18,752	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
Paint Hume Avenue Reservoir	112,980	26
CAD System - Electric	92,940	27
CAD System - Water	76,042	28
Electric & Water Retirement Job Orders	29,602	29
Total (Acct. 186):	311,564	
Payables to Municipality (233):		
Sewage Payable	230,771	30
Total (Acct. 233):	230,771	
Other Deferred Credits (253):		
Demand-Side Management Program	51,483	31
Total (Acct. 253):	51,483	

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	15,978,240	32,048,216	0	0	48,026,456	1
Materials and Supplies	66,625	439,365	0	0	505,990	2
Other (specify):						
Utility Plant Acquisition Adjustment	0	149,214			149,214	3
Less Average:						
Reserve for Depreciation	3,233,081	8,578,637	0	0	11,811,718	4
Customer Advances for Construction	681,212	1,143,345			1,824,557	5
Contributions in Aid of Construction	1,574,538	1,252,765	0	0	2,827,303	6
Other (specify):						
NONE					0	7
Average Net Rate Base	10,556,034	21,662,048	0	0	32,218,082	
Net Operating Income	643,594	1,315,435	0	0	1,959,029	8
Net Operating Income as a percent of Average Net Rate Base						
	6.10%	6.07%	N/A	N/A	6.08%	

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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	27,907,429	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	27,907,429	
Net Income		
Net Income	1,465,032	5
Percent Return on Proprietary Capital	5.25%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

The Marshfield Wildwood Generating Plant was closed in April 1990. Demolition of the plant was completed in 1998. The undepreciated balance of the plant and the demolition costs have been recorded in account 182, Extraordinary Property Losses. These costs, which total \$740,205.54, will be amortized in account 407, Amortization of Property Losses, over a five year period beginning in 1999. This was approved by the PSC, in a letter dated December 30, 1997 from Susan E Stratton.

Bonds (Accts. 221 and 222) (Page F-14)

1989 Electric revenue bonds, which had a balance of \$1,850,000, with an interest rate of 6.89% and a final maturity date in 2009, were retired in December 1998.

\$1,525,000 of 1990 Water revenue bonds, with an interest rate of 7.00%, were called in December 1998.

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

AUTHORIZATION DATES:

EXTRAORDINARY PROPERTY LOSSES (ACCT 182):

Demolition costs and undepreciated balance on power plant - Authorized 12/30/97, to begin in 1999.

MISCELLANEOUS DEFERRED DEBITS (ACCT 186):

Paint Hume Reservoir - Authorized 12/10/96, to begin in 1996.

CAD System - Electric & Water - Authorized 2/13/98, to begin in 1997.

Electric & Water Retirement Job Orders - Since these aren't being amortized, there is no authorization needed.

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Luckow, James

Sent: Thursday, September 23, 1999 2:23 PM

To: Engelke, Elaine; Leege, Peter

Subject: Reminder for Analytical Review of 1999 Annual Report for Marshfield

With regard to page E-6 of the annual report for File No. 3420-Marshfield Electric Utility, the Wildwood Generating Plant was demolished in 1998, and all Steam Production Plant accounts except for Account 310-Land and Land Rights, were closed as of 12/31/98. If a balance for Account 310 is still reported at year-end in the 1999 annual report, please inquire whether the land is still owned by the utility. If they state that it is still owned by them, then they should be directed to reclassify the balance to either Account 121, Nonutility Property, or Account 105, Property Held for Future Use, based upon their plans for the property. If the land is no longer owned by them, it should be retired.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

The Utility was founded in 1904 but the exact day and month are not known.

June 7, 1999

Mr. Lee A. Babcock, Office Manager
Marshfield Electric And Water Department
2000 South Roddis Avenue
P.O. Box 670
Marshfield, WI 54449-0670

1998 Analytical Review DWCCA-3420-ELE

Dear Mr. Babcock:

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

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

Sincerely,

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

ELE:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,431,498	1
Total Sales of Water	2,431,498	
Other Operating Revenues		
Forfeited Discounts (470)	2,726	2
Miscellaneous Service Revenues (471)	1,730	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	17,526	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	21,982	
Total Operating Revenues	2,453,480	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	38,798	8
Pumping Expenses (620-633)	129,434	9
Water Treatment Expenses (640-652)	109,133	10
Transmission and Distribution Expenses (660-678)	440,132	11
Customer Accounts Expenses (901-905)	56,173	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	406,429	14
Total Operation and Maintenance Expenses	1,180,099	
Other Operating Expenses		
Depreciation Expense (403)	244,022	15
Amortization Expense (404-407)	0	16
Taxes (408)	385,765	17
Total Other Operating Expenses	629,787	
Total Operating Expenses	1,809,886	
NET OPERATING INCOME	643,594	

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	6,385	314,502	1,038,782	4
Commercial	717	267,084	576,044	5
Industrial	23	138,733	234,820	6
Total Metered Sales to General Customers (461)	7,125	720,319	1,849,646	
Private Fire Protection Service (462)	73		48,147	7
Public Fire Protection Service (463)	1		494,656	8
Other Sales to Public Authorities (464)	37	16,509	38,789	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	187	260	12
Total Sales of Water	7,237	737,015	2,431,498	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	NONE		0 1
Total		0	0
		0	0

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)	494,656	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)	494,656	
Forfeited Discounts (470):		
Customer late payment charges	2,726	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,726	
Miscellaneous Service Revenues (471):		
Reconnection Fees	1,730	7
Total Miscellaneous Service Revenues (471)	1,730	
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	17,526	10
Other (specify): NONE		11
Total Other Water Revenues (474)	17,526	
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	4,180	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	25,687	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	6,267	6
Maintenance of Structures and Improvements (611)	10	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	2,654	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	38,798	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	10,640	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	68,263	17
Pumping Labor and Expenses (624)	19,511	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	3,995	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	7,299	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	19,726	25
Total Pumping Expenses	129,434	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	34,944	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	52,970	28
Miscellaneous Expenses (643)	9,354	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	1,920	32
Maintenance of Water Treatment Equipment (652)	9,945	33
Total Water Treatment Expenses	109,133	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	15,442	34
Storage Facilities Expenses (661)	0	35
Transmission and Distribution Lines Expenses (662)	11,538	36
Meter Expenses (663)	17,733	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	83,222	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	13,349	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	62,577	43
Maintenance of Transmission and Distribution Mains (673)	191,201	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	24,012	46
Maintenance of Meters (676)	(805)	47
Maintenance of Hydrants (677)	21,863	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	440,132	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,835	50
Meter Reading Labor (902)	14,801	51
Customer Records and Collection Expenses (903)	37,438	52
Uncollectible Accounts (904)	99	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	56,173	
SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	126,908	56
Office Supplies and Expenses (921)	14,904	57
Administrative Expenses Transferred--Credit (922)	5,886	58
Outside Services Employed (923)	17,571	59
Property Insurance (924)	8,331	60
Injuries and Damages (925)	16,422	61
Employee Pensions and Benefits (926)	119,849	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	42,182	65
Rents (931)	66,148	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	406,429	
Total Operation and Maintenance Expenses	1,180,099	

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		355,627	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,886	2
Net property tax equivalent		347,741	
Social Security		34,884	3
PSC Remainder Assessment	Ratio of Electric & Water prior year revenues	3,140	4
Other (specify): NONE			5
Total tax expense		<u>385,765</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.196650				3
County tax rate	mills		5.567760				4
Local tax rate	mills		10.718060				5
School tax rate	mills		8.892810				6
Voc. school tax rate	mills		1.604400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.979680				10
Less: state credit	mills		1.709880				11
Net tax rate	mills		25.269800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.718060				14
Combined School Tax Rate	mills		10.497210				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.215270				17
Total Tax Rate	mills		26.979680				18
Ratio of Local and School Tax to Total	dec.		0.786343				19
Total tax net of state credit	mills		25.269800				20
Net Local and School Tax Rate	mills		19.870719				21
Utility Plant, Jan. 1	\$	15,784,804	15,784,804				22
Materials & Supplies	\$	56,810	56,810				23
Subtotal	\$	15,841,614	15,841,614				24
Less: Plant Outside Limits	\$	1,436,050	1,436,050				25
Taxable Assets	\$	14,405,564	14,405,564				26
Assessment Ratio	dec.		1.017415				27
Assessed Value	\$	14,656,437	14,656,437				28
Net Local & School Rate	mills		19.870719				29
Tax Equiv. Computed for Current Year	\$	291,234	291,234				30
Tax Equivalent per 1994 PSC Report	\$	355,627					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	355,627					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	224,495		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)	431,841		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,104,719		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,761,055	0	
PUMPING PLANT			
Land and Land Rights (320)	10,733		12
Structures and Improvements (321)	346,860		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	290,048	4,692	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	130,525		20
Total Pumping Plant	778,166	4,692	
WATER TREATMENT PLANT			
Land and Land Rights (330)	62,324		21
Structures and Improvements (331)	3,822,623		22
Water Treatment Equipment (332)	833,525		23
Total Water Treatment Plant	4,718,472	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,308		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)			224,495	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)			431,841	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,104,719	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,761,055	
PUMPING PLANT				
Land and Land Rights (320)			10,733	12
Structures and Improvements (321)			346,860	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	34,407		260,333	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			130,525	20
Total Pumping Plant	34,407	0	748,451	
WATER TREATMENT PLANT				
Land and Land Rights (330)			62,324	21
Structures and Improvements (331)			3,822,623	22
Water Treatment Equipment (332)			833,525	23
Total Water Treatment Plant	0	0	4,718,472	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,308	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,195,223		26
Transmission and Distribution Mains (343)	4,265,700	305,620	27
Fire Mains (344)	0		28
Services (345)	1,214,069	70,568	29
Meters (346)	621,927	29,178	30
Hydrants (348)	595,620	40,833	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,894,847	446,199	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	188,987	36,864	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	105,995	2,060	39
Laboratory Equipment (395)	6,224		40
Power Operated Equipment (396)	153,807		41
Communication Equipment (397)	175,580	640	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	630,593	39,564	
Total utility plant in service directly assignable	15,783,133	490,455	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,783,133	490,455	

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)	18,477		1,176,746 26
Transmission and Distribution Mains (343)	10,047		4,561,273 27
Fire Mains (344)			0 28
Services (345)	137		1,284,500 29
Meters (346)	11,189		639,916 30
Hydrants (348)	1,337		635,116 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	41,187	0	8,299,859
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)	21,684		204,167 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			108,055 39
Laboratory Equipment (395)			6,224 40
Power Operated Equipment (396)			153,807 41
Communication Equipment (397)	2,962		173,258 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	24,646	0	645,511
Total utility plant in service directly assignable	100,240	0	16,173,348
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	100,240	0	16,173,348

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	190,859	2.22%	9,501	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	94,928	1.18%	13,036	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	285,787		22,537	
PUMPING PLANT				
Structures and Improvements (321)	181,677	2.86%	9,920	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	118,590	3.03%	8,338	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	33,513	3.03%	3,955	15
Total Pumping Plant	333,780		22,213	
WATER TREATMENT PLANT				
Structures and Improvements (331)	422,262	2.00%	76,452	16
Water Treatment Equipment (332)	143,520	2.86%	24,063	17
Total Water Treatment Plant	565,782		100,515	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	305,977	2.16%	25,617	19
Transmission and Distribution Mains (343)	603,254	0.70%	30,894	20
Fire Mains (344)	0			21
Services (345)	364,609	2.00%	24,986	22
Meters (346)	245,243	3.52%	22,208	23
Hydrants (348)	107,890	1.40%	8,615	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,626,973		112,320	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					200,360	4
315					0	5
316					107,964	6
317					0	7
	0	0	0	0	308,324	
321					191,597	8
322					0	9
323					0	10
324					0	11
325	34,407	15,345			77,176	12
326					0	13
327					0	14
328					37,468	15
	34,407	15,345	0	0	306,241	
331					498,714	16
332					167,583	17
	0	0	0	0	666,297	
341					0	18
342	18,477				313,117	19
343	10,047	919	799		623,981	20
344					0	21
345	137	14,407			375,051	22
346	11,189		310		256,572	23
348	1,337	384	15		114,799	24
349					0	25
	41,187	15,710	1,124	0	1,683,520	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	95,682	15.00%	27,819
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	51,775	5.94%	6,357
Laboratory Equipment (395)	3,067	6.67%	415
Power Operated Equipment (396)	87,167	10.00%	14,581
Communication Equipment (397)	88,548	7.14%	12,454
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	326,239		61,626
Total accum. prov. directly assignable	3,138,561		319,211
 Common Utility Plant Allocated to Water Department	 0		 38
 Total accum. prov. for depreciation	 3,138,561		 319,211

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					0	27
391.1					0	28
392	21,684				101,817	29
393					0	30
394					58,132	31
395					3,482	32
396					101,748	33
397	2,962				98,040	34
397.1					0	35
398					0	36
399					0	37
	24,646	0	0	0	363,219	
	100,240	31,055	1,124	0	3,327,601	
					0	38
	100,240	31,055	1,124	0	3,327,601	

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			62,341	62,341	1
February			57,187	57,187	2
March			63,289	63,289	3
April			62,900	62,900	4
May			71,969	71,969	5
June			70,634	70,634	6
July			80,931	80,931	7
August			71,974	71,974	8
September			68,608	68,608	9
October			65,452	65,452	10
November			62,326	62,326	11
December			64,285	64,285	12
Total for year	0	0	801,896	801,896	
Less: Measured or estimated water used in main flushing and water treatment during year				3,462	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				798,434	16
Less: Water sold				737,015	17
Losses and unaccounted for				61,419	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,120	21
Date of maximum: 8/31/1998					22
Cause of maximum:					23
WATER MAIN BREAK AND FLUSHING 12" WATER MAIN					
Minimum gallons pumped by all methods in any one day during reporting year				1,643	24
Date of minimum: 5/24/1998					25
Total KWH used for pumping for the year				1,838,866	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)	
#1 SOUTH SIDE	01	60	24	0	Yes	1
#2 SOUTH SIDE	02	58	18	0	Yes	2
#3 SOUTH SIDE	03	55	0	0	Yes	3
#4 SOUTH SIDE	04	55	24	0	Yes	4
#5 SOUTH SIDE	05	56	0	0	Yes	5
#6 SOUTH SIDE	06	62	0	0	Yes	6
#7 PARK	07	54	22	0	Yes	7
#8 PARK	08	60	22	0	Yes	8
#10 PARK	10	66	20	0	Yes	9
#13 NORTH SIDE	13	94	17	0	Yes	10
#15 NORTH SIDE	15	95	17	0	Yes	11
#16 NORTH SIDE	16	56	0	0	Yes	12
#17 NORTH SIDE	17	58	16	0	Yes	13
#18 NORTH SIDE	18	56	26	0	Yes	14
#19 NORTHEAST	19	62	26	0	Yes	15
#20 NORHTEAST	20	63	26	0	Yes	16
#21 NORTH SIDE	21	85	18	0	Yes	17
#22 NORTH SIDE	22	90	18	0	Yes	18

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	10	13	1
Location	SOUTH SIDE	PARK	NORTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1965	1962	1948	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	214	410	300	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U. S. MOTOR	U. S. MOTOR	10
Year Installed	1965	1962	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	15	16	17	14
Location	NORTH SIDE	NORTH SIDE	NORTH SIDE	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TUR.	18
Year Installed	1948	1949	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	250	390	375	21
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	U. S. MOTOR	23
Year Installed	1948	1972	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	50	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	18	19	2	1
Location	NORTH SIDE	NORTHEAST	SOUTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	POMONA	5
Year Installed	1964	1986	1946	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	320	420	163	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	GENERAL ELECTRIC	9 10
Year Installed	1997	1997	1946	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	75	8	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	20	21	22	14
Location	NORTHEAST	NORTH	NORTH	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	JACUZZI	JACUZZI	18
Year Installed	1969	1990	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	400	350	350	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U. S. MOTOR	U. S. MOTOR	22 23
Year Installed	1969	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	40	40	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4	5	1
Location	SOUTH SIDE	SOUTH SIDE	SOUTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	POMONA	LAYNE	LAYNE	5
Year Installed	1946	1942	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	72	112	440	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U. S. MOTOR	U. S. MOTOR	9 10
Year Installed	1946	1946	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	10	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	6	7	8	14
Location	SOUTH SIDE	PARK	PARK	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	PAMONA	PAMONA	LAYNE	18
Year Installed	1946	1987	1988	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	167	142	175	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	WESTINGHOUSE	U. S. MOTOR	22 23
Year Installed	1946	1943	1988	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	5	8	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HUME AVENUE	HUME AVENUE-2	SOUTH SIDE BOOSTER	1
Location	HUME AVE	HUME AVE	SOUTH SIDE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	FAIRBANKS	AURORA	5
Year Installed	1969	1969	1995	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	900	900	1,000	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	FAIRBANKS	U. S. ELECTRIC	9 10
Year Installed	1969	1969	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	125	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	UPHAM BOOSTER#2	UPHAM BOOSTER#3	WATER TREATMENT	14
Location	UPHAM	UPHAM	MCMILLAN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	DELAVAL	LAYNE	18
Year Installed	1998	1961	1992	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	1,000	1,100	21
Pump Motor or Standby Engine Mfr	U.S.	MARATHON ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1998	1974	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	40	50	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WATER TREATMENT DUAL	WATER TREATMENT-HPZ1	WATER TREATMENT-LPZ2	1
Location	MCMILLAN	MCMILLAN	MCMILLAN	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1992	1992	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	3,000	420	1,400	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1990	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	25	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WATER TREATMENT-LPZ3	WILDWOOD BOOSTER		14
Location	MCMILLAN	WILDWOOD		15
Purpose	B	B		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1990	1973		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,400	300		21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U. S. MOTOR		22 23
Year Installed	1990	1973		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	75	40		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	GRANT PARK TOWER	HUME AVE	MCMILLAN ST SPHERE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1990	1969	1961	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	200	40	130	6
Total capacity in gallons	500,000	3,000,000	75,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

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	SOUTH BOOSTER	WILDWOOD	WTR TRTMNT-MCMLLN	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1923	1959	1992	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons	25,000	114,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	0.7200	4.8000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	0.750	1,286	0	0	0	1,286	1	
M	D	1.000	4,990	0	0	0	4,990	2	
M	D	1.500	870	0	0	0	870	3	
M	D	2.000	1,311	0	0	0	1,311	4	
M	D	4.000	17,514	0	150	0	17,364	5	
M	D	6.000	385,422	2,821	1,485	0	386,758	6	
M	D	8.000	82,378	1,203	0	0	83,581	7	
M	S	8.000	6,622	0	0	0	6,622	8	
M	D	10.000	36,748	0	0	0	36,748	9	
M	D	12.000	69,951	5,960	508	0	75,403	10	
M	D	16.000	17,565	0	0	0	17,565	11	
M	D	18.000	7,876	0	0	0	7,876	12	
M	S	18.000	15,500	0	0	0	15,500	13	
Total Within Municipality			648,033	9,984	2,143	0	655,874		
M	S	8.000	2,800	0	0	0	2,800	14	
M	S	12.000	20,573	0	0	0	20,573	15	
M	S	16.000	1,250	0	0	0	1,250	16	
Total Outside of Municipality			24,623	0	0	0	24,623		
Total Utility			672,656	9,984	2,143	0	680,497		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,172	0	0	0	1,172		1
L	0.625	2,201	0	0	0	2,201		2
M	0.750	1,825	1	4	0	1,822		3
L	0.750	24	0	0	0	24		4
M	1.000	1,497	55	0	0	1,552		5
L	1.000	24	0	0	0	24		6
M	1.250	35	0	0	0	35		7
L	1.250	2	0	0	0	2		8
M	1.500	100	0	0	0	100		9
L	1.500	7	0	0	0	7		10
M	2.000	115	1	0	0	116		11
L	2.000	14	0	1	0	13		12
M	2.500	2	0	0	0	2		13
M	3.000	7	0	0	0	7		14
L	3.000	11	0	0	0	11		15
M	4.000	50	1	0	0	51		16
M	6.000	33	8	0	0	41		17
M	8.000	21	0	0	0	21		18
M	10.000	3	0	0	0	3		19
Total Utility		7,143	66	5	0	7,204	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	6,803	122	66	(4)	6,855	530	1
0.750	113	0	2	5	116	0	2
1.000	251	5	6	(1)	249	37	3
1.250	9	0	2	0	7	0	4
1.500	80	0	1	0	79	27	5
2.000	87	8	6	(1)	88	20	6
3.000	31	5	2	1	35	28	7
4.000	12	3	2	0	13	0	8
6.000	5	0	0	0	5	2	9
Total:	7,391	143	87	0	7,447	644	

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	6,233	413	1	8	1	199	6,855	1
0.750	61	43	0	1	0	11	116	2
1.000	106	100	6	6	0	31	249	3
1.250	0	3	0	1	0	3	7	4
1.500	2	64	3	3	0	7	79	5
2.000	1	62	3	10	1	11	88	6
3.000	0	17	6	4	0	8	35	7
4.000	0	7	3	1	1	1	13	8
6.000	0	4	1	0	0	0	5	9
Total:	6,403	713	23	34	3	271	7,447	

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	709	19	5		723	2
Total Fire Hydrants	709	19	5	0	723	
Flushing Hydrants						
	6				6	3
Total Flushing Hydrants	6	0	0	0	6	

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: 723
 Number of distribution system valves end of year: 1,264
 Number of distribution valves operated during year: 458

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

LINE 1,6,14,34,41: In 1998, the Water Superintendent became the Assistant Utility Manager. The Assistant Water Superintendent became the Water Superintendent, but the Assistant Water Superintendent position was not filled. As a result, there are less salaries in these accounts in 1998.

LINE 4: Write off \$24,365 of preliminary surveys on future well investigations.

LINE 17: Expenses for power purchased for July through December 1997 were misclassified between accounts 623 and 642. As a result, the expenses for account 623 were too low and expenses for account 642 were too high by \$25,900 in 1997.

LINE 27: \$14,700 less caustic soda was purchased in 1998, due to lower demand at the booster station.

LINE 28: See line 17

LINE 44: Additional \$32,000 in street repairs paid to the City in 1998.

LINE 46: Due to a shortage of staff, not as much time was spent on services.

LINE 56: \$17,000 increase in salaries, as a result of the new Assistant Utility Manager position, and also the sick and vacation year-end accrual.

LINE 65: 1997 Annual Report sent to customers \$5,400; Payment to Chamber of Commerce to be included on City CD Rom for marketing \$3,500; Ground Water Guardian video \$3000.

LINE 66: Additional \$12,500 in rent expense paid to Electric utility.

Accumulated Provision for Depreciation - Water (Page W-10)

The depreciation rate for transportation equipment is 10% or 20%, depending upon the vehicle

Water Mains (Page W-17)

Mains are financed in accordance with PSC order 3420-WR-101 (2/14/91), applicable to service rendered on or after 3/4/91, main extension schedule x-2.

Water Services (Page W-18)

The customer is charged for water to tap, which includes the valve. The property owner installs and maintains their own service.

Hydrants and Distribution System Valves (Page W-20)

Less than half of the valves were operated during the year. However, part of our valve maintenance program is a practice to also replace any leaking valves each year. (We are replacing 1% of our valves yearly).

Fire hydrants consist of 684 six inch and 39 four inch hydrants. The 4 inch hydrants are used as fire hydrants and have been reported in that manner in prior years.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	12,756,658	1
Total Sales of Electricity	12,756,658	
Other Operating Revenues		
Forfeited Discounts (450)	10,448	2
Miscellaneous Service Revenues (451)	(1,685)	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,125,402	5
Interdepartmental Rents (455)	66,148	6
Other Electric Revenues (456)	17,172	7
Total Other Operating Revenues	1,217,485	
Total Operating Revenues	13,974,143	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	9,139,029	8
Transmission Expenses (560-573)	19,714	9
Distribution Expenses (580-598)	795,915	10
Customer Accounts Expenses (901-905)	183,460	11
Sales Expenses (911-916)	200,000	12
Administrative and General Expenses (920-932)	774,185	13
Total Operation and Maintenance Expenses	11,112,303	
Other Expenses		
Depreciation Expense (403)	936,189	14
Amortization Expense (404-407)	5,238	15
Taxes (408)	604,978	16
Total Other Expenses	1,546,405	
Total Operating Expenses	12,658,708	
NET OPERATING INCOME	1,315,435	

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	10,448	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,448	
Miscellaneous Service Revenues (451):		
Miscellaneous	(1,685)	3
Total Miscellaneous Service Revenues (451)	(1,685)	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Rent from Pole Contacts	49,247	5
Transmission Lease	1,076,155	6
Total Rent from Electric Property (454)	1,125,402	
Interdepartmental Rents (455):		
Use of electric property (allocation) by water department	66,148	7
Total Interdepartmental Rents (455)	66,148	
Other Electric Revenues (456):		
Minor services and sales of materials	17,172	8
Total Other Electric Revenues (456)	17,172	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	(967)	13
Total Steam Power Generation Expenses	(967)	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	2,780	25
Fuel (547)	0	26
Generation Expenses (548)	21,673	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	7,738	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	5,013	30
Maintenance of Structures (552)	683	31
Maintenance of Generating and Electric Plant (553)	13,634	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	416	33
Total Other Power Generation Expenses	51,937	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	9,088,059	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
Total Other Power Supply Expenses	9,088,059	
Total Power Production Expenses	9,139,029	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	3,233	37
Load Dispatching (561)	0	38
Station Expenses (562)	6,988	39
Overhead Line Expenses (563)	1,693	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	126	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	6,800	46
Maintenance of Overhead Lines (571)	874	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
Total Transmission Expenses	19,714	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	161,339	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	3,005	51
Station Expenses (582)	12,143	52
Overhead Line Expenses (583)	31,784	53
Underground Line Expenses (584)	25,416	54
Street Lighting and Signal System Expenses (585)	14	55
Meter Expenses (586)	55,582	56
Customer Installations Expenses (587)	508	57
Miscellaneous Distribution Expenses (588)	202,226	58
Rents (589)	3,502	59
Maintenance Supervision and Engineering (590)	58,335	60
Maintenance of Structures (591)	0	61
Maintenance of Station Equipment (592)	8,103	62
Maintenance of Overhead Lines (593)	179,365	63
Maintenance of Underground Lines (594)	24,691	64
Maintenance of Line Transformers (595)	5,957	65
Maintenance of Street Lighting and Signal Systems (596)	15,624	66
Maintenance of Meters (597)	5,963	67
Maintenance of Miscellaneous Distribution Plant (598)	2,358	68
Total Distribution Expenses	795,915	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	10,385	69
Meter Reading Expenses (902)	51,928	70
Customer Records and Collection Expenses (903)	110,524	71
Uncollectible Accounts (904)	10,623	72
Miscellaneous Customer Accounts Expenses (905)	0	73
Total Customer Accounts Expenses	183,460	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	0	75
Advertising Expenses (913)	200,000	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	0	77
Total Sales Expenses	200,000	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	242,808	78
Office Supplies and Expenses (921)	27,138	79
Administrative Expenses Transferred -- Credit (922)	40,728	80
Outside Services Employed (923)	103,034	81
Property Insurance (924)	15,473	82
Injuries and Damages (925)	32,959	83
Employee Pensions and Benefits (926)	217,097	84
Regulatory Commission Expenses (928)	32,621	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	76,957	87
Rents (931)	0	88
Maintenance of General Plant (932)	66,826	89
Total Administrative and General Expenses	774,185	
 Total Operation and Maintenance Expenses	11,112,303	

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		420,306	1
Social Security		65,051	2
Wisconsin Gross Receipts Tax		100,652	3
PSC Remainder Assessment	Ratio of electric & water prior year revenues	18,969	4
Other (specify): NONE			5
Total tax expense		604,978	

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			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.196650				3
County tax rate	mills		5.567760				4
Local tax rate	mills		10.718060				5
School tax rate	mills		8.892810				6
Voc. school tax rate	mills		1.604400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.979680				10
Less: state credit	mills		1.709880				11
Net tax rate	mills		25.269800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.718060				14
Combined School Tax Rate	mills		10.497210				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.215270				17
Total Tax Rate	mills		26.979680				18
Ratio of Local and School Tax to Total	dec.		0.786343				19
Total tax net of state credit	mills		25.269800				20
Net Local and School Tax Rate	mills		19.870719				21
Utility Plant, Jan. 1	\$	32,320,343	32,320,343				22
Materials & Supplies	\$	361,929	361,929				23
Subtotal	\$	32,682,272	32,682,272				24
Less: Plant Outside Limits	\$	14,179,192	14,179,192				25
Taxable Assets	\$	18,503,080	18,503,080				26
Assessment Ratio	dec.		1.017415				27
Assessed Value	\$	18,825,311	18,825,311				28
Net Local & School Rate	mills		19.870719				29
Tax Equiv. Computed for Current Year	\$	374,072	374,072				30
Tax Equivalent per 1994 PSC Report	\$	420,306					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	420,306					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	38,497		4
Structures and Improvements (311)	171,262		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	267,730		9
Miscellaneous Power Plant Equipment (316)	69,615		10
Total Steam Production Plant	547,104	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)	12,099		18
Structures and Improvements (341)	2,499,632		19
Fuel Holders, Producers and Accessories (342)	478,768		20
Prime Movers (343)	0		21
Generators (344)	4,208,432		22
Accessory Electric Equipment (345)	651,621		23
Miscellaneous Power Plant Equipment (346)	25,565		24
Total Other Production Plant	7,876,117	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	196,245	126,664	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)			38,497	4
Structures and Improvements (311)	171,262		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)	267,730		0	9
Miscellaneous Power Plant Equipment (316)	69,615		0	10
Total Steam Production Plant	508,607	0	38,497	
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)			12,099	18
Structures and Improvements (341)			2,499,632	19
Fuel Holders, Producers and Accessories (342)			478,768	20
Prime Movers (343)			0	21
Generators (344)			4,208,432	22
Accessory Electric Equipment (345)			651,621	23
Miscellaneous Power Plant Equipment (346)			25,565	24
Total Other Production Plant	0	0	7,876,117	
TRANSMISSION PLANT				
Land and Land Rights (350)			322,909	25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	6,278,606	65,584	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	1,807,087		29
Overhead Conductors and Devices (356)	949,867		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	9,231,805	192,248	
DISTRIBUTION PLANT			
Land and Land Rights (360)	7,013		34
Structures and Improvements (361)	62,696		35
Station Equipment (362)	256,274		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	2,766,311	251,784	38
Overhead Conductors and Devices (365)	3,591,310	475,971	39
Underground Conduit (366)	36,123	96,815	40
Underground Conductors and Devices (367)	647,071	173,444	41
Line Transformers (368)	2,752,932	87,902	42
Services (369)	489,241	25,144	43
Meters (370)	884,332	36,031	44
Installations on Customers' Premises (371)	172,276	15,275	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	331,490	22,143	47
Total Distribution Plant	11,997,069	1,184,509	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	471,754	25,347	49
Office Furniture and Equipment (391)	88,551	999	50
Computer Equipment (391.1)	348,980	44,983	51
Transportation Equipment (392)	399,280	52,703	52
Stores Equipment (393)	11,076		53
Tools, Shop and Garage Equipment (394)	161,510	19,465	54
Laboratory Equipment (395)	40,783	5,470	55
Power Operated Equipment (396)	455,058		56
Communication Equipment (397)	186,068	2,119	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)	295,517		6,048,673 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			1,807,087 29
Overhead Conductors and Devices (356)			949,867 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	295,517	0	9,128,536
DISTRIBUTION PLANT			
Land and Land Rights (360)			7,013 34
Structures and Improvements (361)			62,696 35
Station Equipment (362)			256,274 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	45,986		2,972,109 38
Overhead Conductors and Devices (365)	78,844		3,988,437 39
Underground Conduit (366)			132,938 40
Underground Conductors and Devices (367)	5,698		814,817 41
Line Transformers (368)	18,380		2,822,454 42
Services (369)	8,585		505,800 43
Meters (370)	13,948		906,415 44
Installations on Customers' Premises (371)	7,007		180,544 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	7,140		346,493 47
Total Distribution Plant	185,588	0	12,995,990
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)	1,860		495,241 49
Office Furniture and Equipment (391)	2,584		86,966 50
Computer Equipment (391.1)	24,109		369,854 51
Transportation Equipment (392)	26,088		425,895 52
Stores Equipment (393)			11,076 53
Tools, Shop and Garage Equipment (394)	607		180,368 54
Laboratory Equipment (395)	4,085		42,168 55
Power Operated Equipment (396)			455,058 56
Communication Equipment (397)	28,647		159,540 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	7,986		58
Other Tangible Property (399)	0		59
Total General Plant	2,171,046	151,086	
Total utility plant in service directly assignable	31,823,141	1,527,843	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	31,823,141	1,527,843	

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)			7,986 58
Other Tangible Property (399)			0 59
Total General Plant	87,980	0	2,234,152
Total utility plant in service directly assignable	1,077,692	0	32,273,292
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	1,077,692	0	32,273,292

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	111,357	2.28%	3,905	1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	222,044	2.69%	6,808	5
Miscellaneous Power Plant Equipment (316)	68,854	2.28%	358	6
Total Steam Production Plant	402,255		11,071	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	389,846	3.17%	79,238	13
Fuel Holders, Producers and Accessories (342)	67,283	2.70%	12,926	14
Prime Movers (343)	0			15
Generators (344)	528,405	2.53%	106,473	16
Accessory Electric Equipment (345)	115,727	3.67%	23,914	17
Miscellaneous Power Plant Equipment (346)	1,349	3.37%	862	18
Total Other Production Plant	1,102,610		223,413	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	1,091,511	2.44%	150,393	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	662,323	3.44%	62,164	22
Overhead Conductors and Devices (356)	288,481	2.86%	27,166	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	171,262				(56,000)	1
312					0	2
313					0	3
314					0	4
315	267,730		314		(38,564)	5
316	69,615				(403)	6
	508,607	0	314	0	(94,967)	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					469,084	13
342					80,209	14
343					0	15
344					634,878	16
345					139,641	17
346					2,211	18
	0	0	0	0	1,326,023	
352					0	19
353	295,517	554			945,833	20
354					0	21
355					724,487	22
356					315,647	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	2,042,315		239,723	
DISTRIBUTION PLANT				
Structures and Improvements (361)	8,812	2.50%	1,567	27
Station Equipment (362)	200,398	2.78%	7,125	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,062,535	3.44%	98,701	30
Overhead Conductors and Devices (365)	955,425	2.50%	94,747	31
Underground Conduit (366)	2,633	2.50%	2,113	32
Underground Conductors and Devices (367)	252,435	3.33%	24,341	33
Line Transformers (368)	767,565	2.57%	71,644	34
Services (369)	204,596	4.62%	22,985	35
Meters (370)	372,624	2.71%	24,265	36
Installations on Customers' Premises (371)	15,906	9.09%	16,036	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	164,416	4.13%	14,000	39
Total Distribution Plant	4,007,345		377,524	
GENERAL PLANT				
Structures and Improvements (390)	347,904	2.27%	10,975	40
Office Furniture and Equipment (391)	43,337	6.25%	5,485	41
Computer Equipment (391.1)	162,633	16.00%	57,507	42
Transportation Equipment (392)	166,790	15.00%	48,210	43
Stores Equipment (393)	11,076	4.00%		44
Tools, Shop and Garage Equipment (394)	48,653	5.26%	8,991	45
Laboratory Equipment (395)	18,485	6.25%	2,592	46
Power Operated Equipment (396)	204,571	10.00%	42,063	47
Communication Equipment (397)	57,577	5.88%	10,161	48
Miscellaneous Equipment (398)	7,986	14.29%	1,141	49
Other Tangible Property (399)	0			50
Total General Plant	1,069,012		187,125	
Total accum. prov. directly assignable	8,623,537		1,038,856	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	295,517	554	0	0	1,985,967	
361					10,379	27
362					207,523	28
363					0	29
364	45,986	36,016	20,112		1,099,346	30
365	78,844	54,600	17,518		934,246	31
366					4,746	32
367	5,698	1,556	484		270,006	33
368	18,380	125	12,579		833,283	34
369	8,585	9,811			209,185	35
370	13,948		132		383,073	36
371	7,007	1,468	1,975		25,442	37
372					0	38
373	7,140	1,026	1,039		171,289	39
	185,588	104,602	53,839	0	4,148,518	
390	1,860				357,019	40
391	2,584				46,238	41
391.1	24,109		39		196,070	42
392	26,088				188,912	43
393					11,076	44
394	607				57,037	45
395	4,085				16,992	46
396					246,634	47
397	28,647				39,091	48
398					9,127	49
399					0	50
	87,980	0	39	0	1,168,196	
	1,077,692	105,156	54,192	0	8,533,737	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

- | |
|---|
| <p>1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.</p> <p>2. If more than one depreciation rate is used, report the average rate in column (c).</p> |
|---|

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>8,623,537</u></u>		<u><u>1,038,856</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	1,077,692	105,156	54,192	0	8,533,737

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	0.00	1.00	3
Other:			
13.2/4.16KV & 120/240V Secondary Voltage	0.15	296.85	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)	0.00	2.20	7
Other:			
13.2/4.16KV & 120/240V Secondary Voltage	1.20	254.24	8
Transmission System			
34.5 kV			9
69 kV			10
115 kV	0.00	30.48	11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	197	11
Nonfarm	2,455	12
Total	2,652	13
Total customers on rural lines at end of year	2,652	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	55,000	Tuesday	01/13/1998	19:00	30,695	1
February	02	51,000	Tuesday	02/10/1998	09:00	26,550	2
March	03	52,000	Wednesday	03/11/1998	09:00	29,041	3
April	04	49,000	Wednesday	04/01/1998	09:00	26,468	4
May	05	56,000	Monday	05/18/1998	16:00	28,055	5
June	06	59,000	Thursday	06/25/1998	14:00	29,007	6
July	07	62,000	Tuesday	07/14/1998	14:00	31,326	7
August	08	56,000	Thursday	08/20/1998	18:00	30,480	8
September	09	51,000	Monday	09/14/1998	12:00	27,840	9
October	10	47,000	Tuesday	10/20/1998	10:00	27,286	10
November	11	49,000	Monday	11/16/1998	09:00	27,248	11
December	12	57,000	Tuesday	12/22/1998	19:00	30,489	12
Total		644,000				344,485	

System Name

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Service Corporation

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	344,575	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	344,575	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	332,224	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		
Electric Utility	167	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	341	22
Total Used by Company	508	23
Total Sold and Used	332,732	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	11,843	27
Total Energy Losses	11,843	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.4370%	29
Total Disposition of Energy	344,575	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
Residential	RG-1	10,049	86,901	1
Total Sales for Residential Sales		10,049	86,901	
Commercial & Industrial				
General Service	CG-1	1,414	36,669	2
Small Power	CP-1	145	39,873	3
Large Power	CP-2	23	27,560	4
Industrial Power	CP-3	15	137,140	5
Interdepartmental	MP-1	18	2,284	6
Total Sales for Commercial & Industrial		1,615	243,526	
Public Street & Highway Lighting				
Street Lighting	MS-1	7	1,272	7
Area Lighting	MS-2	465	525	8
Total Sales for Public Street & Highway Lighting		472	1,797	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		12,136	332,224	

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)	
		4,066,168	(269,201)	3,796,967	1
0	0	4,066,168	(269,201)	3,796,967	
		1,683,843	(113,545)	1,570,298	2
135,664	134,848	1,881,583	(120,566)	1,761,017	3
76,946	87,483	1,207,310	(80,903)	1,126,407	4
257,288	333,062	4,669,809	(402,567)	4,267,242	5
		98,434	(7,397)	91,037	6
469,898	555,393	9,540,979	(724,978)	8,816,001	
		102,287	(4,213)	98,074	7
		47,212	(1,596)	45,616	8
0	0	149,499	(5,809)	143,690	
				0	9
0	0	0	0	0	
469,898	555,393	13,756,646	(999,988)	12,756,658	

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	CARGILL-ALLIANT LLC		WPS		1
Point of Delivery	MCMILLAN,WW,HUME		MCMILLAN,WW,HUME		2
Type of Power Purchased (firm, dump, etc.)	NON-FIRM		FIRM		3
Voltage at Which Delivered	115,000		115,000		4
Point of Metering	4		4		5
Total of 12 Monthly Maximum Demands -- kW	90,000		644,000		6
Average load factor	0.1370%		73.2760%		7
Total Cost of Purchased Power	1,035		9,227,085		8
Average cost per kWh	0.0115		0.0268		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January			16,107	14,588	12
February			14,731	11,819	13
March			15,950	13,091	14
April			14,525	11,943	15
May			16,101	11,954	16
June			16,627	12,380	17
July			18,155	13,171	18
August		90	15,995	14,485	19
September			14,813	13,027	20
October			14,895	12,391	21
November			13,446	13,802	22
December			14,947	15,542	23
Total kWh (000)	0	90	186,292	158,193	24

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

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						<u>0</u>
						1

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

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	Arnold	Downtown	Hume	McMillan	Plant	1
Voltage--High Side	13,200	13,200	115,000	115,000	13,200	2
Voltage--Low Side	4,160	4,160	13,200	13,200	4,160	3
Num. Main Transformers in Operation	1	1	1	2	1	4
Capacity of Transformers in kVA	2,500	3,750	28,000	56,000	7,500	5
Number of Spare Transformers on Hand	1	1	0	0	1	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)	
Name of Substation	Spare	Spruce	Wildwood	Wildwood-2	13
Voltage--High Side	13,200	13,200	115,000	115,000	14
Voltage--Low Side	4,160	4,160	13,200	24,940	15
Num. of Main Transformers in Operation	0	1	1	1	16
Capacity of Transformers in kVA	5,000	2,500	28,000	20,000	17
Number of Spare Transformers on Hand		1	0	0	18
15-Minute Maximum Demand in kW					19
Dt and Hr of Such Maximum Demand					20
Kwh Output					21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					22
Voltage--High Side					23
Voltage--Low Side					24
Num. of Main Transformers in Operation					25
Capacity of Transformers in kVA					26
Number of Spare Transformers on Hand					27
15-Minute Maximum Demand in kW					28
Dt and Hr of Such Maximum Demand					29
Kwh Output					30

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	12,390	4,514	146,460	1
Acquired during year	333	18	4,261	2
Total	12,723	4,532	150,721	3
Retired during year	261	17	1,322	4
Sales, transfers or adjustments increase (decrease)	(448)	(185)	(4,266)	5
Number end of year	12,014	4,330	145,133	6
Number end of year accounted for as follows:				7
In customers' use	11,698	3,772	115,415	8
In utility's use	30			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	286	558	29,718	12
Total end of year	12,014	4,330	145,133	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	250	342	410,400	1
Mercury Vapor	400	28	51,548	2
Sodium Vapor	100	295	164,905	3
Sodium Vapor	150	435	348,000	4
Sodium Vapor	250	143	180,180	5
Total		1,243	1,155,033	
Ornamental				
Sodium Vapor	250	92	115,920	6
Total		92	115,920	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

LINE 32: Lower operating costs for M33 Combustion Turbine operating expenses

LINE 47: Due to timing of tree trimming, there were no tree trimming expenses in 1998.

LINE 58: \$23,000 was spent converting the Electric maps to the CAD system.

LINE 62: Wages, overhead, and truck costs for 1997 were approximately \$12,000 higher due to regulator maintenance and breaker maintenance.

LINE 70: Increase due to current year sick and vacation accrual.

LINE 78: Increase due to adding Assistant Utility Manager position.

LINE 81: Two years of fees for MAPPCOR paid in 1998;CY Allen consultant \$8800.

LINE 85: Municipal Wholesale - Assessment for WP&L merger \$14,800.

LINE 87: 1997 Annual Report sent to customers \$10,100; Payment to Chamber of Commerce to be included on City CD ROM for marketing \$6,500.

Electric Utility Plant in Service (Page E-06)

ADDITIONS:

Land and Land Rights - Purchased land next to McMillan substation

RETIREMENTS:

The Marshfield Wildwood Generating Plant was closed in April 1990. The demolition of the plant was completed in 1998. Therefore, all plant equipment was retired in 1998, including Accessory Electric Equipment, Structures and Improvements, and Station Equipment, which all had retirements in excess of \$100,000.

All other additions and retirements on pages E-6 and E-7 are normal and regular purchases and retirements.

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric (Page E-08)

Accumulated Depreciation - Miscellaneous Equipment: The accumulated depreciation balance at the end of the year is higher than the cost at the end of the year due to overdepreciation of the equipment. This will be corrected in 1999.

From: Kent Mueller [mailto:ksm@mail.tznet.com]
Sent: Thursday, March 18, 1999 12:57 PM
To: PSCRECS@PSC.STATE.WI.US
Subject: 1998 ANNUAL REPORT-3420

Attached are the files for the Marshfield Electric & Water PSC Annual Report for 1998.

Please note that there are 3 fatal errors, all related to the Marshfield Wildwood Generating Plant, which was closed in April 1990, with the demolition of the plant completed in 1998. The fatal errors (page E-08) state that the accumulated provision for depreciation-electric book cost of plant retired must equal the plant in service retirements. Since the plant was not fully depreciated, these fatal errors can't be corrected. As a result, we are not able to send the export file and the edit listing file. We are submitting the Annual Report as a BACKUP, per Pete Leege at the PSC. The files B9803420.MDB (saved as a backup) and B9803420.TXT are attached.

Also, there were 5 warnings that are listed on the edit checks. They are all located on F-19. The warnings indicate that the authorization dates must be entered in the footnotes for Extraordinary Property Losses (account 182) and Miscellaneous Deferred Debits (account 186). The authorization dates are indicated in the footnotes.

If you have any questions, please call me at (715)387-1195, extension 323.

Kent Mueller
Marshfield Electric & Water

Purchased Power Statistics (Page E-16)

The "Total of 12 Monthly Maximum Demands - - kw" for power purchased from Cargill-Alliant is "Not Applicable". However, since the system required a number that makes the average load factor less than 100%, the number 90,000 was entered.

Per discussion with Pete Legge at the PSC on 3/16/99, it is acceptable to enter a number so that this supplier will be accepted by the system.

Production Statistics Totals (Page E-17)

The Marshfield Wildwood Generating Plant was closed in April 1990. Demolition of the plant was completed in 1998.

ELECTRIC OPERATING SECTION FOOTNOTES

Production Statistics (Page E-18)

The Marshfield Wildwood Generating Plant was closed in April 1990. Demolition of the plant was completed in 1998.

Internal Combustion Generation Plants (Page E-19)

Marshfield Electric and Water Department purchased a 32% undivided ownership from Wisconsin Public Service Corporation in the West Marinette Unit 33. Wisconsin Public Service Corporation is builder and operator of the M33 75MW Combustion Turbine constructed in 1993. Permission was received from the PSC in 1994 to use the pages 403.5 and related footnotes of FERC Form #1 which are submitted by the WPSC and they can be found on our prior years PSC reports. The WPSC also uses these FERC pages in lieu of the related PSC report.

Substation Equipment (Page E-23)

There is a total of just one transformer that serves as a backup for all substations with a voltage - High Side of 13,200.
