



3013 (02-09-04)

ANNUAL REPORT

OF

Name: RIVER FALLS MUNICIPAL UTILITY

Principal Office: 125 EAST ELM STREET
RIVER FALLS, WI 54022

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIVER FALLS MUNICIPAL UTILITY

Utility Address: 125 EAST ELM STREET
RIVER FALLS, WI 54022

When was utility organized? 1/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR VICTOR C MARMA

Title: GENERAL MANAGER

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

E-mail Address: vic@wppisys.org

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: VIRCHOW, KRAUSE, AND COMPANY

Title:

Office Address: VIRCHOW, KRAUSE, AND COMPANY

4600 AMERICAN PARKWAY
P.O. BOX 7389
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 3/10/1999

Period covered by most recent audit: 12/31/1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR CARL GAULKE
Title: UTILITY FINANCE DIRECTOR

Office Address:
125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906
Fax Number: (715) 425 - 7217

E-mail Address: carlhg@wppisys.org

Name: MR NEIL WILLIAMS
Title: POWER PLANT SUPERINTENDENT

Office Address:
125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0917
Fax Number: (715) 425 - 0919

E-mail Address:

Name: MR ROGER DELONG
Title: UTILITY ELECTRIC SUPERINTENDENT

Office Address:
125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0928 EXT 104
Fax Number: (715) 425 - 7217

E-mail Address:

Name: MR VICTOR C MARMA
Title: GENERAL MANAGER

Office Address:
125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0938
Fax Number: (715) 425 - 7217

E-mail Address: vic@wppisys.org

Name of utility commission/committee: CITY OF RIVER FALLS UTILITY COMMISSION

Names of members of utility commission/committee:

- MR JAMES DIECK
- MR JOHN HILL, PRESIDENT
- MR MIKE JANSE, SECRETARY
- MR WARREN LEONARD, VICE PRESIDENT
- MR JAMES MURPHY
- MR TOM O'CONNELL

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	7,536,686	6,940,823	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,828,917	5,191,019	2
Depreciation Expense (403)	531,209	506,553	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	473,746	468,888	5
Total Operating Expenses	6,833,872	6,166,460	
Net Operating Income	702,814	774,363	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	702,814	774,363	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	230,202	125,845	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	230,202	125,845	
Total Income	933,016	900,208	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,391	325	13
Total Miscellaneous Income Deductions	1,391	325	
Income Before Interest Charges	931,625	899,883	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	221,606	148,471	14
Amortization of Debt Discount and Expense (428)	10,234	8,512	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	633	789	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	232,473	157,772	
Net Income	699,152	742,111	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,194,983	8,452,872	20
Balance Transferred from Income (433)	699,152	742,111	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)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,894,135	9,194,983	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS AND SPECIAL FUNDS	230,202	5
Total (Acct. 419):	230,202	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW SPECIAL ASSESSMENTS	1,391	8
Total (Acct. 426):	1,391	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,022,714	6,513,972	0	0	7,536,686	1
Less: interdepartmental sales	1,528		0	0	1,528	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	94	2,422			2,516	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	1,021,092	6,511,550	0	0	7,532,642	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	189,050		189,050	1
Electric operating expenses	726,215		726,215	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	22,506		22,506	8
Electric utility plant accounts	78,176		78,176	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	399		399	13
Accum. prov. for depreciation of electric plant	5,209		5,209	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,021,555	0	1,021,555	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	22,865,415	20,525,285	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,689,764	7,226,556	2
Net Utility Plant	15,175,651	13,298,729	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,175,651	13,298,729	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,031,839	1,083,099	7
Other Investments (124)	0	0	8
Special Funds (125-128)	3,775,365	1,265,327	9
Total Other Property and Investments	4,807,204	2,348,426	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	259,606	169,362	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	250	250	12
Temporary Cash Investments (136)	1,018,759	407,933	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	603,392	581,209	15
Other Accounts Receivable (143)	20,852	35,281	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	3,286	4,859	18
Materials and Supplies (151-163)	284,196	284,620	19
Prepayments (165)	27,170	27,510	20
Interest and Dividends Receivable (171)	31,041	4,259	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,248,552	1,515,283	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	137,068	64,877	24
Other Deferred Debits (182-186)	0	830	25
Total Deferred Debits	137,068	65,707	
Total Assets and Other Debits	22,368,475	17,228,145	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	300,000	300,000	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	9,894,135	9,194,983	28
Total Proprietary Capital	10,194,135	9,494,983	
LONG-TERM DEBT			
Bonds (221-222)	6,462,435	2,475,311	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	6,462,435	2,475,311	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	611,117	546,447	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	13,779	16,804	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	124,088	28,335	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	47,826	28,770	40
Miscellaneous Current and Accrued Liabilities (242)	169,261	151,152	41
Total Current and Accrued Liabilities	966,071	771,508	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,745,834	4,486,343	49
Total Liabilities and Other Credits	22,368,475	17,228,145	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,313,726	0	0	13,854,353	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)	1,887			1,695,449	7
Total Utility Plant	7,315,613	0	0	15,549,802	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,143,204	0	0	6,546,560	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,143,204	0	0	6,546,560	
Net Utility Plant	6,172,409	0	0	9,003,242	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,030,036	6,196,520			7,226,556	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	126,784	404,425			531,209	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,329				13,329	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARING	5,291	37,268			42,559	9
Salvage	0	5,849			5,849	10
Other credits (specify):						11
SALE OF SCRAP WIRE, JUNK POI	422	2,381			2,803	12
Total credits	145,826	449,923	0	0	595,749	13
Debits during year						14
Book cost of plant retired	30,623	93,168			123,791	15
Cost of removal	2,035	6,715			8,750	16
Other debits (specify):						17
					0	18
Total debits	32,658	99,883	0	0	132,541	19
Balance End of Year	1,143,204	6,546,560	0	0	7,689,764	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	22,148				22,148	24,062	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			252,348		252,348	250,951	3
Total Electric Utility					274,496	275,013	

Account	Total End of Year	Amount Prior Year	
Electric utility total	274,496	275,013	1
Water utility (154)	9,700	9,607	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	284,196	284,620	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC MORTGAGE REVENUE BOND 1994	2,832	E428	30,423	1
ELECTRIC MORTGAGE REVENUE BOND 1998	1,723	E428	80,703	2
PUBLIC WORKS GARAGE FUND 1989	898	EW428	824	3
WATER WORKS MORTGAGE REVENUE BOND 1991	1,797	W428	13,927	4
WATER WORKS MORTGAGE REVENUE BOND 1992	2,985	W428	11,191	5
Total			137,068	
Unamortized premium on debt (251)				
NONE	0	0	0	6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	300,000	1
Changes during year (explain):		2
Balance end of year	300,000	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
PUBLIC WORKS GARAGE G.O. BONDS	10/10/1989	12/01/1999	7.00%	88,000	1
WATER WORKS MORTG. REVENUE BONDS	05/14/1991	10/01/2006	7.00%	515,000	2
ELECTRIC MORTG. REVENUE BONDS 1994	04/05/1994	10/01/2009	6.00%	950,000	3
WATER WORKS MORTG. REVENUE BONDS 1994	06/23/1994	10/01/2002	6.00%	300,000	4
ADVANCE FROM ELECTRIC UTILITY TO WATER	12/01/1997	12/01/2006	5.00%	324,435	5
ELECTRIC MORTG. REVENUE BOND, 1998	06/23/1998	10/01/2013	4.45%	4,285,000	6
Total Bonds (Account 221):				6,462,435	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 6,462,435

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	144,047	2
Charged electric department expense	329,699	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	473,746	
Taxes paid during year:		
County, state and local taxes	387,939	6
Social Security taxes	68,842	7
PSC Remainder Assessment	9,077	8
Other (explain):		
WI Gross Receipts Tax	7,888	9
Total payments and other debits	473,746	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
PUBLIC WORKS GARAGE 1989	931	10,725	11,180	476	1
WATER WORKS MORTGAGE REVENUE 1991	9,229	36,153	36,915	8,467	2
WATER WORKS MORTGAGE REVENUE 1992	5,020	19,251	20,080	4,191	3
ELECTRIC MORTGAGE REVENUE BOND 1994	13,155	51,873	52,620	12,408	4
ADVANCE FROM ELECTRIC TO WATER	0	16,124	16,124	0	5
ELECTRIC MORTGAGE REVENUE BONDS		87,480	(11,066)	98,546	6
Subtotal	28,335	221,606	125,853	124,088	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	0	633	633	0	9
Subtotal	0	633	633	0	
Total	28,335	222,239	126,486	124,088	

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	3,142,462	1,343,881	0	0	0	4,486,343	1
Add credits during year:							
For Services	18,296					18,296	2
For Mains	75,635					75,635	3
Other (specify):							
RESERVE AVAILABILITY FUND	141,150					141,150	4
PRIMARY EXTENSION		24,410				24,410	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	3,377,543	1,368,291	0	0	0	4,745,834	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCES FROM WATER AND SEWER UTILITY	1,031,839	1
Total (Acct. 123):	1,031,839	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
STREET LIGHTING FUND	15,715	3
CAPACITY PAYMENT RESERVE	417,221	4
HYDRO REPAIR RESERVE FUND	54,452	5
UTILITY VEHICLE FUND	208,506	6
WATER UTILITY IMPROVEMENTS	36,875	7
DSM PROGRAM DEVELOPMENT	65,025	8
ELECTRIC UTILITY SYSTEM IMPROVEMENT	306,301	9
SUBSTATION RESERVE FUND	186,733	10
DISTRIBUTION DEVELOPMENT RESERVE FUND	84,553	11
TRANSMISSION RESERVE FUND	106,041	12
ELECTRIC UTILITY IMPROVEMENT FUNDS	2,282,345	13
Total (Acct. 125):	3,763,767	
Depreciation Fund (126):		
NONE		14
Total (Acct. 126):	0	
Other Special Funds (128):		
CUSTOMER DEPOSITS	11,598	15
Total (Acct. 128):	11,598	
Interest Special Deposits (132):		
NONE		16
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		17
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		18
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	109,055	19
Electric	494,337	20

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Customer Accounts Receivable (142):		
Sewer (Regulated)		21
Other (specify):		
NONE		22
Total (Acct. 142):		603,392
Other Accounts Receivable (143):		
Sewer (Non-regulated)		23
Merchandising, jobbing and contract work		24
Other (specify):		
ELECTRIC	19,918	25
WATER	934	26
Total (Acct. 143):		20,852
Receivables from Municipality (145):		
ELECTRIC	3,136	27
WATER	150	28
Total (Acct. 145):		3,286
Prepayments (165):		
INSURANCE	8,153	29
HEALTH INSURANCE	13,232	30
DENTAL/DISABILITY	1,890	31
MAINT. AGREEMENT/MISCELLANEOUS	3,895	32
Total (Acct. 165):		27,170
Extraordinary Property Losses (182):		
NONE		33
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		34
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		35
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		36
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		37
Total (Acct. 186):		0

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	38
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	39
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,111,763	13,686,106	0	0	20,797,869	1
Materials and Supplies	9,653	274,754	0	0	284,407	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,086,620	6,371,540	0	0	7,458,160	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,260,002	1,356,086	0	0	4,616,088	6
Other (specify):					0	7
Average Net Rate Base	2,774,794	6,233,234	0	0	9,008,028	
Net Operating Income	280,946	421,868	0	0	702,814	8
Net Operating Income as a percent of Average Net Rate Base	10.12%	6.77%	N/A	N/A	7.80%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	300,000	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	9,544,559	3
Other (Specify):		4
Total Average Proprietary Capital	9,844,559	
Net Income		
Net Income	699,152	5
Percent Return on Proprietary Capital	7.10%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Purchased \$4,285,000 Electric utility Revenue Bonds, Series 1998A, for 8600 KW diesel electric generating equipment, move 4kv genreation to 12.5 kv bus, and loop feeder #3 to 556 line.

FINANCIAL SECTION FOOTNOTES

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

Interest Paid During Year (d), Electric Mortgage Revenue Bonds, 1998, value (11,066) - This is accrued interest on receipt of bond funds for 1998 Electric Mortgage Revenue.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 7, 1999

Elaine Engelke, Financial Specialist
 Division of Water, Compliance, and Consumer Affairs
 Public service Commission
 PO Box 7854
 610 N Whitney Way
 Madison, WI 53707-7854

RE: 1998 Analytical Review DWCCA-5110-ELE

Dear Elaine:

This letter is in response to your e-mail of June 8, 1999 regarding our 1998 River Falls Municipal Utility Annual Report.

1. Page W-8, line 43, column (c), account 397.1, SCADA Equipment. This is a new account which was previously not used. The depreciation rate of 9.17 percent will be used for account 397.1 effective January 1, 1999.

2. The statistics for waste treatment plant on the Reservoir, Standpipes, and Water Treatment schedule are as follows:

Page W-16:

Particulars	Unit A	Unit B	Unit C
(a)	(b)	(c)	(d)

Identification number or name GOLFVIEW TOWER MOUND RESERVOIR SYCAMORE TOWER

WATER TREATMENT PLANT	12			
Disinfection, type of equipment				13
(gas, liquid, powder, other)	Gas	Gas	Gas	14
Points of application	15			
(wellhouse, central activities				16
booster station, other	Wellhouse	Wellhouse	Wellhouse	17
Filters, type (gravity, pressure				18
other, none)	None	None	None	19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
=1.2 m.g.d.)	N/A	N/A	N/A	22
Is a corrosion control chemical				23
used (yes, no)?	yes	yes	yes	24
Is water fluoridated (yes, no)?	yes	yes	yes	25

We will update our 1998 report to include these changes.

3. The total for transmission and distribution expenses increased by \$72,885 from 1997 on the Water Operation and Maintenance Expense schedule. This is largely due to the cleaning, sandblasting, painting and minor repairs of the 300,000 gallon elevated water tower in the amount of

FINANCIAL SECTION FOOTNOTES

\$52,695.00 for the contractor. The water utility also had extra labor charged to account W672 due to the painting project. We also experienced an above average amount of water main breaks in 1998. Account W673 is \$9,972 more than 1997 due to extra costs from the main breaks.

4. The total for other power generation expenses increased \$167,427 due to extra generation at our municipal power plant for our wholesale power supplier. Account E547, Fuel, increased by \$101,459. Also, additional labor and maintenance costs were incurred due to generation. The total for customer account increased \$16,027 from 1997 on the Electric Operation and Maintenance Expense schedule. This is due to the increase of additional staff.

Please let me know if you need any additional information regarding this matter.

Sincerely,

Carl Gaulke
Utility Finance Director

CHG/cef

June 7, 1999

Mr. Victor C. Marma, General Manager
River Falls Municipal Utility
125 East Elm Street
River Falls, WI 54022

1998 Analytical Review DWCCA-5110-ELE

Dear Mr. Marma:

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

1. Page W-8, line 43, column (c), reports a \$115,574 addition to Account 397.1, SCADA Equipment. This is an account which was previously not used by the water utility. A depreciation rate of 9.17 percent is authorized for Account 397.1, effective January 1, 1999.

2. During our review, we noted \$46,319 reported in Account 332, Water Treatment Equipment on the Water Utility Plant in Service schedule. We also noted \$21,921 reported for Chemicals expense in the Water Operation and

FINANCIAL SECTION FOOTNOTES

~~noted \$21,921 reported for chemicals expense in the Water Operation and Maintenance Expenses schedule. However, the statistics were not provided for water treatment plant on the Reservoirs, Standpipes and Water Treatment schedule. Please provide the water treatment plant statistics.~~

3. During our review, we noted that the total for transmission and distribution expenses increased \$72,885 from 1997 on the Water Operation and Maintenance Expense schedule. Please furnish an explanation for this increase.

4. During our review, we noted that the total for other power generation expenses increased \$167,427, and the total for customer account expense increased \$16,027, from 1997 on the Electric Operation and Maintenance Expenses schedule. Please furnish an explanation for these increases.

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) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlk

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	994,620	1
Total Sales of Water	994,620	
Other Operating Revenues		
Forfeited Discounts (470)	3,625	2
Miscellaneous Service Revenues (471)	5,088	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	19,381	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	28,094	
Total Operating Revenues	1,022,714	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	79,031	9
Water Treatment Expenses (640-652)	33,763	10
Transmission and Distribution Expenses (660-678)	188,554	11
Customer Accounts Expenses (901-905)	37,564	12
Sales Expenses (910)	17	13
Administrative and General Expenses (920-932)	132,008	14
Total Operation and Maintenance Expenses	470,937	
Other Operating Expenses		
Depreciation Expense (403)	126,784	15
Amortization Expense (404-407)		16
Taxes (408)	144,047	17
Total Other Operating Expenses	270,831	
Total Operating Expenses	741,768	
NET OPERATING INCOME	280,946	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	18	83	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	18	83	
Metered Sales to General Customers (461)				
Residential	2,832	180,857	385,854	4
Commercial	346	108,640	149,366	5
Industrial				6
Total Metered Sales to General Customers (461)	3,178	289,497	535,220	
Private Fire Protection Service (462)	73		31,763	7
Public Fire Protection Service (463)	3,186		325,806	8
Other Sales to Public Authorities (464)	56	88,490	100,220	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	1,057	1,528	12
Total Sales of Water	6,495	379,062	994,620	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	325,692	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)	114	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	325,806	
Forfeited Discounts (470):		
Customer late payment charges	3,625	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,625	
Miscellaneous Service Revenues (471):		
Flushing Agreements Private Hydrants	3,825	7
Reconnection Fees	550	8
Testing Backflow Preventors	500	9
NSF Checks	180	10
Miscellaneous Revenues	33	11
Total Miscellaneous Service Revenues (471)	5,088	
Rents from Water Property (472):		
NONE		12
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		13
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,859	14
Other (specify):		
Miscellaneous	7,522	15
Total Other Water Revenues (474)	19,381	
Amortization of Construction Grants (475):		
NONE		16
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	2,298	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	40,821	17
Pumping Labor and Expenses (624)	17,986	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	60	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	5,988	23
Maintenance of Power Production Equipment (632)	747	24
Maintenance of Pumping Equipment (633)	11,131	25
Total Pumping Expenses	79,031	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	3,749	26
Chemicals (641)	21,921	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	5,731	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	2,362	33
Total Water Treatment Expenses	33,763	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	6,738	34
Storage Facilities Expenses (661)	2,151	35
Transmission and Distribution Lines Expenses (662)	16,765	36
Meter Expenses (663)	26,866	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	5,130	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	4,946	41
Maintenance of Structures and Improvements (671)	6,566	42
Maintenance of Distribution Reservoirs and Standpipes (672)	55,860	43
Maintenance of Transmission and Distribution Mains (673)	31,033	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	7,474	46
Maintenance of Meters (676)	14,652	47
Maintenance of Hydrants (677)	10,373	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	188,554	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	8,532	51
Customer Records and Collection Expenses (903)	28,938	52
Uncollectible Accounts (904)	94	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	37,564	
 SALES EXPENSES		
Sales Expenses (910)	17	55
Total Sales Expenses	17	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	39,911	56
Office Supplies and Expenses (921)	6,767	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	6,383	59
Property Insurance (924)	5,262	60
Injuries and Damages (925)	4,035	61
Employee Pensions and Benefits (926)	60,655	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	7,308	65
Rents (931)	1,687	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	132,008	
 Total Operation and Maintenance Expenses	470,937	

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		132,020	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,453	2
Net property tax equivalent		128,567	
Social Security		16,143	3
PSC Remainder Assessment		1,089	4
Other (specify): Amount of Social Security Charge to Plant		(1,752)	5
Total tax expense		144,047	

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			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222009	0.223272			3
County tax rate	mills		5.901074	4.336415			4
Local tax rate	mills		6.645631	7.181659			5
School tax rate	mills		10.478028	10.537591			6
Voc. school tax rate	mills		1.911608	1.922474			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		25.158350	24.201411			10
Less: state credit	mills		1.845785	1.565959			11
Net tax rate	mills		23.312565	22.635452			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.645631	7.181659			14
Combined School Tax Rate	mills		12.389636	12.460065			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		19.035267	19.641724			17
Total Tax Rate	mills		25.158350	24.201411			18
Ratio of Local and School Tax to Total	dec.		0.756618	0.811594			19
Total tax net of state credit	mills		23.312565	22.635452			20
Net Local and School Tax Rate	mills		17.638712	18.370801			21
Utility Plant, Jan. 1	\$	6,955,658	5,981,866	973,792			22
Materials & Supplies	\$	9,607	8,262	1,345			23
Subtotal	\$	6,965,265	5,990,128	975,137			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	6,965,265	5,990,128	975,137			26
Assessment Ratio	dec.		0.900400	0.896100			27
Assessed Value	\$	6,267,332	5,393,511	873,820			28
Net Local & School Rate	mills		17.638712	18.370801			29
Tax Equiv. Computed for Current Year	\$	111,187	95,135	16,053			30
Tax Equivalent per 1994 PSC Report	\$	132,020					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	132,020					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,707		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)	87,720		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	90,427	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	85,431		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	129,385	8,829	17
Diesel Pumping Equipment (326)	29,465		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	244,281	8,829	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	46,319		23
Total Water Treatment Plant	46,319	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	412		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			2,707 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)			87,720 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	90,427
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			85,431 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	8,836		129,378 17
Diesel Pumping Equipment (326)			29,465 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	8,836	0	244,274
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			46,319 23
Total Water Treatment Plant	0	0	46,319
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			412 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	847,812		26
Transmission and Distribution Mains (343)	3,779,659	199,991	27
Fire Mains (344)	0		28
Services (345)	708,642	25,025	29
Meters (346)	432,643	37,724	30
Hydrants (348)	443,725	29,917	31
Other Transmission and Distribution Plant (349)	659		32
Total Transmission and Distribution Plant	6,213,552	292,657	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	205,241		34
Office Furniture and Equipment (391)	5,921	1,040	35
Computer Equipment (391.1)	36,154	7,774	36
Transportation Equipment (392)	50,398		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,292	960	39
Laboratory Equipment (395)	10,021		40
Power Operated Equipment (396)	908	7,824	41
Communication Equipment (397)	3,287		42
SCADA Equipment (397.1)	0	115,574	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	315,222	133,172	
Total utility plant in service directly assignable	6,909,801	434,658	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,909,801	434,658	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	404		847,408 26
Transmission and Distribution Mains (343)			3,979,650 27
Fire Mains (344)			0 28
Services (345)	110		733,557 29
Meters (346)	14,434		455,933 30
Hydrants (348)	159		473,483 31
Other Transmission and Distribution Plant (349)			659 32
Total Transmission and Distribution Plant	15,107	0	6,491,102
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)	778		204,463 34
Office Furniture and Equipment (391)			6,961 35
Computer Equipment (391.1)	5,111		38,817 36
Transportation Equipment (392)			50,398 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	282		3,970 39
Laboratory Equipment (395)		(110)	9,911 40
Power Operated Equipment (396)			8,732 41
Communication Equipment (397)	509		2,778 42
SCADA Equipment (397.1)			115,574 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	6,680	(110)	441,604
Total utility plant in service directly assignable	30,623	(110)	7,313,726
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	30,623	(110)	7,313,726

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	58,598	2.94%	2,579	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	58,598		2,579	
PUMPING PLANT				
Structures and Improvements (321)	33,883	2.44%	2,085	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	86,600	5.00%	6,469	12
Diesel Pumping Equipment (326)	18,617	4.29%	1,264	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	139,100		9,818	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	11,443	6.00%	2,779	17
Total Water Treatment Plant	11,443		2,779	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	146,275	1.87%	15,850	19
Transmission and Distribution Mains (343)	250,225	1.10%	42,676	20
Fire Mains (344)	0			21
Services (345)	156,898	2.09%	15,071	22
Meters (346)	127,466	6.00%	26,657	23
Hydrants (348)	55,287	1.85%	8,484	24
Other Transmission and Distribution Plant (349)	(573)	5.00%	33	25
Total Transmission and Distribution Plant	735,578		108,771	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					61,177	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	61,177	
321					35,968	8
322					0	9
323					0	10
324					0	11
325	8,836				84,233	12
326					19,881	13
327					0	14
328					0	15
	8,836	0	0	0	140,082	
331					0	16
332				100	14,322	17
	0	0	0	100	14,322	
341					0	18
342	404				161,721	19
343		511			292,390	20
344					0	21
345	110	1,524			170,335	22
346	14,434			168	139,857	23
348	159				63,612	24
349					(540)	25
	15,107	2,035	0	168	827,375	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	38,693	3.25%	4,609	26
Office Furniture and Equipment (391)	1,421	5.83%	376	27
Computer Equipment (391.1)	15,513	26.67%	9,997	28
Transportation Equipment (392)	20,555	10.50%	5,292	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	3,292	5.83%	35	31
Laboratory Equipment (395)	3,450	5.83%	581	32
Power Operated Equipment (396)	1,797	6.00%	289	33
Communication Equipment (397)	596	9.17%	278	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	85,317		21,457	
Total accum. prov. directly assignable	1,030,036		145,404	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,030,036		 145,404	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	778				42,524	26
391					1,797	27
391.1	5,111				20,399	28
392				154	26,001	29
393					0	30
394	282				3,045	31
395					4,031	32
396					2,086	33
397	509				365	34
397.1					0	35
398					0	36
399					0	37
	6,680	0	0	154	100,248	
	30,623	2,035	0	422	1,143,204	
					0	38
	30,623	2,035	0	422	1,143,204	

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			31,029	31,029	1
February			39,823	39,823	2
March			32,349	32,349	3
April			35,449	35,449	4
May			40,185	40,185	5
June			34,834	34,834	6
July			45,353	45,353	7
August			40,004	40,004	8
September			45,986	45,986	9
October			37,657	37,657	10
November			33,311	33,311	11
December			33,591	33,591	12
Total for year	0	0	449,571	449,571	
Less: Measured or estimated water used in main flushing and water treatment during year				2,350	13
Less: Other utility use				3,539	14
Other utility use explanation:					15
main breaks, lateral flushing, sewer cleaning, overflows due to storm damage and scada calibration, leak in municipal pool					
Water pumped into distribution system				443,682	16
Less: Water sold				379,062	17
Losses and unaccounted for				64,620	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,541	21
Date of maximum: 9/26/1998					22
Cause of maximum:					23
Flushing Hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				740	24
Date of minimum: 3/15/1998					25
Total KWH used for pumping for the year				565,440	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
OAK STREET	2	401	19	864,000	Yes	1
CEDAR STREET	3	350	16	1,080,000	Yes	2
SYCAMORE STREET	4	415	16	1,440,000	Yes	3
WEST DIVISION STREET	5	405	16	2,160,000	Yes	4

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)	1
Identification	2	3	4	1
Location	OAK STREET	CEDAR STREET	SYCAMORE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	POMONA	LAYNE BOWLER	5
Year Installed	1948	1953	1967	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,250	750	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1948	1953	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	5			14
Location	WEST DIVISION STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1980			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,500			21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			22
Year Installed	1980			23
Type	ELECTRIC			24
Horsepower	200			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GOLFVIEW TOWER	MOUND RESERVOIR	SYCAMORE TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1991	1989	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	290	139	130	6
Total capacity in gallons	250,000	750,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	2,323	0	0	0	2,323	1
M	D	1.250	105	0	0	0	105	2
M	D	1.500	989	0	0	0	989	3
M	D	2.500	1,281	0	0	0	1,281	4
M	D	3.000	180	0	0	0	180	5
M	D	4.000	22,296	0	0	0	22,296	6
M	D	6.000	90,107	329	0	0	90,436	7
M	D	8.000	46,878	4,684	0	0	51,562	8
M	S	10.000	46,075	0	0	0	46,075	9
M	S	12.000	9,917	0	0	0	9,917	10
M	T	12.000	5,633	1,037	0	0	6,670	11
Total Within Municipality			225,784	6,050	0	0	231,834	
Total Utility			225,784	6,050	0	0	231,834	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,117	0	2	0	2,115	25	1
M	1.000	531	35	0	0	566	105	2
M	1.250	9	1	0	0	10		3
M	1.500	68	2	0	0	70		4
M	2.000	45	1	0	0	46	1	5
M	3.000	14	0	0	0	14		6
M	4.000	9	0	0	0	9		7
M	5.000	1	0	0	0	1		8
M	6.000	26	0	0	0	26	21	9
M	8.000	5	0	0	0	5		10
Total Utility		2,825	39	2	0	2,862	152	

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 (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,286	0	110	5	2,181	217	1
0.750	723	168	2	0	889	32	2
1.000	66	9	4	0	71	9	3
1.250	2	0	0	0	2	0	4
1.500	48	10	12	2	48	26	5
2.000	44	10	7	0	47	26	6
3.000	28	1	1	0	28	15	7
4.000	6	0	1	1	6	2	8
6.000	1	0	0	0	1	1	9
8.000	1	0	0	0	1	1	10
Total:	3,205	198	137	8	3,274	329	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,036	138	0	3	0	4	2,181	1
0.750	783	72	0	5	0	29	889	2
1.000	5	56	0	7	0	3	71	3
1.250	0	2	0	0	0	0	2	4
1.500	1	41	0	6	0	0	48	5
2.000	0	29	0	15	0	3	47	6
3.000	0	6	0	22	0	0	28	7
4.000	0	1	0	5	0	0	6	8
6.000	0	0	0	1	0	0	1	9
8.000	0	1	0	0	0	0	1	10
Total:	2,825	346	0	64	0	39	3,274	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	417	11	1		427	2
Total Fire Hydrants	417	11	1	0	427	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 427
 Number of distribution system valves end of year: 1,022
 Number of distribution valves operated during year: 129

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

T&D expense increased due to cleaning, sandblasting, painting and minor repairs of the water tower. A/c 672 increased also due to the painting project. A/c 673 increased because of an above average amount of water main breaks in 1998. Per utility 7/12/99 ele

Water Utility Plant in Service (Page W-08)

Laboratory Equipment(395), Value (110) - This represents a rebate from the vendor on purchase of equipment.

SCADA Equipment (397.1), Value 115,574 - SCADA system was added to the water utility this year.

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

Other Transmission and Distribution (349), Value (573) - This balance is due to retiring items.

Reservoirs, Standpipes & Water Treatment (Page W-16)

water treatment information for units a, b and c entered per utility by ele 7/12/99

Water Mains (Page W-17)

Added During Year (e), Value 6,050- This was for installation of mains in new subdivisions, financed by the developers.

Water Services (Page W-18)

Net of Added During Year and Removed or Permanently Disconnected During Year, Value 37 - This was for services to new subdivisions, financed by developers.

Meters (Page W-19)

Adjustments Increase or (Decrease), Value 8 - This is an adjustment to prior year's inventory.

Hydrants and Distribution System Valves (Page W-20)

We are continuing to work on a program to operate more distribution valves each year to meet the requirements of PSC 185.87.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	6,390,263	1
Total Sales of Electricity	6,390,263	
Other Operating Revenues		
Forfeited Discounts (450)	23,135	2
Miscellaneous Service Revenues (451)	4,019	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	28,684	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	67,871	7
Total Other Operating Revenues	123,709	
Total Operating Revenues	6,513,972	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	4,260,235	8
Transmission Expenses (560-573)	63,408	9
Distribution Expenses (580-598)	458,403	10
Customer Accounts Expenses (901-905)	103,157	11
Sales Expenses (911-916)	23,820	12
Administrative and General Expenses (920-932)	448,957	13
Total Operation and Maintenance Expenses	5,357,980	
Other Expenses		
Depreciation Expense (403)	404,425	14
Amortization Expense (404-407)		15
Taxes (408)	329,699	16
Total Other Expenses	734,124	
Total Operating Expenses	6,092,104	
NET OPERATING INCOME	421,868	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	23,135	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	23,135	
Miscellaneous Service Revenues (451):		
Discount on sales tax	813	3
Charge for customers with NSF checks	420	4
Miscellaneous	2,786	5
Total Miscellaneous Service Revenues (451)	4,019	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole attachment fees charged to Ameritech	11,464	7
Pole attachment fees charged to Cable t.v.	17,220	8
Total Rent from Electric Property (454)	28,684	
Interdepartmental Rents (455):		
NONE		9
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Service provided to City of River Falls	29,267	10
Transmission Credit (WPPI)	31,700	11
Miscellaneous	6,904	12
Total Other Electric Revenues (456)	67,871	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	400	14
Water for Power (536)		15
Hydraulic Expenses (537)	228	16
Electric Expenses (538)	14,683	17
Miscellaneous Hydraulic Power Generation Expenses (539)	14,985	18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)	101	21
Maintenance of Reservoirs, Dams and Waterways (543)	2,746	22
Maintenance of Electric Plant (544)	137	23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
Total Hydraulic Power Generation Expenses	33,280	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	27,911	25
Fuel (547)	151,670	26
Generation Expenses (548)	19,317	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	10,315	28
Rents (550)		29
Maintenance Supervision and Engineering (551)	19,850	30
Maintenance of Structures (552)	29,910	31
Maintenance of Generating and Electric Plant (553)	66,743	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	26,633	33
Total Other Power Generation Expenses	352,349	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	3,825,573	34
System Control and Load Dispatching (556)	49,033	35
Other Expenses (557)		36
Total Other Power Supply Expenses	3,874,606	
Total Power Production Expenses	4,260,235	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	9,008	37
Load Dispatching (561)	29	38
Station Expenses (562)	51,426	39
Overhead Line Expenses (563)	428	40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	2,517	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	63,408	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	25,009	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	22	51
Station Expenses (582)	91,149	52
Overhead Line Expenses (583)	15,942	53
Underground Line Expenses (584)	37,817	54
Street Lighting and Signal System Expenses (585)	8,493	55
Meter Expenses (586)	42,921	56
Customer Installations Expenses (587)	3,879	57
Miscellaneous Distribution Expenses (588)	83,547	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	7,211	60
Maintenance of Structures (591)	19,563	61
Maintenance of Station Equipment (592)	4,615	62
Maintenance of Overhead Lines (593)	63,007	63
Maintenance of Underground Lines (594)	22,964	64
Maintenance of Line Transformers (595)	5,417	65
Maintenance of Street Lighting and Signal Systems (596)	17,682	66
Maintenance of Meters (597)	9,165	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	458,403	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	17,017	70
Customer Records and Collection Expenses (903)	83,718	71
Uncollectible Accounts (904)	2,422	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	103,157	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	23,820	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	23,820	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	101,936	78
Office Supplies and Expenses (921)	18,367	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	22,329	81
Property Insurance (924)	30,206	82
Injuries and Damages (925)	15,660	83
Employee Pensions and Benefits (926)	220,213	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	33,722	87
Rents (931)	6,524	88
Maintenance of General Plant (932)		89
Total Administrative and General Expenses	448,957	
 Total Operation and Maintenance Expenses	5,357,980	

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		259,372	1
Social Security		60,830	2
Wisconsin Gross Receipts Tax		7,888	3
PSC Remainder Assessment		7,988	4
Other (specify):			
Plant Account Social Security	Amount of Social Security Charged to Plant	(6,379)	5
Total tax expense		<u>329,699</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222009	0.223272			3
County tax rate	mills		5.901074	4.336415			4
Local tax rate	mills		6.645631	7.181659			5
School tax rate	mills		10.478028	10.537591			6
Voc. school tax rate	mills		1.911608	1.922474			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		25.158350	24.201411			10
Less: state credit	mills		1.845785	1.565959			11
Net tax rate	mills		23.312565	22.635452			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.645631	7.181659			14
Combined School Tax Rate	mills		12.389636	12.460065			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		19.035267	19.641724			17
Total Tax Rate	mills		25.158350	24.201411			18
Ratio of Local and School Tax to Total	dec.		0.756618	0.811594			19
Total tax net of state credit	mills		23.312565	22.635452			20
Net Local and School Tax Rate	mills		17.638712	18.370801			21
Utility Plant, Jan. 1	\$	13,569,628	11,669,880	1,899,748			22
Materials & Supplies	\$	275,013	236,511	38,502			23
Subtotal	\$	13,844,641	11,906,391	1,938,250			24
Less: Plant Outside Limits	\$	345,391	297,036	48,355			25
Taxable Assets	\$	13,499,250	11,609,355	1,889,895			26
Assessment Ratio	dec.		0.900400	0.896100			27
Assessed Value	\$	12,146,598	10,453,063	1,693,535			28
Net Local & School Rate	mills		17.638712	18.370801			29
Tax Equiv. Computed for Current Year	\$	215,490	184,379	31,112			30
Tax Equivalent per 1994 PSC Report	\$	259,372					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	259,372					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	15,310		11
Structures and Improvements (331)	35,097		12
Reservoirs, Dams and Waterways (332)	850,101		13
Water Wheels, Turbines and Generators (333)	27,976		14
Accessory Electric Equipment (334)	7,762		15
Miscellaneous Power Plant Equipment (335)	2,747		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	938,993	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	25,249		18
Structures and Improvements (341)	267,583		19
Fuel Holders, Producers and Accessories (342)	13,077		20
Prime Movers (343)	1,823,589		21
Generators (344)	130,563		22
Accessory Electric Equipment (345)	263,089		23
Miscellaneous Power Plant Equipment (346)	26,613	15,625	24
Total Other Production Plant	2,549,763	15,625	
TRANSMISSION PLANT			
Land and Land Rights (350)	2,302		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			15,310 11
Structures and Improvements (331)			35,097 12
Reservoirs, Dams and Waterways (332)			850,101 13
Water Wheels, Turbines and Generators (333)			27,976 14
Accessory Electric Equipment (334)			7,762 15
Miscellaneous Power Plant Equipment (335)			2,747 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	938,993
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			25,249 18
Structures and Improvements (341)			267,583 19
Fuel Holders, Producers and Accessories (342)			13,077 20
Prime Movers (343)	814		1,822,775 21
Generators (344)			130,563 22
Accessory Electric Equipment (345)			263,089 23
Miscellaneous Power Plant Equipment (346)			42,238 24
Total Other Production Plant	814	0	2,564,574
TRANSMISSION PLANT			
Land and Land Rights (350)			2,302 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	525,113		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	37,529		29
Overhead Conductors and Devices (356)	196,335		30
Underground Conduit (357)	80		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	761,359	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	5,727		34
Structures and Improvements (361)	54,817		35
Station Equipment (362)	645,229		36
Storage Battery Equipment (363)	7,328		37
Poles, Towers and Fixtures (364)	1,006,625	20,758	38
Overhead Conductors and Devices (365)	1,250,343	48,362	39
Underground Conduit (366)	0	382	40
Underground Conductors and Devices (367)	1,741,324	129,965	41
Line Transformers (368)	1,214,185	48,129	42
Services (369)	624,573	35,300	43
Meters (370)	453,595	20,356	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	675,757	34,500	47
Total Distribution Plant	7,679,503	337,752	
GENERAL PLANT			
Land and Land Rights (389)	1,556		48
Structures and Improvements (390)	663,904		49
Office Furniture and Equipment (391)	37,303	4,490	50
Computer Equipment (391.1)	190,989	51,426	51
Transportation Equipment (392)	372,800		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	49,581	4,722	54
Laboratory Equipment (395)	63,098		55
Power Operated Equipment (396)	55,666	15,646	56
Communication Equipment (397)	140,232		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			525,113 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			37,529 29
Overhead Conductors and Devices (356)			196,335 30
Underground Conduit (357)			80 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	761,359
DISTRIBUTION PLANT			
Land and Land Rights (360)			5,727 34
Structures and Improvements (361)			54,817 35
Station Equipment (362)			645,229 36
Storage Battery Equipment (363)			7,328 37
Poles, Towers and Fixtures (364)	8,643		1,018,740 38
Overhead Conductors and Devices (365)	5,588		1,293,117 39
Underground Conduit (366)			382 40
Underground Conductors and Devices (367)	29,875		1,841,414 41
Line Transformers (368)	5,065		1,257,249 42
Services (369)	1,486		658,387 43
Meters (370)	2,208		471,743 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	3,699		706,558 47
Total Distribution Plant	56,564	0	7,960,691
GENERAL PLANT			
Land and Land Rights (389)			1,556 48
Structures and Improvements (390)	2,333		661,571 49
Office Furniture and Equipment (391)			41,793 50
Computer Equipment (391.1)	17,100		225,315 51
Transportation Equipment (392)	250		372,550 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	1,057		53,246 54
Laboratory Equipment (395)			63,098 55
Power Operated Equipment (396)	15,050		56,262 56
Communication Equipment (397)			140,232 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	13,113		58
Other Tangible Property (399)	0		59
Total General Plant	1,588,242	76,284	
Total utility plant in service directly assignable	13,517,860	429,661	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	13,517,860	429,661	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			13,113 58
Other Tangible Property (399)			0 59
Total General Plant	35,790	0	1,628,736
Total utility plant in service directly assignable	93,168	0	13,854,353
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	93,168	0	13,854,353

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	35,097	2.50%		7
Reservoirs, Dams and Waterways (332)	158,075	2.50%	21,253	8
Water Wheels, Turbines and Generators (333)	27,837	2.50%	139	9
Accessory Electric Equipment (334)	5,692	4.00%	310	10
Miscellaneous Power Plant Equipment (335)	1,994	4.00%	110	11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	228,695		21,812	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	198,485	2.50%	6,690	13
Fuel Holders, Producers and Accessories (342)	2,460	4.00%	523	14
Prime Movers (343)	1,680,138	4.00%	5,705	15
Generators (344)	135,566	4.00%		16
Accessory Electric Equipment (345)	267,249	4.00%		17
Miscellaneous Power Plant Equipment (346)	12,791	4.00%	1,065	18
Total Other Production Plant	2,296,689		13,983	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	354,004	3.00%	15,753	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	1,219	4.00%	1,501	22
Overhead Conductors and Devices (356)	122,439	3.33%	6,538	23
Underground Conduit (357)	(37)	2.50%	2	24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					35,097	7
332					179,328	8
333					27,976	9
334					6,002	10
335					2,104	11
336					0	12
	0	0	0	0	250,507	
341					205,175	13
342					2,983	14
343	814				1,685,029	15
344					135,566	16
345					267,249	17
346					13,856	18
	814	0	0	0	2,309,858	
352					0	19
353				1,000	370,757	20
354					0	21
355					2,720	22
356					128,977	23
357					(35)	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	477,625		23,794	
DISTRIBUTION PLANT				
Structures and Improvements (361)	14,184	3.00%	1,644	27
Station Equipment (362)	210,915	3.33%	21,486	28
Storage Battery Equipment (363)	2,376	4.00%	293	29
Poles, Towers and Fixtures (364)	378,119	4.00%	40,507	30
Overhead Conductors and Devices (365)	357,818	3.00%	38,152	31
Underground Conduit (366)	0		5	32
Underground Conductors and Devices (367)	494,063	3.33%	59,653	33
Line Transformers (368)	315,378	3.00%	37,072	34
Services (369)	264,124	4.50%	28,867	35
Meters (370)	190,743	3.33%	15,407	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	237,992	5.00%	34,205	39
Total Distribution Plant	2,465,712		277,291	
GENERAL PLANT				
Structures and Improvements (390)	139,573	2.50%	16,568	40
Office Furniture and Equipment (391)	36,415	6.67%	2,638	41
Computer Equipment (391.1)	128,423	14.29%	29,745	42
Transportation Equipment (392)	284,824	10.00%	37,268	43
Stores Equipment (393)	0	4.00%		44
Tools, Shop and Garage Equipment (394)	42,486	6.67%	3,429	45
Laboratory Equipment (395)	18,371	5.00%	3,155	46
Power Operated Equipment (396)	55,076	20.00%	1,565	47
Communication Equipment (397)	22,085	6.67%	9,353	48
Miscellaneous Equipment (398)	546	8.33%	1,092	49
Other Tangible Property (399)	0			50
Total General Plant	727,799		104,813	
Total accum. prov. directly assignable	6,196,520		441,693	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	1,000	502,419	
361					15,828	27
362					232,401	28
363					2,669	29
364	8,643	2,005	2,352	15	410,345	30
365	5,588	1,570	508	1,213	390,533	31
366					5	32
367	29,875	1,011	1,389		524,219	33
368	5,065		5		347,390	34
369	1,486	1,259	239		290,485	35
370	2,208		2		203,944	36
371					0	37
372					0	38
373	3,699	870	1,354		268,982	39
	56,564	6,715	5,849	1,228	2,686,801	
390	2,333				153,808	40
391					39,053	41
391.1	17,100				141,068	42
392	250			153	321,995	43
393					0	44
394	1,057				44,858	45
395					21,526	46
396	15,050				41,591	47
397					31,438	48
398					1,638	49
399					0	50
	35,790	0	0	153	796,975	
	93,168	6,715	5,849	2,381	6,546,560	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>6,196,520</u></u>		<u><u>441,693</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	93,168	6,715	5,849	2,381	6,546,560

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)		53.63	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	0.44	24.09	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		10.49	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	6	3
Total	6	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	271	8
Total	271	9
Customers served at other than rural rates:		10
Farm	8	11
Nonfarm	27	12
Total	35	13
Total customers on rural lines at end of year	306	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	16	Tuesday	01/13/1998	19:00	9,246	1
February	02	17	Wednesday	02/25/1998	13:00	8,140	2
March	03	16	Monday	03/09/1998	20:00	8,947	3
April	04	14	Thursday	04/02/1998	20:00	7,896	4
May	05	19	Monday	05/18/1998	18:00	9,196	5
June	06	18	Wednesday	06/24/1998	18:00	8,877	6
July	07	20	Tuesday	07/14/1998	15:00	10,751	7
August	08	19	Thursday	08/20/1998	18:00	10,583	8
September	09	17	Monday	09/14/1998	17:00	9,785	9
October	10	15	Monday	10/26/1998	19:00	8,461	10
November	11	16	Thursday	11/19/1998	18:00	8,447	11
December	12	18	Monday	12/21/1998	19:00	9,497	12
Total	205					109,826	

System Name

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	2,535	3
Internal Combustion Turbine	4,614	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	7,149	7
Purchases	102,677	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	109,826	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	107,091	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	107,091	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	2,735	27
Total Energy Losses	2,735	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.4903%	29
Total Disposition of Energy	109,826	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
Residential Service	RG-1	4,062	34,387	1
Total Sales for Residential Sales		4,062	34,387	
Commercial & Industrial				
General Service	CG-1	483	13,178	2
Large Power Service	CP-1	58	17,816	3
Large Power Time-of-Day Service	CP-2	9	23,187	4
Industrial Tmie-of-Day Service	CP-3	1	13,099	5
Total Sales for Commercial & Industrial		551	67,280	
Public Street & Highway Lighting				
Street Lighting Service	MS-1	14	661	6
Area Lighting Service	MS-2		133	7
Parking Lot Lights	MS-3	1	9	8
Pathway Lighting	MS-4	3	7	9
Total Sales for Public Street & Highway Lighting		18	810	
Sales for Resale				
WPPI GENERATION OUTPUT AGREEMENT	WR-1	1	4,614	10
Total Sales for Sales for Resale		1	4,614	
TOTAL SALES FOR ELECTRICITY		4,632	107,091	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0		2,256,803	44,427	2,301,230	1
0	0	2,256,803	44,427	2,301,230	
57,314	5,936	828,146	17,026	845,172	2
43,139	8,119	884,780	23,018	907,798	3
30,509	3,168	851,083	29,957	881,040	4
		529,896	16,924	546,820	5
130,962	17,223	3,093,905	86,925	3,180,830	
		106,431	854	107,285	6
		17,157	171	17,328	7
		2,936	8	2,944	8
		5,209	7	5,216	9
0	0	131,733	1,040	132,773	
		775,430		775,430	10
0	0	775,430	0	775,430	
130,962	17,223	6,257,871	132,392	6,390,263	

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	Power Plant				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Utility Substation				5
Total of 12 Monthly Maximum Demands -- kW	204,893				6
Average load factor	68.6473%				7
Total Cost of Purchased Power	3,840,128				8
Average cost per kWh	0.0374				9
On-Peak Hours (if applicable)	0700-2100				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,125	4,909			12
February	3,852	4,070			13
March	4,114	4,433			14
April	3,828	3,785			15
May	3,840	4,305			16
June	4,140	4,034			17
July	4,958	4,595			18
August	4,371	4,875			19
September	4,179	4,530			20
October	4,030	4,226			21
November	3,817	4,424			22
December	4,397	4,840			23
Total kWh (000)	49,651	53,026			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	7,149	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	20,440	7
Date and Hour of Such Maximum Demand	7/14/1998 15	8
Load Factor	0.0399	9
Maximum Net Generation in Any One Day	127,370	10
Date of Such Maximum	8/24/1998	11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	14,483	13
Is Plant Owned or Leased?		14
Total Production Expenses	385,629	15
Cost per kWh of Net Generation (\$)	54	16
Monthly Net Generation --- kWh (000):		
January	212	17
February	218	18
March	400	19
April	283	20
May	1,051	21
June	703	22
July	1,198	23
August	1,337	24
September	1,076	25
October	205	26
November	206	27
December	260	28
Total kWh (000)	7,149	29
Gas Consumed--Therms	452,353	30
Average Cost per Therm Burned (\$)	452,353.0000	31
Fuel Oil Consumed Barrels (42 gal.)	789	32
Average Cost per Barrel of Oil Burned (\$)	32.5400	33
Specific Gravity	28	34
Average BTU per Gallon	138,000	35
Lubricating Oil Consumed--Gallons	689	36
Average Cost per Gallon (\$)	12.8600	37
kWh Net Generation per Gallon of Fuel Oil	14	38
kWh Net Generation per Gallon of Lubr. Oil	6697	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) per kWh Net Generation (\$)	0.3205	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Junction	Junction	Powell Fal		1
Unit Identification	No. 1	Engines	No. 2		2
Type of Generation	HYDRO	RECIP	HYDRO		3
kWh Net Generation (000)	1,704	4,614	831		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)		20,440			7
Date and Hour of Such Maximum Demand		7/14/1998 15			8
Load Factor		0.0258			9
Maximum Net Generation in Any One Day		127,370			10
Date of Such Maximum		08/24/1998			11
Number of Hours Generators Operated	8,726	1,590	8,714		12
Maximum Continuous or Dependable Capacity--kW	235	14,138	110		13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	22,371	352,349	10,909		15
Cost per kWh of Net Generation (\$)	13.1285	76.3652	13.1276		16
Monthly Net Generation --- kWh (000):					
January	131	10	71		17
February	123	28	67		18
March	144	184	72		19
April	161	52	70		20
May	164	813	74		21
June	155	474	74		22
July	162	959	77		23
August	154	1,109	74		24
September	131	881	64		25
October	114	37	54		26
November	138	0	68		27
December	127	67	66		28
Total kWh (000)	1,704	4,614	831		29
Gas Consumed--Therms		452,353			30
Average Cost per Therm Burned (\$)		0.2700			31
Fuel Oil Consumed Barrels (42 gal.)		789			32
Average Cost per Barrel of Oil Burned (\$)		32.5400			33
Specific Gravity		28			34
Average BTU per Gallon		138,000			35
Lubricating Oil Consumed--Gallons		689			36
Average Cost per Gallon (\$)		12.8600			37
kWh Net Generation per Gallon of Fuel Oil		14			38
kWh Net Generation per Gallon of Lubr. Oil		6,697			39
Does plant produce steam for heating or other purposes in addition to elec. generation?		N			40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)		0.3205			53
					54

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)	1
NONE								1
Total							<u><u>0</u></u>	

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)	1
Junction A	1	1929	Diesel	Nordberg	240	600	1
Junction B	1	1942	Diesel	Fairbanks Morse	257	750	2
Junction C	1	1948	Diesel	Fairbanks Morse	300	1,600	3
Junction D	1	1965	Diesel/Gas	Fairbanks Morse	720	2,880	4
Junction E	1	1965	Diesel/Gas	Fairbanks Morse	900	3,960	5
Junction F	1	1972	Diesel/Gas	Cooper Bessemer	400	7,750	6
Junction G	1	1979	Diesel	General Motors	600	400	7

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators								
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)			
1929	2,300	0		400	500	400	430	1
1942	2,300	13		517	646	517	588	2
1948	2,300	26		1,125	1,406	1,125	1,184	3
1965	2,400	1,029		2,850	3,330	2,850	3,030	4
1965	2,400	696		2,050	2,500	2,050	2,270	5
1972	7,200	2,849		5,600	7,000	5,600	6,280	6
1979	2,400	1		300	375	300	356	7

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				Rated HP Each Unit (h)	
				Unit No. (e)	Year Installed (f)	RPM (g)			
Junction	Kinnickinn	Attended	Vertical	1	1,948	450	335	1	
Powell Falls	Kinnickinn	Unattended	Vertical	1	1,948	240	167	2	
Total							502		

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)			
42	42	1,948	2,300	1,704	250	312	250	235	1
20	20	1,948	2,300	831	125	156	125	110	2
Total				2,535	375	468	375	345	

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	Power Plan	Power Pln2	South Fork	UWRF		1
Voltage--High Side	69,000	69,000	69,000	12,470		2
Voltage--Low Side	12,470	4,160	12,470	4,160		3
Num. Main Transformers in Operation	1	1	1	1		4
Capacity of Transformers in kVA	28,000	7,500	20,000	7,500		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(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						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,733	1,099	65,976	1
Acquired during year	119	31	1,705	2
Total	4,852	1,130	67,681	3
Retired during year	46	7	165	4
Sales, transfers or adjustments increase (decrease)		(5)	(90)	5
Number end of year	4,806	1,118	67,426	6
Number end of year accounted for as follows:				7
In customers' use	4,638	979	47,828	8
In utility's use	26	24	8,220	9
Inactive transformers on system		2	5,167	10
Locked meters on customers' premises				11
In stock	142	113	6,211	12
Total end of year	4,806	1,118	67,426	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	6	5,276	1
Mercury Vapor	250	5	6,266	2
Sodium Vapor	100	392	197,495	3
Sodium Vapor	150	251	189,642	4
Sodium Vapor	250	203	254,391	5
Sodium Vapor	400	4	8,020	6
Total		861	661,090	
Ornamental				
NONE				7
Total		0	0	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Power generation expenses increased due to extra generation at municipal plant for wholesale power supplier. A/c 547 increased. Also additional labor and maintenance due to generation. Customer accounts expense increased due to increase of additional staff. Per utility 7/12/99 ele

Electric Utility Plant in Service (Page E-06)

Underground Conductors and Devices (367), Additions, Value 129,965 - This was for primary extension into new subdivisions, financed by developers.

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

Underground Conduit (357), Balance End of Year, Value (35) - This is an adjustment to prior year's inventory.

Generators (344), Value 135,566 compared to Plant in Service Value 130,563 - This difference is due to overstated accumulated depreciation in previous years. PSC has approved this overstated amount as cost of removal.

Accessory Electric Equipment (345), Balance End of year value 267,249 compared to Plant in Service value 263,089. This difference is due to overstated accumulated depreciation in previous years. PSC has approved this overstated amount as cost of removal.

SEWER OPERATING REVENUES & EXPENSES

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

SEWAGE OPERATING REVENUES

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

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

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

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

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

SEWER OPERATION & MAINTENANCE EXPENSES

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

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

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

TAXES (ACCT. 408 - SEWER)

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

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

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
Total Intangible Plant	0	0
COLLECTION SYSTEM		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Service Connections, Traps, and Accessories (312)		6
Collecting Mains and Accessories (313)		7
Interceptor Mains and Accessories (314)		8
Force Mains (315)		9
Other Collecting System Equipment (316)		10
Total Collection System	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS		
Land and Land Rights (320)		11
Structures and Improvements (321)		12
Receiving Wells (322)		13
Electric Pumping Equipment (323)		14
Other Power Pumping Equipment (324)		15
Miscellaneous Pumping Equipment (325)		16
Total Collection System Pumping Installations	0	0
TREATMENT AND DISPOSAL PLANT		
Land and Land Rights (330)		17
Structures and Improvements (331)		18
Preliminary Treatment Equipment (332)		19
Primary Treatment Equipment (333)		20
Secondary Treatment Equipment (334)		21
Advanced Treatment Equipment (335)		22
Chlorination Equipment (336)		23
Sludge Treatment and Disposal Equipment (337)		24
Plant Site Piping (338)		25
Flow Metering and Monitoring Equipment (339)		26
Outfall Sewer Pipes (340)		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

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

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

SEWER UTILITY PLANT IN SERVICE (cont.)

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

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
NONE					

SEWER OPERATING SECTION FOOTNOTES

NONE