



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: LODI MUNICIPAL LIGHT AND WATER UTILITY

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Principal Office: 113 SOUTH MAIN STREET  
LODI, WI 53555

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For the Year Ended: DECEMBER 31, 1998

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

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

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



## TABLE OF CONTENTS

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

**TABLE OF CONTENTS**

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

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** LODI MUNICIPAL LIGHT AND WATER UTILITY

**Utility Address:** 113 SOUTH MAIN STREET  
LODI, WI 53555

**When was utility organized?** 12/1/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MS AMY GALLAGHER

**Title:** DIRECTOR OF FINANCE & HUMAN RESOURCES

**Office Address:**

113 SOUTH MAIN STREET  
LODI, WI 53555

**Telephone:** (608) 592 - 3246

**Fax Number:** (608) 592 - 4117

**E-mail Address:** agallagher@wppisys.org

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

**Name:** VIRCHOW, KRAUSE & CO, LLP

**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO, LLP

4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** cpa@virchowkrause.com

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

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

**Name:** VIRCHOW, KRAUSE & CO, LLP

**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO, LLP

4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** cpa@virchowkrause.com

**Date of most recent audit report:** 2/12/1999

**Period covered by most recent audit:** Year ended December 31, 1998

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR MARVIN DOLPHIN JR

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

113 S. MAIN STREET

P.O. BOX 7398

LODI, WI 53555

**Telephone:** (608) 592 - 3246

**Fax Number:** (608) 592 - 4117

**E-mail Address:**

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**Name of utility commission/committee:** Lodi Utility Commission

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**Names of members of utility commission/committee:**

STEPHEN BROKISH, PRESIDENT

TIM HESSE

JAMES MICHEL

TIM STRATTON

TIM TIFFANY

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**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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,692,374	1,540,705	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,307,432	1,212,148	2
Depreciation Expense (403)	114,485	124,324	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	100,236	99,527	5
<b>Total Operating Expenses</b>	<b>1,522,153</b>	<b>1,435,999</b>	
<b>Net Operating Income</b>	<b>170,221</b>	<b>104,706</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>170,221</b>	<b>104,706</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,424	3,374	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	35,885	22,460	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>37,309</b>	<b>25,834</b>	
<b>Total Income</b>	<b>207,530</b>	<b>130,540</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>207,530</b>	<b>130,540</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	43,329	39,125	14
Amortization of Debt Discount and Expense (428)	2,209	900	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	2,666	85	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>48,204</b>	<b>40,110</b>	
<b>Net Income</b>	<b>159,326</b>	<b>90,430</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	479,167	404,079	20
Balance Transferred from Income (433)	159,326	90,430	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)	14,356	15,342	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>624,137</b>	<b>479,167</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest earned on investments and special assessments	35,885	5
<b>Total (Acct. 419):</b>	<b>35,885</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
Operating transfer to municipality	14,356	12
<b>Total (Acct. 439)--Debit:</b>	<b>14,356</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		1,424			1,424	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>1,424</b>	<b>0</b>	<b>0</b>	<b>1,424</b>	

### 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	308,174	1,384,200	0	0	1,692,374	1
Less: interdepartmental sales	0	15,504	0	0	15,504	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>308,174</b>	<b>1,368,696</b>	<b>0</b>	<b>0</b>	<b>1,676,870</b>	

### 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	56,686		56,686	1
Electric operating expenses	74,354		74,354	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	10,781		10,781	8
Electric utility plant accounts	42,961		42,961	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
<b>Total Payroll</b>	<b>184,782</b>	<b>0</b>	<b>184,782</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,661,932	3,860,865	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,579,072	1,475,410	2
<b>Net Utility Plant</b>	<b>3,082,860</b>	<b>2,385,455</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,582,302	352,903	7
<b>Total Other Property and Investments</b>	<b>1,582,302</b>	<b>352,903</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	162,774	166,759	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	151,932	137,119	11
Other Accounts Receivable (143)	113,072	6,058	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	86,164	89,585	14
Materials and Supplies (150)	92,678	118,287	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	8,651		17
<b>Total Current and Accrued Assets</b>	<b>615,271</b>	<b>517,808</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	36,776	8,141	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	9,986	20
<b>Total Deferred Debits</b>	<b>36,776</b>	<b>18,127</b>	
<b>Total Assets and Other Debits</b>	<b>5,317,209</b>	<b>3,274,293</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,203,468	1,203,468	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	624,137	479,167	23
<b>Total Proprietary Capital</b>	<b>1,827,605</b>	<b>1,682,635</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,469,407	566,297	24
Advances from Municipality (223)	467,909	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,937,316</b>	<b>566,297</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	147,466	116,554	28
Payables to Municipality (233)	166,185	22,766	29
Customer Deposits (235)			30
Taxes Accrued (236)	86,239	85,337	31
Interest Accrued (237)	11,466	6,425	32
Other Current and Accrued Liabilities (238)	21,998	21,447	33
<b>Total Current and Accrued Liabilities</b>	<b>433,354</b>	<b>252,529</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,118,934	772,832	41
<b>Total Liabilities and Other Credits</b>	<b>5,317,209</b>	<b>3,274,293</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,882,449	0	0	2,769,662	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)	9,821				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	1,892,270	0	0	2,769,662	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	400,174	0	0	1,178,898	10
<b>Total Accumulated Provision</b>	400,174	0	0	1,178,898	
<b>Net Utility Plant</b>	1,492,096	0	0	1,590,764	

## 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)	
<b>Balance first of year</b>	379,097	1,096,313			<b>1,475,410</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	32,088	82,397			<b>114,485</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,364				<b>2,364</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Clearing		25,968			<b>25,968</b>	<b>9</b>
Salvage		7,731			<b>7,731</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>34,452</b>	<b>116,096</b>	<b>0</b>	<b>0</b>	<b>150,548</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	13,375	28,223			<b>41,598</b>	<b>15</b>
Cost of removal		4,568			<b>4,568</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Retirement not carried forward		720			<b>720</b>	<b>18</b>
<b>Total debits</b>	<b>13,375</b>	<b>33,511</b>	<b>0</b>	<b>0</b>	<b>46,886</b>	<b>19</b>
<b>Balance End of Year</b>	<b>400,174</b>	<b>1,178,898</b>	<b>0</b>	<b>0</b>	<b>1,579,072</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**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
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)	
<b>Electric Utility</b>							
Fuel for generation			76,845		76,845	103,497	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>76,845</b>	<b>103,497</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	76,845	103,497	1
Water utility	15,833	14,790	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>92,678</b>	<b>118,287</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Loss on advance refunding	0	0	36,776	1
Mortgage Revenue Bonds	2,209	428	0	2
<b>Total</b>			<b>36,776</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,203,468	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>1,203,468</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)	
1992 Mortgage Revenue Bonds	10/01/1992	05/01/2012	6.00%	69,407	<b>1</b>
1998 BANS	11/04/1998	11/21/1999	3.80%	1,400,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,469,407</b>	

**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)	
<b>Advances (223)</b>					
1998 GO refunding	10/15/1998	10/15/2012	4.17%	467,909	1
<b>Total for Account 223</b>				<b>467,909</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	85,337	1
<b>Accruals:</b>		
Charged water department expense	39,837	2
Charged electric department expense	60,399	3
Charged sewer department expense	1,216	4
<b>Other (explain):</b>		
FICA capitalized	3,736	5
<b>Total Accruals and other credits</b>	<b>105,188</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	85,406	6
Social Security taxes	14,551	7
PSC Remainder Assessment	3,420	8
<b>Other (explain):</b>		
Gross receipts tax	909	9
<b>Total payments and other debits</b>	<b>104,286</b>	
<b>Balance end of year</b>	<b>86,239</b>	

### 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)	
<b>Bonds (221)</b>					
1986 MRB's	2,622	12,532	15,154	0	1
1992 MRB's	3,803	19,198	22,440	561	2
1998 BANS		11,599		11,599	3
<b>Subtotal</b>	<b>6,425</b>	<b>43,329</b>	<b>37,594</b>	<b>12,160</b>	
<b>Advances from Municipality (223)</b>					
1998 GO debt refunding	0	2,666	3,360	(694)	4
<b>Subtotal</b>	<b>0</b>	<b>2,666</b>	<b>3,360</b>	<b>(694)</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>6,425</b>	<b>45,995</b>	<b>40,954</b>	<b>11,466</b>	

**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	288,667	484,165	0	0	0	<b>772,832</b>	1
<b>Add credits during year:</b>							
For Services	1,918	34,544				<b>36,462</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
School project		145,492				<b>145,492</b>	4
Sauk Street services, mains & hydrants	164,148					<b>164,148</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>454,733</b>	<b>664,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,118,934</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	7

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
none		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
none		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
Bond redemption account	51,793	3
Bond reserve account receivable	100,058	4
Bond depreciation account	50,000	5
Meter replacement account	26,556	6
Equipment account	115,292	7
Water project fund	1,238,603	8
<b>Total (Acct. 125):</b>	<b>1,582,302</b>	
<b>Notes Receivable (141):</b>		
None	0	9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	23,794	10
Electric	128,138	11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>151,932</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
Receivable from school	106,783	16
Water miscellaneous	123	17
Electric miscellaneous	6,166	18
<b>Total (Acct. 143):</b>	<b>113,072</b>	
<b>Receivables from Municipality (145):</b>		
Receivable from sewer utility	285	19
Public fire protection	75,192	20
Special assessments	6,838	21
Interest receivable on joint CD	3,203	22

### 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)	
<b>Receivables from Municipality (145):</b>		
Payroll and miscellaneous	646	23
<b>Total (Acct. 145):</b>	<b>86,164</b>	
<b>Prepayments (165):</b>		
NONE		24
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		25
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		26
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
Payable to sewer utility	50,448	27
Payable on capital projects	92,322	28
1998 benefits and wages	23,415	29
<b>Total (Acct. 233):</b>	<b>166,185</b>	
<b>Other Deferred Credits (253):</b>		
NONE		30
<b>Total (Acct. 253):</b>	<b>0</b>	

**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)	
<b>Add Average:</b>						
Utility Plant in Service	1,745,509	2,490,068	0	0	4,235,577	1
Materials and Supplies	15,311	90,171	0	0	105,482	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	389,635	1,137,605	0	0	1,527,240	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	371,700	574,183	0	0	945,883	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>999,485</b>	<b>868,451</b>	<b>0</b>	<b>0</b>	<b>1,867,936</b>	
Net Operating Income	101,583	68,638	0	0	170,221	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>10.16%</b>	<b>7.90%</b>	<b>N/A</b>	<b>N/A</b>	<b>9.11%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,203,468	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	551,652	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,755,120</b>	
<b>Net Income</b>		
Net Income	159,326	5
<b>Percent Return on Proprietary Capital</b>	<b>9.08%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

June 9, 1999

Ms. Amy Gallagher, Director of Finance  
Lodi Municipal Light And Water Utility  
113 South Main Street  
Lodi, WI 53555-1195

1998 Analytical Review DWCCA-3160-PJL

Dear Ms. Gallagher:

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

During our review, we noted that water treatment expense is reported in the Operation and Maintenance Expense schedule and water treatment plant dollars are reported in Account 332 in the Water Operating Plant in Service schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule is not completed. Please furnish this information.

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

Sincerely,

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

PJL:tlk:w:\compl\1998 analytical review letters\june 9 1999 rev letters L.dc

Referred to 1999.  
PJL

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	303,347	1
<b>Total Sales of Water</b>	<b>303,347</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	744	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,083	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>4,827</b>	
<b>Total Operating Revenues</b>	<b>308,174</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	39,103	9
Water Treatment Expenses (630-635)	2,869	10
Transmission and Distribution Expenses (640-655)	23,277	11
Customer Accounts Expenses (901-904)	17,600	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	51,817	14
<b>Total Operation and Maintenance Expenses</b>	<b>134,666</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	32,088	15
Amortization Expense (404-407)		16
Taxes (408)	39,837	17
<b>Total Other Operating Expenses</b>	<b>71,925</b>	
<b>Total Operating Expenses</b>	<b>206,591</b>	
<b>NET OPERATING INCOME</b>	<b>101,583</b>	

### 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	969	51,324	118,604	4
Commercial	110	16,695	29,530	5
Industrial	9	30,807	42,643	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,088</b>	<b>98,826</b>	<b>190,777</b>	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		101,806	8
Other Sales to Public Authorities (464)	15	5,621	10,764	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,104</b>	<b>104,447</b>	<b>303,347</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	101,806	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>101,806</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	744	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>744</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,205	10
<b>Other (specify):</b>		
Permits, reconnections, miscellaneous	878	11
<b>Total Other Water Revenues (474)</b>	<b>4,083</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	26,202	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	12,197	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	704	9
<b>Total Pumping Expenses</b>	<b>39,103</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	696	10
Chemicals (631)	2,173	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>2,869</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	8,910	14
Operation Supplies and Expenses (641)	3,137	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	6,931	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	2,470	19
Maintenance of Hydrants (654)	1,252	20
Maintenance of Other Plant (655)	577	21
<b>Total Transmission and Distribution Expenses</b>	<b>23,277</b>	

## 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,246	<b>22</b>
Accounting and Collecting Labor (902)	11,191	<b>23</b>
Supplies and Expenses (903)	2,163	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>17,600</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	4,135	<b>27</b>
Office Supplies and Expenses (921)	3,984	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	20,972	<b>30</b>
Property Insurance (924)	1,306	<b>31</b>
Injuries and Damages (925)	(579)	<b>32</b>
Employee Pensions and Benefits (926)	6,974	<b>33</b>
Regulatory Commission Expenses (928)	1,136	<b>34</b>
Miscellaneous General Expenses (930)	8,051	<b>35</b>
Transportation Expenses (933)	4,170	<b>36</b>
Maintenance of General Plant (935)	1,668	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>51,817</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>134,666</b>	

**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		35,929	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,216	2
<b>Net property tax equivalent</b>		<b>34,713</b>	
Social Security		5,168	3
PSC Remainder Assessment		785	4
Other (specify): NONE			5
FICA cleared		(829)	6
<b>Total tax expense</b>		<b>39,837</b>	

### 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			Columbia				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.215942				3
County tax rate	mills		3.936815				4
Local tax rate	mills		8.147453				5
School tax rate	mills		14.956328				6
Voc. school tax rate	mills		1.598074				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.854612</b>				10
Less: state credit	mills		1.635730				11
<b>Net tax rate</b>	mills		<b>27.218882</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.147453</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.554402</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>24.701855</b>				17
<b>Total Tax Rate</b>	mills		<b>28.854612</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.856080</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.218882</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.301539</b>				21
Utility Plant, Jan. 1	\$	<b>1,608,569</b>	1,608,569				22
Materials & Supplies	\$	<b>14,790</b>	14,790				23
<b>Subtotal</b>	\$	<b>1,623,359</b>	<b>1,623,359</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,623,359</b>	<b>1,623,359</b>				26
Assessment Ratio	dec.		0.926175				27
<b>Assessed Value</b>	\$	<b>1,503,515</b>	<b>1,503,515</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.301539</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>35,034</b>	<b>35,034</b>				30
Tax Equivalent per 1994 PSC Report	\$	35,929					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>35,929</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,200		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)	23,929		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>25,129</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	99,738		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	37,996	32,797	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	700	515	20
<b>Total Pumping Plant</b>	<b>138,434</b>	<b>33,312</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,118		23
<b>Total Water Treatment Plant</b>	<b>16,118</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	500	596	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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			1,200 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)			23,929 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>25,129</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			99,738 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	8,300		62,493 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,215 20
<b>Total Pumping Plant</b>	<b>8,300</b>	<b>0</b>	<b>163,446</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			16,118 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>16,118</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			1,096 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	32,762		26
Transmission and Distribution Mains (343)	829,896	195,584	27
Fire Mains (344)	0		28
Services (345)	244,735	17,812	29
Meters (346)	112,731	12,659	30
Hydrants (348)	129,395	26,277	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,350,019</b>	<b>252,928</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	8,430		34
Office Furniture and Equipment (391)	6,852		35
Computer Equipment (391.1)	6,534		36
Transportation Equipment (392)	37,454		37
Stores Equipment (393)	388		38
Tools, Shop and Garage Equipment (394)	14,226		39
Laboratory Equipment (395)	802		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,663		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,520	1,015	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>78,869</b>	<b>1,015</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,608,569</b>	<b>287,255</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,608,569</b>	<b>287,255</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			32,762 26
Transmission and Distribution Mains (343)	3,200		1,022,280 27
Fire Mains (344)			0 28
Services (345)	275		262,272 29
Meters (346)	1,600		123,790 30
Hydrants (348)			155,672 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>5,075</b>	<b>0</b>	<b>1,597,872</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			8,430 34
Office Furniture and Equipment (391)			6,852 35
Computer Equipment (391.1)			6,534 36
Transportation Equipment (392)			37,454 37
Stores Equipment (393)			388 38
Tools, Shop and Garage Equipment (394)			14,226 39
Laboratory Equipment (395)			802 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			2,663 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,535 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>79,884</b>
<b>Total utility plant in service directly assignable</b>	<b>13,375</b>	<b>0</b>	<b>1,882,449</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>13,375</b>	<b>0</b>	<b>1,882,449</b>

## 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			6,800	<b>6,800</b>	1
February			6,134	<b>6,134</b>	2
March			7,374	<b>7,374</b>	3
April			6,611	<b>6,611</b>	4
May			7,909	<b>7,909</b>	5
June			11,120	<b>11,120</b>	6
July			19,265	<b>19,265</b>	7
August			19,551	<b>19,551</b>	8
September			14,904	<b>14,904</b>	9
October			7,409	<b>7,409</b>	10
November			7,215	<b>7,215</b>	11
December			7,344	<b>7,344</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>121,636</b>	<b>121,636</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				304	13
Less: Other utility use				604	14
Other utility use explanation:					15
Fires, reservoir flushing, main breaks, watering new roads and fairground use					
Water pumped into distribution system				<b>120,728</b>	16
Less: Water sold				104,447	17
Losses and unaccounted for				<b>16,281</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>13%</b>	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				950	21
Date of maximum: 7/21/1998					22
Cause of maximum:					23
Lodi Canning company use					
Minimum gallons pumped by all methods in any one day during reporting year				61	24
Date of minimum: 4/9/1998					25
Total KWH used for pumping for the year				38,908	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
COLUMBUS STREET	2	334	12	0	Yes	<b>1</b>
CHESTNUT/STRANGEWAY	3	300	30	0	Yes	<b>2</b>

## 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	2	3	1
Location	COLUMBUS	COLUMBUS	STRANGWAY	2
Purpose	P	B	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	PEERLESS	GOULDS	5
Year Installed	1935	1986	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	500	1,000	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	MARATHON	GENERAL ELECTRIC	9 10
Year Installed	1935	1986	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	50	100	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	<b>3</b>
Year constructed	1984	1962	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	184	92	<b>6</b>
Total capacity in gallons	175,000	146,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)			<b>10</b>
Filters, type (gravity, pressure, other, none)			<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			<b>12</b>
Is a corrosion control chemical used (yes, no)?			<b>13</b>
Is water fluoridated (yes, no)?			<b>14</b>

### 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	588	0	0	0	588	1
M	D	3.000	485	0	0	0	485	2
M	D	4.000	23,021	0	1,640	0	21,381	3
M	D	6.000	29,400	0	0	0	29,400	4
M	D	8.000	21,207	2,752	0	0	23,959	5
M	D	10.000	879	2,737	0	0	3,616	6
M	D	12.000	5,727	88	0	0	5,815	7
<b>Total Within Municipality</b>			<b>81,307</b>	<b>5,577</b>	<b>1,640</b>	<b>0</b>	<b>85,244</b>	
<b>Total Utility</b>			<b>81,307</b>	<b>5,577</b>	<b>1,640</b>	<b>0</b>	<b>85,244</b>	

### 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	0.375	10	0	0	0	10		1
L	0.625	205	0	0	0	205		2
M	0.750	353	0	0	0	353		3
M	1.000	354	26	11	0	369		4
M	1.250	4	0	0	0	4		5
M	1.500	39	1	0	0	40		6
M	2.000	21	0	0	0	21		7
M	4.000	2	0	0	0	2		8
M	6.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>989</b>	<b>27</b>	<b>11</b>	<b>0</b>	<b>1,005</b>	<b>0</b>	

### 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	1,045	84	64	0	1,065	65	1
1.000	23	2	0	4	29	0	2
1.250	6	0	0	0	6	0	3
1.500	10	0	0	0	10	0	4
2.000	15	0	0	0	15	0	5
3.000	4	1	0	0	5	0	6
4.000	1	0	0	0	1	0	7
6.000	2	0	0	0	2	1	8
8.000	2	0	0	0	2	0	9
<b>Total:</b>	<b>1,108</b>	<b>87</b>	<b>64</b>	<b>4</b>	<b>1,135</b>	<b>66</b>	

#### 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	963	78	6	3	0	15	1,065	1
1.000	6	18	2	3	0	0	29	2
1.250	0	2	0	3	0	1	6	3
1.500	0	6	0	0	0	4	10	4
2.000	0	6	1	5	0	3	15	5
3.000	0	0	0	4	0	1	5	6
4.000	0	0	0	0	0	1	1	7
6.000	0	0	1	0	0	1	2	8
8.000	0	0	0	0	0	2	2	9
<b>Total:</b>	<b>969</b>	<b>110</b>	<b>10</b>	<b>18</b>	<b>0</b>	<b>28</b>	<b>1,135</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	120	13			133	2
<b>Total Fire Hydrants</b>	<b>120</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>133</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	133
Number of distribution system valves end of year:	343
Number of distribution valves operated during year:	343

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

- 651 - fewer main breaks in 1998.
  - 652 - insurance refund on service repair
  - 653 - fewer hydrants repaired in 1998
  - 902 - have two people in office in 1998
  - 923 - water impact study and financial forecast completed in 1998
- 

### Pumping & Power Equipment (Page W-13)

Costs incurred in 1998 were for completion of pump #3 at Strangeway and retirement of the rest of the old pump.

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### Water Mains (Page W-15)

Mains added were developer contributed.

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### Water Services (Page W-16)

New services were contributed by the developer.

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### Meters (Page W-17)

Adjustment made to adjust meter count to actual.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,366,003	1
<b>Total Sales of Electricity</b>	<b>1,366,003</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	4,965	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,446	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	10,786	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>18,197</b>	
<b>Total Operating Revenues</b>	<b>1,384,200</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	909,672	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	107,860	11
Customer Accounts Expenses (901-904)	32,442	12
Sales Expenses (910)	1,682	13
Administrative and General Expenses (920-935)	121,110	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,172,766</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	82,397	15
Amortization Expense (404-407)		16
Taxes (408)	60,399	17
<b>Total Other Expenses</b>	<b>142,796</b>	
<b>Total Operating Expenses</b>	<b>1,315,562</b>	
<b>NET OPERATING INCOME</b>	<b>68,638</b>	

### 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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,965	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,965</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
Pole contact rental income	2,446	5
<b>Total Rent from Electric Property (454)</b>	<b>2,446</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
Sales tax discounts, and in 1998 merchandising & contract revenues included here	10,786	7
<b>Total Other Electric Revenues (456)</b>	<b>10,786</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## 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)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	909,672	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>909,672</b>	
<b>Total Power Production Expenses</b>	<b>909,672</b>	
<b>TRANSMISSION EXPENSES</b>		
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)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	8,350	21
Line and Station Supplies and Expenses (562)	2,649	22
Street Lighting and Signal System Expenses (565)	1,698	23
Meter Expenses (566)	5,404	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	54,552	28
Maintenance of Line Transformers (573)	4,212	29
Maintenance of Street Lighting and Signal Systems (574)	3,767	30
Maintenance of Meters (575)	925	31
Maintenance of Miscellaneous Distribution Plant (576)	26,303	32
<b>Total Distribution Expenses</b>	<u>107,860</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	5,875	33
Accounting and Collecting Labor (902)	24,891	34
Supplies and Expenses (903)	1,676	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<u>32,442</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	1,682	37
<b>Total Sales Expenses</b>	<u>1,682</u>	

## 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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	8,859	<b>38</b>
Office Supplies and Expenses (921)	8,759	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	34,274	<b>41</b>
Property Insurance (924)	2,280	<b>42</b>
Injuries and Damages (925)	(2,228)	<b>43</b>
Employee Pensions and Benefits (926)	26,443	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	17,181	<b>46</b>
Transportation Expenses (933)	23,648	<b>47</b>
Maintenance of General Plant (935)	1,894	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>121,110</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,172,766</b>	

### 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		50,379	1
Social Security		9,383	2
Wisconsin Gross Receipts Tax		909	3
PSC Remainder Assessment		2,635	4
Other (specify): NONE			5
FICA cleared		(2,907)	6
<b>Total tax expense</b>		<b><u>60,399</u></b>	

### 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			Columbia				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.215942				3
County tax rate	mills		3.936815				4
Local tax rate	mills		8.147453				5
School tax rate	mills		14.956328				6
Voc. school tax rate	mills		1.598074				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.854612</b>				10
Less: state credit	mills		1.635730				11
<b>Net tax rate</b>	mills		<b>27.218882</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.147453</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.554402</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>24.701855</b>				17
<b>Total Tax Rate</b>	mills		<b>28.854612</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.856080</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.218882</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.301539</b>				21
Utility Plant, Jan. 1	\$	<b>2,252,296</b>	2,252,296				22
Materials & Supplies	\$	<b>103,497</b>	103,497				23
<b>Subtotal</b>	\$	<b>2,355,793</b>	<b>2,355,793</b>				24
Less: Plant Outside Limits	\$	<b>21,433</b>	21,433				25
<b>Taxable Assets</b>	\$	<b>2,334,360</b>	<b>2,334,360</b>				26
Assessment Ratio	dec.		0.926175				27
<b>Assessed Value</b>	\$	<b>2,162,026</b>	<b>2,162,026</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.301539</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>50,379</b>	<b>50,379</b>				30
Tax Equivalent per 1994 PSC Report	\$	49,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>50,379</b>					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)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

### ELECTRIC UTILITY PLANT IN SERVICE

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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)	
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
 <b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	49,086		34
Structures and Improvements (361)	3,307		35
Station Equipment (362)	327,354		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	268,264	127,359	38
Overhead Conductors and Devices (365)	259,224	84,895	39
Underground Conduit (366)	2,317		40
Underground Conductors and Devices (367)	281,123	210,911	41
Line Transformers (368)	375,028	15,300	42
Services (369)	209,162	20,253	43
Meters (370)	79,717	8,484	44
Installations on Customers' Premises (371)	19,116		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	90,255	15,227	47
<b>Total Distribution Plant</b>	<b>1,963,953</b>	<b>482,429</b>	
 <b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	27,559		49
Office Furniture and Equipment (391)	18,001		50
Computer Equipment (391.1)	18,069		51
Transportation Equipment (392)	132,771	105,701	52
Stores Equipment (393)	1,236		53
Tools, Shop and Garage Equipment (394)	39,182		54
Laboratory Equipment (395)	2,943		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	5,242		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			49,086 34
Structures and Improvements (361)			3,307 35
Station Equipment (362)			327,354 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,392		394,231 38
Overhead Conductors and Devices (365)	560		343,559 39
Underground Conduit (366)			2,317 40
Underground Conductors and Devices (367)	70		491,964 41
Line Transformers (368)	1,035		389,293 42
Services (369)	36		229,379 43
Meters (370)	720		87,481 44
Installations on Customers' Premises (371)			19,116 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	130		105,352 47
<b>Total Distribution Plant</b>	<b>3,943</b>	<b>0</b>	<b>2,442,439</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			27,559 49
Office Furniture and Equipment (391)			18,001 50
Computer Equipment (391.1)			18,069 51
Transportation Equipment (392)	25,000		213,472 52
Stores Equipment (393)			1,236 53
Tools, Shop and Garage Equipment (394)			39,182 54
Laboratory Equipment (395)			2,943 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			5,242 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)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	1,519		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>246,522</b>	<b>105,701</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,210,475</b>	<b>588,130</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
<b>Total utility plant in service</b>	<b>2,210,475</b>	<b>588,130</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			1,519 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>25,000</b>	<b>0</b>	<b>327,223</b>
<b>Total utility plant in service directly assignable</b>	<b>28,943</b>	<b>0</b>	<b>2,769,662</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>28,943</b>	<b>0</b>	<b>2,769,662</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	1.00	25.00	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	0.00	7.50	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
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
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	20	7
Nonfarm	102	8
<b>Total</b>	<b>122</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>122</b>	<b>14</b>

### 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	3,410	Monday	01/12/1998	18:00	2,077	<b>1</b>
February	02	3,634	Wednesday	02/11/1998	18:00	1,776	<b>2</b>
March	03	3,529	Friday	03/13/1998	11:00	1,901	<b>3</b>
April	04	3,378	Thursday	04/16/1998	10:00	1,693	<b>4</b>
May	05	4,253	Thursday	05/28/1998	17:00	1,815	<b>5</b>
June	06	5,327	Thursday	06/25/1998	15:00	2,019	<b>6</b>
July	07	5,315	Wednesday	07/15/1998	16:00	2,381	<b>7</b>
August	08	5,166	Friday	08/21/1998	16:00	2,397	<b>8</b>
September	09	4,096	Tuesday	09/01/1998	16:00	2,015	<b>9</b>
October	10	3,516	Monday	10/05/1998	11:00	1,834	<b>10</b>
November	11	3,593	Thursday	11/19/1998	18:00	1,849	<b>11</b>
December	12	4,147	Monday	12/21/1998	18:00	2,093	<b>12</b>
<b>Total</b>		<b>49,364</b>				<b>23,850</b>	

**System Name** Lodi Light and Water Utility

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

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

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	23,850	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>23,850</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	21,865	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	505	22
<b>Total Used by Company</b>	<b>505</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>22,370</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,480	27
<b>Total Energy Losses</b>	<b>1,480</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.2055%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>23,850</b>	<b>30</b>

### 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)
<b>Residential Sales</b>				
Residential	RG-1	1,235	9,675	1
Water heating	RW-1	12	39	2
<b>Total Sales for Residential Sales</b>		<b>1,247</b>	<b>9,714</b>	
<b>Commercial &amp; Industrial</b>				
General sales	CG-1	173	5,048	3
Large power	CP-2	20	7,059	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>193</b>	<b>12,107</b>	
<b>Public Street &amp; Highway Lighting</b>				
Street lighting	MS-1	1	44	5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>44</b>	
<b>Sales for Resale</b>				
NONE				6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,441</b>	<b>21,865</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		586,634	12,123	<b>598,757</b>	<b>1</b>
		6,642	32	<b>6,674</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>593,276</b>	<b>12,155</b>	<b>605,431</b>	
		332,819	5,497	<b>338,316</b>	<b>3</b>
27,647		389,174	7,694	<b>396,868</b>	<b>4</b>
<b>27,647</b>	<b>0</b>	<b>721,993</b>	<b>13,191</b>	<b>735,184</b>	
		25,462	(74)	<b>25,388</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>25,462</b>	<b>(74)</b>	<b>25,388</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>27,647</b>	<b>0</b>	<b>1,340,731</b>	<b>25,272</b>	<b>1,366,003</b>	

### 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	Substations				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Substations				5
Total of 12 Monthly Maximum Demands -- kW	49,364				6
Average load factor	<b>66.1649%</b>				7
Total Cost of Purchased Power	909,672				8
Average cost per kWh	<b>0.0382</b>				9
On-Peak Hours (if applicable)	8 a.m. - 10 p.m.				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,041	1,040			12
February	1,001	1,077			13
March	906	870			14
April	960	942			15
May	898	797			16
June	883	932			17
July	1,050	970			18
August	1,281	1,100			19
September	1,160	1,237			20
October	992	1,022			21
November	944	891			22
December	898	951			23
<b>Total kWh (000)</b>	<b>12,014</b>	<b>11,829</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		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
<b>Cost per kWh of Net Generation (\$)</b>		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
<b>Total kWh (000)</b>	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

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

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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							
<b>Total</b>							<b><u>0</u></b>
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						
<b>Total</b>						<b><u>0</u></b>
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.

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

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.

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

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	Lodi	Lodi-Ind 1	Lodi-IND 2	Lodi-IND 3		1
Voltage--High Side	4,160	4,160	4,160	4,160		2
Voltage--Low Side	2,400	2,400	2,400	2,400		3
Num. Main Transformers in Operation	1	1	1	1		4
Capacity of Transformers in kVA	5,000	1,667	1,667	1,667		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW	5,315					7
Dt and Hr of Such Maximum Demand	07/15/1998					8
	16:00					9
Kwh Output	5,315					10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						24
Voltage--High Side						25
Voltage--Low Side						26
Num. of Main Transformers in Operation						27
Capacity of Transformers in kVA						28
Number of Spare Transformers on Hand						29
15-Minute Maximum Demand in kW						30
Dt and Hr of Such Maximum Demand						31
						32
Kwh Output						33

**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	1,603	429	14,779	1
Acquired during year	120	22	2,587	2
<b>Total</b>	<b>1,723</b>	<b>451</b>	<b>17,366</b>	<b>3</b>
Retired during year	36	14	487	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,687</b>	<b>437</b>	<b>16,879</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,591	389	15,089	8
In utility's use	19	7	165	9
Inactive transformers on system		0		10
Locked meters on customers' premises				11
In stock	77	41	1,625	12
<b>Total end of year</b>	<b>1,687</b>	<b>437</b>	<b>16,879</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
NONE				1
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Ornamental</b>				
Mercury Vapor	175	8	6,000	2
Mercury Vapor	400	11	22,165	3
Other	70	11	3,410	4
Other	100	53	28,991	5
Other	250	10	10,000	6
Other	400	2	4,030	7
<b>Total</b>		<b>95</b>	<b>74,596</b>	
<b>Other</b>				
Mercury Vapor	175	63	47,250	8
Mercury Vapor	250	3	3,000	9
Other	100	81	44,307	10
Other	150	89	118,726	11
Other	250	14	14,000	12
<b>Total</b>		<b>250</b>	<b>227,283</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

Account 562 - purchased more supplies  
Account 573 - increase in maintenance due to storm damage  
Account 902 - added additional office personnel in 1998  
Account 923 - more engineering in 1998  
Account 928 - repairs to trucks and equipment increased in 1998; began clearing depreciation expense in 1998.

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### Electric Utility Plant in Service (Page E-06)

Account 392 - new digger truck, retired old truck

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