



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 200 NORTH MAIN STREET
WESTBY, WI 54667

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 WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 200 NORTH MAIN STREET
WESTBY, WI 54667

When was utility organized? 1/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GREGG HANSON

Title: SUPERINTENDENT

Office Address:

200 NORTH MAIN STREET
WESTBY, WI 54667

Telephone: (608) 634 - 3416

Fax Number: (608) 634 - 3274

E-mail Address:

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

Name: KIESLING ASSOCIATES, LLP

Title:

Office Address: KIESLING ASSOCIATES, LLP

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

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: KIESLING ASSOCIATES, LLP

Title:

Office Address: KIESLING ASSOCIATES, LLP

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 12/31/1997

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

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: GREGG HANSON

Title: OFFICER AND SUPERINTENDENT

Office Address:

200 NORTH MAIN STREET
WESTBY, WI 54667

Telephone: (608) 634 - 3416

Fax Number: (608) 634 - 3274

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

KRIS ERLANDSON
ROBERT OVERBOE
RONALD PAULSRUD

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: [REDACTED]

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)	1,388,839	1,326,039	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,060,011	1,049,773	2
Depreciation Expense (403)	117,125	114,031	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	86,187	87,692	5
Total Operating Expenses	1,263,323	1,251,496	
Net Operating Income	125,516	74,543	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	125,516	74,543	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	44,676	27,428	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	44,676	27,428	
Total Income	170,192	101,971	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	252	266	13
Total Miscellaneous Income Deductions	252	266	
Income Before Interest Charges	169,940	101,705	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	54,134	21,591	14
Amortization of Debt Discount and Expense (428)	6,950	3,870	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	9,146	22,399	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	70,230	47,860	
Net Income	99,710	53,845	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,334,222	1,286,816	20
Balance Transferred from Income (433)	99,710	53,845	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)	6,166	6,439	25
Total Unappropriated Earned Surplus End of Year (216)	1,427,766	1,334,222	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Electric	28,807	5
Water	15,869	6
Total (Acct. 419):	44,676	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
Miscellaneous Electric	252	9
Total (Acct. 426):	252	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Electric	1,459	13
Water	4,707	14
Total (Acct. 439)--Debit:	6,166	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	316,076	1,072,763	0	0	1,388,839	1
Less: interdepartmental sales	0	11,761	0	0	11,761	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	316,076	1,061,002	0	0	1,377,078	

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	58,064		58,064	1
Electric operating expenses	94,630		94,630	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	214		214	8
Electric utility plant accounts	7,305		7,305	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	160,213	0	160,213	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,872,897	3,773,774	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,417,269	1,305,360	2
Net Utility Plant	2,455,628	2,468,414	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	36,015	41,806	5
Other Investments (124)	0	0	6
Special Funds (125)	677,791	62,450	7
Total Other Property and Investments	713,806	104,256	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	184,919	152,037	8
Temporary Cash Investments (132)	427,873	390,416	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	195,408	182,001	11
Other Accounts Receivable (143)	10,385	1,308	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	20,189	20,224	14
Materials and Supplies (150)	68,197	65,575	15
Prepayments (165)	1,155	1,378	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	908,126	812,939	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	60,528	21,229	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	60,528	21,229	
Total Assets and Other Debits	4,138,088	3,406,838	

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)	374,791	374,791	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,427,766	1,334,222	23
Total Proprietary Capital	1,802,557	1,709,013	
LONG-TERM DEBT			
Bonds (221)	1,395,000	375,000	24
Advances from Municipality (223)	0	397,500	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,395,000	772,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	80,758	69,585	28
Payables to Municipality (233)	70,325	72,525	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,223	5,240	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	160,306	147,350	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	33,000	32,000	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	33,000	32,000	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	747,225	745,975	41
Total Liabilities and Other Credits	4,138,088	3,406,838	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,553,262	0	0	1,267,225	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)				52,410	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,553,262	0	0	1,319,635	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	505,593	0	0	911,676	10
Total Accumulated Provision	505,593	0	0	911,676	
Net Utility Plant	2,047,669	0	0	407,959	

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	459,695	845,665			1,305,360	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	50,644	66,481			117,125	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	744				744	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	350	455			805	10
Other credits (specify):						11
					0	12
Total credits	51,738	66,936	0	0	118,674	13
Debits during year						14
Book cost of plant retired	5,840	925			6,765	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,840	925	0	0	6,765	19
Balance End of Year	505,593	911,676	0	0	1,417,269	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.04%	5.30%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			59,165		59,165	54,899	2
Total Electric Utility					59,165	54,899	

Account	Total End of Year	Amount Prior Year	
Electric utility total	59,165	54,899	1
Water utility	9,032	10,676	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	68,197	65,575	

**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)				
1993 MRB	2,120	428	14,484	1
1994 GO NOTES	1,750	428	2,875	2
1998 MRB ELECTRIC	1,740	428	24,384	3
1998 MRB WATER	1,340	428	18,785	4
Total			60,528	
Unamortized premium on debt (251)				
NONE	0	0	0	5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	374,791	1
Changes during year (explain):		2
Balance end of year	<u><u>374,791</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER MRB	02/11/1993	11/01/2005	5.00%	335,000	1
1998 ELECTRIC BONDS	01/01/1998	01/01/2000	5.00%	600,000	2
1998 WATER MRB'S	05/31/1998	05/31/2000	5.00%	460,000	3
Total Bonds (Account 221):				1,395,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	51,170	2
Charged electric department expense	35,017	3
Charged sewer department expense	435	4
Other (explain):		
NONE		5
Total Accruals and other credits	86,622	
Taxes paid during year:		
County, state and local taxes	72,693	6
Social Security taxes	12,248	7
PSC Remainder Assessment	1,681	8
Other (explain):		
NONE		9
Total payments and other debits	86,622	
Balance end of year	0	

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)					
1993 WATER MRB	3,437	20,303	20,620	3,120	1
1998 WATER MRB		14,991	11,243	3,748	2
1998 ELECTRIC MRB		18,840	16,485	2,355	3
Subtotal	3,437	54,134	48,348	9,223	
Advances from Municipality (223)					
GO NOTES	1,803	9,146	10,949	0	4
Subtotal	1,803	9,146	10,949	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	5,240	63,280	59,297	9,223	

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	742,069	3,906	0	0	0	745,975	1
Add credits during year:							
For Services	1,250					1,250	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	743,319	3,906	0	0	0	747,225	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	533,513					533,513	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):		
ADVANCE TO SEWER BY ELECTRIC	6,015	1
ADVANCE TO SEWER BY WATER	30,000	2
Total (Acct. 123):	36,015	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Special Funds (125):		
DEBT RESERVE	59,612	4
CONSTRUCTION	515,314	5
BOND RESERVE/REDEMPTION FUND INVESTMENTS	102,865	6
Total (Acct. 125):	677,791	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	28,802	8
Electric	166,606	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	195,408	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
INTEREST AND MISC ELECTRIC RECEIVABLES	7,474	14
INTEREST AND MISC WATER RECEIVABLES	2,911	15
Total (Acct. 143):	10,385	
Receivables from Municipality (145):		
NONE		16
SEWER PRIOR YEARS METER ALLOCATION	3,578	17
SEWER CURRENT YEAR METER ALLOCATION	8,970	18
SEWER CURRENT EXPENSE ALLOCATION	7,641	19
Total (Acct. 145):	20,189	
Prepayments (165):		
ELECTRIC PREPAID INSURANCE	960	20

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)	
Prepayments (165):		
WATER PREPAID INSURANCE	195	21
Total (Acct. 165):	1,155	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		23
Total (Acct. 183):	0	
Payables to Municipality (233):		
WATER TAX EQUIVALENT-BALANCE	44,392	24
ELECTRIC TAX EQUIVALENT	25,933	25
Total (Acct. 233):	70,325	
Other Deferred Credits (253):		
NONE		26
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,540,972	1,256,158	0	0	3,797,130	1
Materials and Supplies	9,854	57,032	0	0	66,886	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	482,644	878,670	0	0	1,361,314	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	742,694	3,906	0	0	746,600	6
Other (specify):					0	7
Average Net Rate Base	1,325,488	430,614	0	0	1,756,102	
Net Operating Income	106,509	19,007	0	0	125,516	8
Net Operating Income as a percent of Average Net Rate Base	8.04%	4.41%	N/A	N/A	7.15%	

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	374,791	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,380,994	3
Other (Specify):		4
Total Average Proprietary Capital	1,755,785	
Net Income		
Net Income	99,710	5
Percent Return on Proprietary Capital	5.68%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

DEBT REFINANCING TRANSACTION - THE 1998 WATER UTILITY MORTGAGE REVENUE BOND WAS USED TO PAY OFF PRIOR GENERAL OBLIGATION DEBT AND FINANCE CURRENT PLANT ADDITIONS. THE 1998 ELECTRIC UTILITY MORTGAGE REVENUE BOND IS FOR THE SUBSTATION PROJECT.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Net Utility Plant (Page F-07)

ACCOUNT E107 - CONSTRUCTION IN PROGRESS

THIS ACCOUNT RELATES TO THE CDBG/SUBSTATION GRANT.

Signature Page (Page ii)

(KA LETTERHEAD)

To the Members of the Common Council
of the City of Westby
Westby, Wisconsin 54667

We have compiled the balance sheets of the Westby Municipal Electric and Water Utility as of December 31, 1998 and 1997, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

KIESLING ASSOCIATES, LLP
Viroqua, Wisconsin
March 26, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 15, 1999

Mr. Gregg Hanson, Superintendent
City Of Westby Municipal Electric & Water
200 North Main Street
Westby, WI 54667-1398

1998 Analytical Review DWCCA-6400-PJL

Dear Mr. Hanson:

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) 267-9198.

Sincerely,

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

PJL:tlk:w:\compl\1998 analytical review letters\june 15 1999 letters L.doc

cc: Ms. Kris Erlandson

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	312,728	1
Total Sales of Water	312,728	
Other Operating Revenues		
Forfeited Discounts (470)	902	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,446	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,348	
Total Operating Revenues	316,076	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	22,630	9
Water Treatment Expenses (630-635)	1,784	10
Transmission and Distribution Expenses (640-655)	27,064	11
Customer Accounts Expenses (901-904)	12,701	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	43,574	14
Total Operation and Maintenance Expenses	107,753	
Other Operating Expenses		
Depreciation Expense (403)	50,644	15
Amortization Expense (404-407)		16
Taxes (408)	51,170	17
Total Other Operating Expenses	101,814	
Total Operating Expenses	209,567	
NET OPERATING INCOME	106,509	

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	3	159	396	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	159	396	
Metered Sales to General Customers (461)				
Residential	790	35,955	111,706	4
Commercial	102	14,446	39,058	5
Industrial	1	34,862	40,352	6
Total Metered Sales to General Customers (461)	893	85,263	191,116	
Private Fire Protection Service (462)	2		1,415	7
Public Fire Protection Service (463)	1		111,401	8
Other Sales to Public Authorities (464)	9	3,608	8,400	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	908	89,030	312,728	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	111,401	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)	111,401	
Forfeited Discounts (470):		
Customer late payment charges	902	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	902	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,355	10
Other (specify): MISCELLANEOUS	1,091	11
Total Other Water Revenues (474)	2,446	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	9,110	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	11,761	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	1,759	9
Total Pumping Expenses	22,630	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	357	10
Chemicals (631)	1,414	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	13	13
Total Water Treatment Expenses	1,784	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	3,419	14
Operation Supplies and Expenses (641)	606	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,630	16
Maintenance of Mains (651)	3,286	17
Maintenance of Services (652)	2,350	18
Maintenance of Meters (653)	4,649	19
Maintenance of Hydrants (654)	231	20
Maintenance of Other Plant (655)	10,893	21
Total Transmission and Distribution Expenses	27,064	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,053	22
Accounting and Collecting Labor (902)	10,337	23
Supplies and Expenses (903)	311	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	12,701	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	6,158	27
Office Supplies and Expenses (921)	3,781	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,500	30
Property Insurance (924)	4,541	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	20,615	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,678	35
Transportation Expenses (933)	3,860	36
Maintenance of General Plant (935)	441	37
Total Administrative and General Expenses	43,574	
 Total Operation and Maintenance Expenses	 107,753	

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		46,760	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		435	2
Net property tax equivalent		46,325	
Social Security		4,458	3
PSC Remainder Assessment		387	4
Other (specify): NONE			5
Total tax expense		<u>51,170</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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217788				3
County tax rate	mills		6.045769				4
Local tax rate	mills		7.992057				5
School tax rate	mills		11.306642				6
Voc. school tax rate	mills		2.267207				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.829463				10
Less: state credit	mills		1.920906				11
Net tax rate	mills		25.908557				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.992057				14
Combined School Tax Rate	mills		13.573849				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.565906				17
Total Tax Rate	mills		27.829463				18
Ratio of Local and School Tax to Total	dec.		0.774931				19
Total tax net of state credit	mills		25.908557				20
Net Local and School Tax Rate	mills		20.077337				21
Utility Plant, Jan. 1	\$	2,528,682	2,528,682				22
Materials & Supplies	\$	10,676	10,676				23
Subtotal	\$	2,539,358	2,539,358				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,539,358	2,539,358				26
Assessment Ratio	dec.		0.917162				27
Assessed Value	\$	2,329,003	2,329,003				28
Net Local & School Rate	mills		20.077337				29
Tax Equiv. Computed for Current Year	\$	46,760	46,760				30
Tax Equivalent per 1994 PSC Report	\$	38,930					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	46,760					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	193,296		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	22,323		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	215,619	0	
PUMPING PLANT			
Land and Land Rights (320)	665		12
Structures and Improvements (321)	12,906		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	35,535		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,809		20
Total Pumping Plant	52,915	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,976		23
Total Water Treatment Plant	7,976	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,915		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)			0 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)			193,296 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			22,323 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	215,619
PUMPING PLANT			
Land and Land Rights (320)			665 12
Structures and Improvements (321)			12,906 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			35,535 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,809 20
Total Pumping Plant	0	0	52,915
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,976 23
Total Water Treatment Plant	0	0	7,976
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			20,915 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	541,005		26
Transmission and Distribution Mains (343)	1,218,113	23,110	27
Fire Mains (344)	0		28
Services (345)	178,885	552	29
Meters (346)	73,264	3,965	30
Hydrants (348)	124,188	973	31
Other Transmission and Distribution Plant (349)	705		32
Total Transmission and Distribution Plant	2,157,075	28,600	
GENERAL PLANT			
Land and Land Rights (389)	350		33
Structures and Improvements (390)	24,127		34
Office Furniture and Equipment (391)	2,766		35
Computer Equipment (391.1)	3,926		36
Transportation Equipment (392)	2,750	1,820	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,744		39
Laboratory Equipment (395)	8,570		40
Power Operated Equipment (396)	44,356		41
Communication Equipment (397)	1,313		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	195		44
Other Tangible Property (399)	0		45
Total General Plant	95,097	1,820	
Total utility plant in service directly assignable	2,528,682	30,420	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,528,682	30,420	

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)			541,005 26
Transmission and Distribution Mains (343)	3,170		1,238,053 27
Fire Mains (344)			0 28
Services (345)			179,437 29
Meters (346)	1,820		75,409 30
Hydrants (348)	500		124,661 31
Other Transmission and Distribution Plant (349)			705 32
Total Transmission and Distribution Plant	5,490	0	2,180,185
GENERAL PLANT			
Land and Land Rights (389)			350 33
Structures and Improvements (390)			24,127 34
Office Furniture and Equipment (391)			2,766 35
Computer Equipment (391.1)			3,926 36
Transportation Equipment (392)			4,570 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	350		6,394 39
Laboratory Equipment (395)			8,570 40
Power Operated Equipment (396)			44,356 41
Communication Equipment (397)			1,313 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			195 44
Other Tangible Property (399)			0 45
Total General Plant	350	0	96,567
Total utility plant in service directly assignable	5,840	0	2,553,262
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,840	0	2,553,262

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,160	8,160	1
February			7,418	7,418	2
March			8,112	8,112	3
April			8,363	8,363	4
May			8,713	8,713	5
June			8,372	8,372	6
July			8,897	8,897	7
August			8,963	8,963	8
September			8,943	8,943	9
October			8,537	8,537	10
November			8,479	8,479	11
December			7,965	7,965	12
Total for year	0	0	100,922	100,922	
Less: Measured or estimated water used in main flushing and water treatment during year				1,050	13
Less: Other utility use				550	14
Other utility use explanation: SEWER FLUSHING, LEAKS					15
Water pumped into distribution system				99,322	16
Less: Water sold				89,030	17
Losses and unaccounted for				10,292	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				468	21
Date of maximum: 5/27/1998					22
Cause of maximum: FILLING THE POOL					23
Minimum gallons pumped by all methods in any one day during reporting year				132	24
Date of minimum: 12/12/1998					25
Total KWH used for pumping for the year				341,076	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)	
WASHINGTON STREET	5	1,100	20	500,000	Yes	1
BLACK RIVER AVENUE	6	1,100	20	500,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	WELL 5	WELL 6	1
Location	BLACK RIVER AVENUE	WASHINGTON STREET	BLACK RIVER AVENUE	2
Purpose	B	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	PEERLESS	LAYNE	5
Year Installed	1977	1959	1977	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	375	375	375	8
Pump Motor or Standby Engine Mfr	US	GE	GE	10
Year Installed	1994	1986	1977	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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	#6	TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET		3
Year constructed		1986		4
Primary material (earthen, steel, concrete, other)		STEEL		5
Elevation difference in feet (See Headnote 3.)		132		6
Total capacity in gallons		500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	340	0	0	0	340	1
A	D	4.000	1,200	0	0	0	1,200	2
M	D	4.000	19,691	0	0	0	19,691	3
M	D	6.000	23,888	0	317	0	23,571	4
P	D	6.000	7,214	0	0	0	7,214	5
M	D	8.000	18,017	0	0	0	18,017	6
P	D	8.000	3,225	0	0	0	3,225	7
M	D	10.000	5,332	423	0	0	5,755	8
M	D	12.000	4,131	0	0	0	4,131	9
Total Within Municipality			83,038	423	317	0	83,144	
Total Utility			83,038	423	317	0	83,144	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	754	1	0	0	755	21	1
M	1.000	87	1	0	0	88	1	2
M	1.500	13	0	0	0	13	5	3
M	2.000	11	0	0	0	11		4
M	3.000	3	0	0	0	3		5
M	4.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1	1	7
Total Utility		871	2	0	0	873	28	

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	955	14	51	0	918	94	1
1.000	28	1	0	0	29	2	2
1.500	8	1	0	0	9	0	3
2.000	14	0	1	0	13	0	4
3.000	5	0	0	0	5	0	5
4.000	1	1	0	0	2	0	6
Total:	1,011	17	52	0	976	96	

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	797	65	0	1	0	55	918	1
1.000	2	21	0	4	0	2	29	2
1.500	0	7	0	1	0	1	9	3
2.000	0	8	0	3	0	2	13	4
3.000	0	2	1	1	0	1	5	5
4.000	0	0	0	2	0	0	2	6
Total:	799	103	1	12	0	61	976	

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	95	1	1		95	2
Total Fire Hydrants	95	1	1	0	95	
Flushing Hydrants						
	23				23	3
Total Flushing Hydrants	23	0	0	0	23	

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:	60
Number of distribution system valves end of year:	212
Number of distribution valves operated during year:	25

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

DECREASE IN ACCOUNT 650 - MAINTENANCE OF DISTRIBUTION RESERVOIRS AND STANDPIPES IS DUE TO RESERVOIR BEING DRAINED, INSPECTED, CLEANED AND PAINTED IN 1997 AND NOT IN 1998.

Water Mains (Page W-15)

WATER MAIN ADDITIONS WERE FINANCED THROUGH NEW ISSUED DEBT AND CURRENT YEAF RESERVES.

Water Services (Page W-16)

WATER SERVICES ADDITIONS WERE FINANCED THROUGH NEW ISSUED DEBT AND CURRENT YEAR RESERVES.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,063,347	1
Total Sales of Electricity	1,063,347	
Other Operating Revenues		
Forfeited Discounts (450)	3,777	2
Miscellaneous Service Revenues (451)	20	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,302	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	4,317	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	9,416	
Total Operating Revenues	1,072,763	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	784,018	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	57,489	11
Customer Accounts Expenses (901-904)	17,137	12
Sales Expenses (910)	333	13
Administrative and General Expenses (920-935)	93,281	14
Total Operation and Maintenance Expenses	952,258	
Other Expenses		
Depreciation Expense (403)	66,481	15
Amortization Expense (404-407)		16
Taxes (408)	35,017	17
Total Other Expenses	101,498	
Total Operating Expenses	1,053,756	
NET OPERATING INCOME	19,007	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,777	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,777	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	20	3
Total Miscellaneous Service Revenues (451)	20	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	1,302	5
Total Rent from Electric Property (454)	1,302	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER	4,317	7
Total Other Electric Revenues (456)	4,317	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	784,018	15
Other Expenses (546)		16
Total Other Power Supply Expenses	784,018	
Total Power Production Expenses	784,018	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	1,332	21
Line and Station Supplies and Expenses (562)	3,268	22
Street Lighting and Signal System Expenses (565)	2,938	23
Meter Expenses (566)	3,954	24
Customer Installations Expenses (567)	132	25
Miscellaneous Distribution Expenses (569)	6,227	26
Maintenance of Structures and Equipment (571)	53	27
Maintenance of Lines (572)	16,994	28
Maintenance of Line Transformers (573)	436	29
Maintenance of Street Lighting and Signal Systems (574)	3,679	30
Maintenance of Meters (575)	588	31
Maintenance of Miscellaneous Distribution Plant (576)	17,888	32
Total Distribution Expenses	57,489	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,965	33
Accounting and Collecting Labor (902)	11,711	34
Supplies and Expenses (903)	461	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	17,137	
 SALES EXPENSES		
Sales Expenses (910)	333	37
Total Sales Expenses	333	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,626	38
Office Supplies and Expenses (921)	7,563	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	8,971	41
Property Insurance (924)	10,818	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	47,421	44
Regulatory Commission Expenses (928)	607	45
Miscellaneous General Expenses (930)	3,507	46
Transportation Expenses (933)	3,860	47
Maintenance of General Plant (935)	2,908	48
Total Administrative and General Expenses	93,281	
 Total Operation and Maintenance Expenses	 952,258	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		25,933	1
Social Security		7,790	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		1,294	4
Other (specify): NONE			5
Total tax expense		35,017	

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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217788				3
County tax rate	mills		6.045769				4
Local tax rate	mills		7.992057				5
School tax rate	mills		11.306642				6
Voc. school tax rate	mills		2.267207				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.829463				10
Less: state credit	mills		1.920906				11
Net tax rate	mills		25.908557				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.992057				14
Combined School Tax Rate	mills		13.573849				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.565906				17
Total Tax Rate	mills		27.829463				18
Ratio of Local and School Tax to Total	dec.		0.774931				19
Total tax net of state credit	mills		25.908557				20
Net Local and School Tax Rate	mills		20.077337				21
Utility Plant, Jan. 1	\$	1,245,092	1,245,092				22
Materials & Supplies	\$	54,899	54,899				23
Subtotal	\$	1,299,991	1,299,991				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,299,991	1,299,991				26
Assessment Ratio	dec.		0.917162				27
Assessed Value	\$	1,192,302	1,192,302				28
Net Local & School Rate	mills		20.077337				29
Tax Equiv. Computed for Current Year	\$	23,938	23,938				30
Tax Equivalent per 1994 PSC Report	\$	25,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	25,933					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	38,454		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	106,090	1,085	38
Overhead Conductors and Devices (365)	99,180	628	39
Underground Conduit (366)	12,451		40
Underground Conductors and Devices (367)	137,618	4,046	41
Line Transformers (368)	259,522	1,411	42
Services (369)	148,398	8,379	43
Meters (370)	83,505	3,754	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	70,825	1,935	47
Total Distribution Plant	956,043	21,238	
GENERAL PLANT			
Land and Land Rights (389)	1,800		48
Structures and Improvements (390)	64,644		49
Office Furniture and Equipment (391)	21,400		50
Computer Equipment (391.1)	4,531		51
Transportation Equipment (392)	36,849	1,820	52
Stores Equipment (393)	1,282		53
Tools, Shop and Garage Equipment (394)	16,826		54
Laboratory Equipment (395)	12,988		55
Power Operated Equipment (396)	120,633		56
Communication Equipment (397)	7,011		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			38,454 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			107,175 38
Overhead Conductors and Devices (365)			99,808 39
Underground Conduit (366)			12,451 40
Underground Conductors and Devices (367)			141,664 41
Line Transformers (368)	225		260,708 42
Services (369)			156,777 43
Meters (370)	700		86,559 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			72,760 47
Total Distribution Plant	925	0	976,356
GENERAL PLANT			
Land and Land Rights (389)			1,800 48
Structures and Improvements (390)			64,644 49
Office Furniture and Equipment (391)			21,400 50
Computer Equipment (391.1)			4,531 51
Transportation Equipment (392)			38,669 52
Stores Equipment (393)			1,282 53
Tools, Shop and Garage Equipment (394)			16,826 54
Laboratory Equipment (395)			12,988 55
Power Operated Equipment (396)			120,633 56
Communication Equipment (397)			7,011 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	1,085	58
Other Tangible Property (399)	0	59
Total General Plant	289,049	1,820
Total utility plant in service directly assignable	1,245,092	23,058
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	1,245,092	23,058

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)			1,085 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	290,869
Total utility plant in service directly assignable	925	0	1,267,225
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	925	0	1,267,225

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.03	17.13	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	3,528	Tuesday	01/13/1998	11:00	1,781	1
February	02	3,297	Wednesday	02/04/1998	09:00	1,490	2
March	03	3,257	Thursday	03/12/1998	09:00	1,656	3
April	04	2,961	Wednesday	04/08/1998	10:00	1,455	4
May	05	3,421	Thursday	05/28/1998	03:00	1,500	5
June	06	3,591	Thursday	06/25/1998	02:00	1,544	6
July	07	3,628	Tuesday	07/14/1998	12:00	1,714	7
August	08	3,658	Friday	08/21/1998	12:00	1,747	8
September	09	3,268	Tuesday	09/01/1998	12:00	1,584	9
October	10	3,112	Thursday	10/22/1998	08:00	1,581	10
November	11	3,323	Friday	11/20/1998	09:00	1,611	11
December	12	3,946	Tuesday	12/22/1998	09:00	1,834	12
Total		40,990				19,497	

System Name WPPI

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

Type of Reading	Supplier
15 minutes integrated	WPPI

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	19,497	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	19,497	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	18,174	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	18,174	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,323	27
Total Energy Losses	1,323	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.7857%	29
Total Disposition of Energy	19,497	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)	
Residential Sales				
RESIDENTIAL	RG-1	860	7,545	1
Total Sales for Residential Sales		860	7,545	
Commercial & Industrial				
SMALL COMMERCIAL & INDUSTRIAL	CG-1	144	4,584	2
LARGE COMMERCIAL & INDUSTRIAL	CP-2	17	5,497	3
INTERDEPARTMENTAL	MP-1	1	341	4
Total Sales for Commercial & Industrial		162	10,422	
Public Street & Highway Lighting				
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	1	207	5
Total Sales for Public Street & Highway Lighting		1	207	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,023	18,174	

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)	
		481,792	(22,624)	459,168	1
0	0	481,792	(22,624)	459,168	
		284,900	(13,597)	271,303	2
21,736		311,052	(16,153)	294,899	3
		12,809	(1,048)	11,761	4
21,736	0	608,761	(30,798)	577,963	
		26,851	(635)	26,216	5
0	0	26,851	(635)	26,216	
				0	6
0	0	0	0	0	
21,736	0	1,117,404	(54,057)	1,063,347	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	4160				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	40,990				6
Average load factor	65.1579%				7
Total Cost of Purchased Power	784,018				8
Average cost per kWh	0.0402				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	839	941			12
February	749	741			13
March	825	831			14
April	757	698			15
May	715	785			16
June	804	741			17
July	916	798			18
August	860	887			19
September	792	792			20
October	810	771			21
November	791	820			22
December	917	917			23
Total kWh (000)	9,775	9,722			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							1
Total							0

STEAM PRODUCTION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

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

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,092	441	15,130	1
Acquired during year	28			2
Total	1,120	441	15,130	3
Retired during year	20	1	15	4
Sales, transfers or adjustments increase (decrease)		(1)	(15)	5
Number end of year	1,100	439	15,100	6
Number end of year accounted for as follows:				7
In customers' use		377	12,225	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises	1,032			11
In stock	68	62	2,875	12
Total end of year	1,100	439	15,100	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	1,500	52	33,325	1
Mercury Vapor	175	78	49,988	2
Mercury Vapor	400	11	7,050	3
Other	1,500	8	5,127	4
Sodium Vapor	70	5	3,204	5
Sodium Vapor	100	112	71,777	6
Sodium Vapor	150	15	9,613	7
Sodium Vapor	250	16	10,254	8
Total		297	190,338	
Ornamental				
Sodium Vapor	250	26	16,662	9
Total		26	16,662	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Substation Equipment (Page E-21)

THE UTILITY HAS NO SUBSTATION EQUIPMENT.
