



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: WAUNAKEE WATER &amp; LIGHT

Principal Office: 205 N. KLEIN DRIVE  
P.O. BOX 70  
WAUNAKEE, WI 53597

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:** WAUNAKEE WATER & LIGHT

**Utility Address:** 205 N. KLEIN DRIVE  
P.O. BOX 70  
WAUNAKEE, WI 53597

**When was utility organized?** 9/7/1915

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS SHIRLEY A NELSON

**Title:** OFFICE MANAGER

**Office Address:** WAUNAKEE UTILITIES  
205 N. KLEIN DRIVE  
P.O. BOX 70  
WAUNAKEE, WI 53597

**Telephone:** (608) 849 - 8111

**Fax Number:** (608) 849 - 4109

**E-mail Address:** SNELSON@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:** MR JOHN ANDRES CPA

**Title:** PARTNER

**Office Address:** VIRCHOW KRAUSE & COMPANY, LLP  
4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622 EXT 246

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

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

**Date of most recent audit report:** 2/24/1999

**Period covered by most recent audit:** Year ended 12/31/1998

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR EDWARD L. BROCKNER

**Title:** SUPERINTENDENT

**Office Address:** WAUNAKEE UTILITIES  
205 N. KLEIN DRIVE  
P.O. BOX 70  
WAUNAKEE, WI 53597

**Telephone:** (608) 849 - 8111

**Fax Number:** (608) 849 - 4109

**E-mail Address:** EBROCKNER@WPPISYS.ORG

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**Name:** MR THOMAS J ENDRES

**Title:** PRESIDENT

**Office Address:**  
500 SOUTH DIVISION ST  
WAUNAKEE, WI 53597

**Telephone:** (608) 849 - 4181

**Fax Number:** (608) 849 - 8371

**E-mail Address:**

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**Name of utility commission/committee:** Waunakee Water & Light Commission

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

- MR THOMAS J ENDRES, PRESIDENT
  - MR DUANE LANGE, COMMISSIONER
  - MR JOHN W LAUBMEIER, COMMISSIONER/TRUSTEE
  - MR ROGER LEE, COMMISSIONER/TRUSTEE
  - MR TIM LUTTRELL, COMMISSIONER
  - MR JOHN ROESSLER, COMMISSIONER
- 

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,985,065	4,679,236	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,899,425	3,677,864	2
Depreciation Expense (403)	394,808	365,972	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	269,974	246,676	5
<b>Total Operating Expenses</b>	<b>4,564,207</b>	<b>4,290,512</b>	
<b>Net Operating Income</b>	<b>420,858</b>	<b>388,724</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>420,858</b>	<b>388,724</b>	
<b>OTHER INCOME</b>			
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)	122,902	185,648	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>122,902</b>	<b>185,648</b>	
<b>Total Income</b>	<b>543,760</b>	<b>574,372</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,093	979	13
<b>Total Miscellaneous Income Deductions</b>	<b>1,093</b>	<b>979</b>	
<b>Income Before Interest Charges</b>	<b>542,667</b>	<b>573,393</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	270,871	264,909	14
Amortization of Debt Discount and Expense (428)	25,286	25,308	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	1,107	2,093	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	79,000		19
<b>Total Interest Charges</b>	<b>218,264</b>	<b>292,310</b>	
<b>Net Income</b>	<b>324,403</b>	<b>281,083</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,495,680	2,219,698	20
Balance Transferred from Income (433)	324,403	281,083	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)	4,523	5,101	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,815,560</b>	<b>2,495,680</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON SPECIAL FUNDS AND INVESTMENTS	122,902	5
<b>Total (Acct. 419):</b>	<b>122,902</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
A PORTION OF MEUW DUES	1,093	8
<b>Total (Acct. 426):</b>	<b>1,093</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
Payroll-Assist Village staff with storm sewer locates, flags, etc.	4,523	12
<b>Total (Acct. 439)--Debit:</b>	<b>4,523</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	688,958	4,296,107	0	0	4,985,065	1
Less: interdepartmental sales	324	0	0	0	324	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0		0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0		0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>688,634</b>	<b>4,296,107</b>	<b>0</b>	<b>0</b>	<b>4,984,741</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	142,468		142,468	1
Electric operating expenses	243,059		243,059	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	77,429		77,429	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	3,722		3,722	8
Electric utility plant accounts	74,905		74,905	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	68		68	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>541,651</b>	<b>0</b>	<b>541,651</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	15,611,506	13,534,632	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,830,853	3,524,355	<b>2</b>
<b>Net Utility Plant</b>	<b>11,780,653</b>	<b>10,010,277</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	1,732,399	3,046,247	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,732,399</b>	<b>3,046,247</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	54,037	(20,699)	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	352,669	323,604	<b>11</b>
Other Accounts Receivable (143)	101,375	181,043	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	91,464	63,213	<b>14</b>
Materials and Supplies (150)	179,876	160,679	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>779,421</b>	<b>707,840</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	154,515	179,801	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	77,509	<b>20</b>
<b>Total Deferred Debits</b>	<b>154,515</b>	<b>257,310</b>	
<b>Total Assets and Other Debits</b>	<b>14,446,988</b>	<b>14,021,674</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	530,159	530,159	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,815,560	2,495,680	23
<b>Total Proprietary Capital</b>	<b>3,345,719</b>	<b>3,025,839</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	4,905,000	5,155,000	24
Advances from Municipality (223)	22,107	43,212	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>4,927,107</b>	<b>5,198,212</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	359,788	321,253	28
Payables to Municipality (233)	53,053	88,360	29
Customer Deposits (235)	1,319	1,319	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	66,279	70,084	32
Other Current and Accrued Liabilities (238)	89,463	74,672	33
<b>Total Current and Accrued Liabilities</b>	<b>569,902</b>	<b>555,688</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,604,260	5,241,935	41
<b>Total Liabilities and Other Credits</b>	<b>14,446,988</b>	<b>14,021,674</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	7,308,393	0	0	7,009,020	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)	334,569			959,524	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>7,642,962</b>	<b>0</b>	<b>0</b>	<b>7,968,544</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,169,744	0	0	2,661,109	10
<b>Total Accumulated Provision</b>	<b>1,169,744</b>	<b>0</b>	<b>0</b>	<b>2,661,109</b>	
<b>Net Utility Plant</b>	<b>6,473,218</b>	<b>0</b>	<b>0</b>	<b>5,307,435</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,039,228	2,485,127			<b>3,524,355</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	128,266	266,542			<b>394,808</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,194				<b>6,194</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	264	27,096			<b>27,360</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>134,724</b>	<b>293,638</b>	<b>0</b>	<b>0</b>	<b>428,362</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	4,208	117,656			<b>121,864</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>4,208</b>	<b>117,656</b>	<b>0</b>	<b>0</b>	<b>121,864</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,169,744</b>	<b>2,661,109</b>	<b>0</b>	<b>0</b>	<b>3,830,853</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			171,636		171,636	153,283	2
<b>Total Electric Utility</b>					<b>171,636</b>	<b>153,283</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	171,636	153,283	1
Water utility	8,240	7,396	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>179,876</b>	<b>160,679</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Bond Issue	11,378	428	93,557	1
Loss on Refinancing	13,908	428	60,958	2
<b>Total</b>			<b>154,515</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	530,159	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>530,159</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 ISSUE	10/01/1992	10/01/2012	5.54%	925,000	<b>1</b>
1993 ISSUE	04/01/1993	10/01/2006	4.81%	1,125,000	<b>2</b>
1996 ISSUE	12/01/1996	10/01/2016	5.00%	2,855,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>4,905,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Govt. Pool loan for land adjacent to service bldg	12/17/1994	03/15/1999	4.75%	22,107	1
<b>Total for Account 223</b>				<b>22,107</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	120,833	2
Charged electric department expense	149,141	3
Charged sewer department expense	2,034	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>272,008</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	235,295	6
Social Security taxes	30,157	7
PSC Remainder Assessment	6,556	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>272,008</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 Mortgage Revenue Bonds	37,416	148,537	149,665	36,288	1
1993 Mortgage Revenue Bonds	16,518	64,778	66,070	15,226	2
1992 Mortgage Revenue Bonds	14,525	57,556	58,103	13,978	3
1986 Mortgage Revenue Bonds	0	0	0	0	4
<b>Subtotal</b>	<b>68,459</b>	<b>270,871</b>	<b>273,838</b>	<b>65,492</b>	
<b>Advances from Municipality (223)</b>					
1994 Advance	1,625	1,107	1,945	787	5
<b>Subtotal</b>	<b>1,625</b>	<b>1,107</b>	<b>1,945</b>	<b>787</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>70,084</b>	<b>271,978</b>	<b>275,783</b>	<b>66,279</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,933,889	1,308,046	0	0	0	5,241,935	1
<b>Add credits during year:</b>							
For Services	64,251					64,251	2
For Mains	245,432					245,432	3
<b>Other (specify):</b>							
Hydrants	30,303					30,303	4
Street Lights		694				694	5
Electric Extensions		21,645				21,645	6
<b>Deduct charges (specify):</b>							
NONE						0	7
<b>Balance End of Year</b>	<b>4,273,875</b>	<b>1,330,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,604,260</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
Special Funds - Capitol Improvements	61,308	3
Special Funds - Bond Proceeds & Interest Earned	939,965	4
Bond Reserve Fund	512,977	5
Bond Redemption Fund	207,541	6
Bond Depreciation Fund	10,608	7
<b>Total (Acct. 125):</b>	<b>1,732,399</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	36,884	9
Electric	315,785	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>352,669</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	56,557	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
Plant Extensions, Joint Trenching, Merchandising	14,124	15
Refuse	30,694	16
<b>Total (Acct. 143):</b>	<b>101,375</b>	
<b>Receivables from Municipality (145):</b>		
Receivable from Sewer	52,821	17
Receivable from Municipality	35,346	18
Transfer to Tax Roll	3,297	19
<b>Total (Acct. 145):</b>	<b>91,464</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<b>Prepayments (165):</b>	
NONE	20
<b>Total (Acct. 165):</b>	<b>0</b>
<b>Extraordinary Property Losses (182):</b>	
NONE	21
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	22
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
Pay to Municipality - Insurance, combined water/street project	53,052 23
Pay to Sewer	1 24
<b>Total (Acct. 233):</b>	<b>53,053</b>
<b>Other Deferred Credits (253):</b>	
NONE	25
<b>Total (Acct. 253):</b>	<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	6,966,092	6,674,023	0	0	13,640,115	1
Materials and Supplies	7,818	162,459	0	0	170,277	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,104,486	2,573,118	0	0	3,677,604	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,103,882	1,319,215	0	0	5,423,097	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,765,542</b>	<b>2,944,149</b>	<b>0</b>	<b>0</b>	<b>4,709,691</b>	
Net Operating Income	159,659	261,199	0	0	420,858	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>9.04%</b>	<b>8.87%</b>	<b>N/A</b>	<b>N/A</b>	<b>8.94%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	530,159	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,655,620	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,185,779</b>	
<b>Net Income</b>		
Net Income	324,403	5
<b>Percent Return on Proprietary Capital</b>	<b>10.18%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

Electric tie line project by Utility completed.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

Hi Shirley:

The Public Service Commission (Commission) 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:

As directed in the headnotes for page W-5, Water Operation & Maintenance Expenses, please explain the change in Account 625, Maintenance of Pumping Plant.

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

Thanks.

Pete Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs  
Public Service Commission of Wisconsin  
610 North Whitney Way  
PO Box 7854  
Madison, WI 53707-7854  
Phone: (608) 267-9198  
Leegep@psc.state.wi.us  
Fax: (608) 266-3957 TTY (608) 267-1479

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	664,462	1
<b>Total Sales of Water</b>	<b>664,462</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,798	2
Miscellaneous Service Revenues (471)	21	3
Rents from Water Property (472)	15,120	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,557	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>24,496</b>	
<b>Total Operating Revenues</b>	<b>688,958</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	54,195	9
Water Treatment Expenses (630-635)	6,326	10
Transmission and Distribution Expenses (640-655)	68,604	11
Customer Accounts Expenses (901-904)	29,496	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	121,579	14
<b>Total Operation and Maintenance Expenses</b>	<b>280,200</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	128,266	15
Amortization Expense (404-407)		16
Taxes (408)	120,833	17
<b>Total Other Operating Expenses</b>	<b>249,099</b>	
<b>Total Operating Expenses</b>	<b>529,299</b>	
<b>NET OPERATING INCOME</b>	<b>159,659</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	22	267	2,673	1
Commercial	1	55	191	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>23</b>	<b>322</b>	<b>2,864</b>	
Metered Sales to General Customers (461)				
Residential	2,440	185,159	349,579	4
Commercial	214	63,164	88,408	5
Industrial	4	34,557	29,362	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,658</b>	<b>282,880</b>	<b>467,349</b>	
Private Fire Protection Service (462)	24		6,235	7
Public Fire Protection Service (463)	1		177,341	8
Other Sales to Public Authorities (464)	17	6,772	10,349	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	83	324	12
<b>Total Sales of Water</b>	<b>2,724</b>	<b>290,057</b>	<b>664,462</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	177,341	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>177,341</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,798	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,798</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Sale of water material	21	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>21</b>	
<b>Rents from Water Property (472):</b>		
Prime-Co and Airadigm antennas on water towers	15,120	8
<b>Total Rents from Water Property (472)</b>	<b>15,120</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	7,557	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>7,557</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	10,333	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	28,384	7
Operation Supplies and Expenses (623)	867	8
Maintenance of Pumping Plant (625)	14,611	9
<b>Total Pumping Expenses</b>	<b>54,195</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	1,206	10
Chemicals (631)	4,555	11
Operation Supplies and Expenses (632)	16	12
Maintenance of Water Treatment Plant (635)	549	13
<b>Total Water Treatment Expenses</b>	<b>6,326</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	11,041	14
Operation Supplies and Expenses (641)	5,203	15
Maintenance of Distribution Reservoirs and Standpipes (650)	565	16
Maintenance of Mains (651)	21,031	17
Maintenance of Services (652)	9,314	18
Maintenance of Meters (653)	13,739	19
Maintenance of Hydrants (654)	7,711	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>68,604</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	7,532	<b>22</b>
Accounting and Collecting Labor (902)	16,684	<b>23</b>
Supplies and Expenses (903)	5,280	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>29,496</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	30,593	<b>27</b>
Office Supplies and Expenses (921)	5,054	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	9,542	<b>30</b>
Property Insurance (924)	364	<b>31</b>
Injuries and Damages (925)	4,473	<b>32</b>
Employee Pensions and Benefits (926)	53,307	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	2,181	<b>35</b>
Transportation Expenses (933)	5,210	<b>36</b>
Maintenance of General Plant (935)	10,855	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>121,579</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>280,200</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		112,541	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,034	2
<b>Net property tax equivalent</b>		<b>110,507</b>	
Social Security		9,402	3
PSC Remainder Assessment		924	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>120,833</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.213885				3
County tax rate	mills		3.726770				4
Local tax rate	mills		5.658589				5
School tax rate	mills		12.768640				6
Voc. school tax rate	mills		1.582856				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.950740</b>				<b>10</b>
Less: state credit	mills		1.944903				11
<b>Net tax rate</b>	mills		<b>22.005837</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.658589</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.351496</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.010085</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.950740</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.835468</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.005837</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.385180</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,623,791</b>	6,623,791				22
Materials & Supplies	\$	<b>7,396</b>	7,396				23
<b>Subtotal</b>	\$	<b>6,631,187</b>	<b>6,631,187</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>80,880</b>	80,880				25
<b>Taxable Assets</b>	\$	<b>6,550,307</b>	<b>6,550,307</b>				<b>26</b>
Assessment Ratio	dec.		0.934500				27
<b>Assessed Value</b>	\$	<b>6,121,262</b>	<b>6,121,262</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.385180</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>112,541</b>	<b>112,541</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	100,342					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>112,541</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	128		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)	142,232		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>142,360</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	58,677		12
Structures and Improvements (321)	272,534		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	36,411		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	554,811		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,872		20
<b>Total Pumping Plant</b>	<b>927,305</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,085	506	23
<b>Total Water Treatment Plant</b>	<b>18,085</b>	<b>506</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	12,506		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			128	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)			142,232	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>142,360</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			58,677	12
Structures and Improvements (321)			272,534	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			36,411	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			554,811	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,872	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>927,305</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,591	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>18,591</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			12,506	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	635,218		26
Transmission and Distribution Mains (343)	3,475,419	549,563	27
Fire Mains (344)	0		28
Services (345)	651,089	64,251	29
Meters (346)	236,791	19,553	30
Hydrants (348)	389,914	30,303	31
Other Transmission and Distribution Plant (349)	99		32
<b>Total Transmission and Distribution Plant</b>	<b>5,401,036</b>	<b>663,670</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	62,781		34
Office Furniture and Equipment (391)	160		35
Computer Equipment (391.1)	4,505	209	36
Transportation Equipment (392)	46,815	20,177	37
Stores Equipment (393)	262		38
Tools, Shop and Garage Equipment (394)	11,704	4,247	39
Laboratory Equipment (395)	5,078		40
Power Operated Equipment (396)	3,545		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	156		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>135,006</b>	<b>24,633</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,623,792</b>	<b>688,809</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,623,792</b>	<b>688,809</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			635,218 26
Transmission and Distribution Mains (343)	3,083		4,021,899 27
Fire Mains (344)			0 28
Services (345)			715,340 29
Meters (346)	545		255,799 30
Hydrants (348)	580		419,637 31
Other Transmission and Distribution Plant (349)			99 32
<b>Total Transmission and Distribution Plant</b>	<b>4,208</b>	<b>0</b>	<b>6,060,498</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			62,781 34
Office Furniture and Equipment (391)			160 35
Computer Equipment (391.1)			4,714 36
Transportation Equipment (392)			66,992 37
Stores Equipment (393)			262 38
Tools, Shop and Garage Equipment (394)			15,951 39
Laboratory Equipment (395)			5,078 40
Power Operated Equipment (396)			3,545 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			156 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>159,639</b>
<b>Total utility plant in service directly assignable</b>	<b>4,208</b>	<b>0</b>	<b>7,308,393</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>4,208</b>	<b>0</b>	<b>7,308,393</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			24,969	<b>24,969</b>	1
February			22,050	<b>22,050</b>	2
March			24,348	<b>24,348</b>	3
April			23,956	<b>23,956</b>	4
May			28,120	<b>28,120</b>	5
June			25,960	<b>25,960</b>	6
July			31,747	<b>31,747</b>	7
August			28,779	<b>28,779</b>	8
September			31,215	<b>31,215</b>	9
October			25,247	<b>25,247</b>	10
November			23,203	<b>23,203</b>	11
December			23,918	<b>23,918</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>313,512</b>	<b>313,512</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,200	13
Less: Other utility use				2,500	14
Other utility use explanation:					15
Water main breaks, hydrant flushing					
Water pumped into distribution system				<b>308,812</b>	16
Less: Water sold				290,057	17
Losses and unaccounted for				<b>18,755</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>6%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,625	21
Date of maximum: 9/7/1998					22
Cause of maximum:					23
Lawn sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				604	24
Date of minimum: 12/18/1998					25
Total KWH used for pumping for the year				475,572	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
EAST MAIN	1	505	12	900,000	Yes	<b>1</b>
SOUTH CENTURY AVE	2	420	12	1,584,000	Yes	<b>2</b>
SOUTH DIVISION ST	3	600	12	1,584,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 BOOSTER	1	2	1
Location	4 SOUTH DIVISION STREET	502 EAST MAIN ST SOUTH CENTURY AVENUE		2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	GOULDS	SIMMONS	5
Year Installed	1985	1995	1992	6
Type	OTHER	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,250	625	1,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	HITACHI	GENERAL ELECTRIC	9 10
Year Installed	1985	1995	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	3	LEXINGTON BOOSTER	SIMON BOOSTER	14
Location	4 SOUTH DIVISION STREET	704 LEXINGTON4 SOUTH DIVISION STREET		15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	FAIRBANKS MORSE	KRANE DEMING	KRANE DEMING	18
Year Installed	1985	1994	1994	19
Type	VERTICAL TURBINE	OTHER	OTHER	20
Actual Capacity (gpm)	1,100	500	500	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	EMERSON	EMERSON	22 23
Year Installed	1985	1994	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	20	20	26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	300 S DIVISION RESERVOIR/EST MAIN ST.-DOWNTOWN		417 E VERLEEN	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1985	1928	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	153	153	6
Total capacity in gallons	300,000	50,000	200,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)		NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000	1.5000	12
Is a corrosion control chemical used (yes, no)?		N	N	13
Is water fluoridated (yes, no)?		Y	Y	14

## 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	511 RIPP ROAD - RIPP PARK		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	133		6
Total capacity in gallons	300,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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	6.000	79,575	0	1,245	0	78,330	1
M	D	8.000	74,085	5,763	0	0	79,848	2
M	D	10.000	47,594	3,524	0	0	51,118	3
M	D	12.000	972	1,590	0	0	2,562	4
<b>Total Within Municipality</b>			<b>202,226</b>	<b>10,877</b>	<b>1,245</b>	<b>0</b>	<b>211,858</b>	
M	D	10.000	3,500	0	0	0	3,500	5
<b>Total Outside of Municipality</b>			<b>3,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,500</b>	
<b>Total Utility</b>			<b>205,726</b>	<b>10,877</b>	<b>1,245</b>	<b>0</b>	<b>215,358</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,115	0	0	0	1,115		1
M	1.000	1,261	110	0	0	1,371		2
M	1.250	7	0	0	0	7		3
M	1.500	54	0	0	0	54		4
M	2.000	42	0	0	0	42		5
M	4.000	10	0	0	0	10		6
M	6.000	50	0	0	0	50		7
M	8.000	2	0	0	0	2		8
<b>Total Utility</b>		<b>2,541</b>	<b>110</b>	<b>0</b>	<b>0</b>	<b>2,651</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,493	264	105	0	2,652	535	1
0.750	0	0	0	0	0	0	2
1.000	74	8	6	0	76	9	3
1.500	40	2	1	0	41	32	4
2.000	25	0	0	0	25	11	5
3.000	6	2	0	0	8	3	6
4.000	1	0	0	0	1	1	7
6.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>2,640</b>	<b>276</b>	<b>112</b>	<b>0</b>	<b>2,804</b>	<b>592</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,458	113	0	5	0	76	2,652	1
0.750	0	0	0	0	0	0	0	2
1.000	27	43	1	2	0	3	76	3
1.500	0	37	0	3	0	1	41	4
2.000	0	20	0	4	1	0	25	5
3.000	0	4	0	3	0	1	8	6
4.000	0	0	1	0	0	0	1	7
6.000	0	0	0	0	0	1	1	8
<b>Total:</b>	<b>2,485</b>	<b>217</b>	<b>2</b>	<b>17</b>	<b>1</b>	<b>82</b>	<b>2,804</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	393	27	3		417	2
<b>Total Fire Hydrants</b>	<b>393</b>	<b>27</b>	<b>3</b>	<b>0</b>	<b>417</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 289  
 Number of distribution system valves end of year: 1,011  
 Number of distribution valves operated during year: 557

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-15)

Water mains - Of the 10,877 feet added during the year, the Developer contributed 8,251 feet. 2,626 feet were financed by 1996 bond issue of utility.

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### Water Services (Page W-16)

Water Services added during 1998: Developer contributed in new subdivisions.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	4,281,297	1
<b>Total Sales of Electricity</b>	<b>4,281,297</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	11,068	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,426	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,316	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>14,810</b>	
<b>Total Operating Revenues</b>	<b>4,296,107</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	3,164,327	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	178,526	11
Customer Accounts Expenses (901-904)	49,173	12
Sales Expenses (910)	1,140	13
Administrative and General Expenses (920-935)	226,059	14
<b>Total Operation and Maintenance Expenses</b>	<b>3,619,225</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	266,542	15
Amortization Expense (404-407)		16
Taxes (408)	149,141	17
<b>Total Other Expenses</b>	<b>415,683</b>	
<b>Total Operating Expenses</b>	<b>4,034,908</b>	
<b>NET OPERATING INCOME</b>	<b>261,199</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	11,068	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>11,068</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
Pole Attachments	2,426	5
<b>Total Rent from Electric Property (454)</b>	<b>2,426</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
Sales Tax Discount, misc.	1,316	7
<b>Total Other Electric Revenues (456)</b>	<b>1,316</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	3,164,327	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>3,164,327</b>	
<b>Total Power Production Expenses</b>	<b>3,164,327</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
 <b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	13,330	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)	584	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	13,972	24
Customer Installations Expenses (567)	11,662	25
Miscellaneous Distribution Expenses (569)	41,636	26
Maintenance of Structures and Equipment (571)	17,591	27
Maintenance of Lines (572)	67,099	28
Maintenance of Line Transformers (573)	9,043	29
Maintenance of Street Lighting and Signal Systems (574)	3,609	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>178,526</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	9,316	33
Accounting and Collecting Labor (902)	30,290	34
Supplies and Expenses (903)	9,567	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<b>49,173</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	1,140	37
<b>Total Sales Expenses</b>	<b>1,140</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	46,888	<b>38</b>
Office Supplies and Expenses (921)	8,519	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	19,193	<b>41</b>
Property Insurance (924)	55	<b>42</b>
Injuries and Damages (925)	5,884	<b>43</b>
Employee Pensions and Benefits (926)	117,808	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	10,105	<b>46</b>
Transportation Expenses (933)	17,329	<b>47</b>
Maintenance of General Plant (935)	278	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>226,059</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>3,619,225</b>	

### TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		117,997	1
Social Security		20,755	2
Wisconsin Gross Receipts Tax		4,757	3
PSC Remainder Assessment		5,632	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>149,141</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.213885				3
County tax rate	mills		3.726770				4
Local tax rate	mills		5.658589				5
School tax rate	mills		12.768640				6
Voc. school tax rate	mills		1.582856				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.950740</b>				<b>10</b>
Less: state credit	mills		1.944903				11
<b>Net tax rate</b>	mills		<b>22.005837</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.658589</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.351496</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.010085</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.950740</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.835468</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.005837</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.385180</b>				<b>21</b>
Utility Plant, Jan. 1	\$	6,910,835	6,910,835				22
Materials & Supplies	\$	153,283	153,283				23
<b>Subtotal</b>	\$	<b>7,064,118</b>	<b>7,064,118</b>				<b>24</b>
Less: Plant Outside Limits	\$	196,198	196,198				25
<b>Taxable Assets</b>	\$	<b>6,867,920</b>	<b>6,867,920</b>				<b>26</b>
Assessment Ratio	dec.		0.934500				27
<b>Assessed Value</b>	\$	<b>6,418,071</b>	<b>6,418,071</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.385180</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>117,997</b>	<b>117,997</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	106,041					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>117,997</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

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

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	1,958		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>1,958</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	3,000		34
Structures and Improvements (361)	21,368		35
Station Equipment (362)	1,109,970	24,075	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	149,847	30,872	38
Overhead Conductors and Devices (365)	277,109	163,751	39
Underground Conduit (366)	110,307	24,724	40
Underground Conductors and Devices (367)	1,423,099	306,531	41
Line Transformers (368)	1,375,080	53,133	42
Services (369)	519,251	38,566	43
Meters (370)	261,894	11,066	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	171,433	1,794	47
<b>Total Distribution Plant</b>	<b>5,422,358</b>	<b>654,512</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	134,101		48
Structures and Improvements (390)	276,450		49
Office Furniture and Equipment (391)	33,599		50
Computer Equipment (391.1)	42,528	284	51
Transportation Equipment (392)	262,526	126,652	52
Stores Equipment (393)	25,530		53
Tools, Shop and Garage Equipment (394)	27,726	3,310	54
Laboratory Equipment (395)	29,309	1,522	55
Power Operated Equipment (396)	68,218		56
Communication Equipment (397)	12,500	1,369	57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			1,958 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>1,958</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			3,000 34
Structures and Improvements (361)			21,368 35
Station Equipment (362)			1,134,045 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,930		177,789 38
Overhead Conductors and Devices (365)	6,282		434,578 39
Underground Conduit (366)			135,031 40
Underground Conductors and Devices (367)	34,111		1,695,519 41
Line Transformers (368)	693		1,427,520 42
Services (369)	567		557,250 43
Meters (370)	2,035		270,925 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	80		173,147 47
<b>Total Distribution Plant</b>	<b>46,698</b>	<b>0</b>	<b>6,030,172</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			134,101 48
Structures and Improvements (390)			276,450 49
Office Furniture and Equipment (391)			33,599 50
Computer Equipment (391.1)			42,812 51
Transportation Equipment (392)	70,958		318,220 52
Stores Equipment (393)			25,530 53
Tools, Shop and Garage Equipment (394)			31,036 54
Laboratory Equipment (395)			30,831 55
Power Operated Equipment (396)			68,218 56
Communication Equipment (397)			13,869 57

### ELECTRIC UTILITY PLANT IN SERVICE

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	2,224		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>914,711</b>	<b>133,137</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,339,027</b>	<b>787,649</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>6,339,027</b>	<b>787,649</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			2,224 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>70,958</b>	<b>0</b>	<b>976,890</b>
<b>Total utility plant in service directly assignable</b>	<b>117,656</b>	<b>0</b>	<b>7,009,020</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>117,656</b>	<b>0</b>	<b>7,009,020</b>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	-0.47	7.40	1
7.2/12.5 kV (12kV)		3.07	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		10.12	5
7.2/12.5 kV (12kV)		1.10	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV		0.51	9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	20	7
Nonfarm	74	8
<b>Total</b>	<b>94</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	3	11
Nonfarm	1	12
<b>Total</b>	<b>4</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>98</b>	<b>14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	12,654	Thursday	01/08/1998	18:00	6,797	<b>1</b>
February	02	12,544	Wednesday	02/18/1998	11:00	6,083	<b>2</b>
March	03	12,315	Wednesday	03/11/1998	09:00	6,627	<b>3</b>
April	04	12,184	Thursday	04/16/1998	12:00	6,056	<b>4</b>
May	05	15,510	Thursday	05/28/1998	18:00	6,536	<b>5</b>
June	06	17,596	Thursday	06/25/1998	12:00	7,147	<b>6</b>
July	07	17,818	Tuesday	07/14/1998	15:00	7,818	<b>7</b>
August	08	16,753	Friday	08/21/1998	14:00	7,970	<b>8</b>
September	09	15,072	Thursday	09/17/1998	12:00	7,673	<b>9</b>
October	10	12,824	Tuesday	10/06/1998	08:00	6,741	<b>10</b>
November	11	12,831	Monday	11/30/1998	18:00	6,400	<b>11</b>
December	12	14,211	Tuesday	12/22/1998	19:00	7,102	<b>12</b>
<b>Total</b>		<b>172,312</b>				<b>82,950</b>	

**System Name** Wisconsin Public Power Inc.

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

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

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	82,950	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>82,950</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	79,652	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>79,652</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	3,298	27
<b>Total Energy Losses</b>	<b>3,298</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.9759%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>82,950</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
Urban and Rural Residential Service	RG-1	3,135	26,413		1
<b>Total Sales for Residential Sales</b>		<b>3,135</b>	<b>26,413</b>		
<b>Commercial &amp; Industrial</b>					
General Service	CG-1	337	9,227		2
Small Power	CP-1	43	11,436		3
Large Power	CP-2	14	22,209		4
Industrial Time-Of-Day Service	CP-3	1	10,109		5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>395</b>	<b>52,981</b>		
<b>Public Street &amp; Highway Lighting</b>					
Street Lighting	MS-1	1	235		6
Athletic Field Lighting	MS-2	2	23		7
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>3</b>	<b>258</b>		
<b>Sales for Resale</b>					
NONE					8
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,533</b>	<b>79,652</b>		

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		1,474,291	49,296	<b>1,523,587</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>1,474,291</b>	<b>49,296</b>	<b>1,523,587</b>	
		575,065	15,154	<b>590,219</b>	<b>2</b>
41,975		596,594	17,280	<b>613,874</b>	<b>3</b>
72,139	97,835	1,083,238	32,758	<b>1,115,996</b>	<b>4</b>
17,476	19,589	386,423	16,790	<b>403,213</b>	<b>5</b>
<b>131,590</b>	<b>117,424</b>	<b>2,641,320</b>	<b>81,982</b>	<b>2,723,302</b>	
		32,864	338	<b>33,202</b>	<b>6</b>
		1,150	56	<b>1,206</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>34,014</b>	<b>394</b>	<b>34,408</b>	
				<b>0</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>131,590</b>	<b>117,424</b>	<b>4,149,625</b>	<b>131,672</b>	<b>4,281,297</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI Inc.				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69 kV				4
Point of Metering	Substations				5
Total of 12 Monthly Maximum Demands -- kW	172,312				6
Average load factor	65.9444%				7
Total Cost of Purchased Power	3,164,327				8
Average cost per kWh	0.0381				9
On-Peak Hours (if applicable)	07:00-21:00 M-F				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	3,375	3,422			12
February	3,184	2,899			13
March	3,460	3,167			14
April	3,288	2,768			15
May	3,278	3,258			16
June	3,858	3,289			17
July	4,363	3,456			18
August	4,022	3,948			19
September	3,844	3,829			20
October	3,534	3,207			21
November	3,225	3,175			22
December	3,653	3,448			23
<b>Total kWh (000)</b>	<b>43,084</b>	<b>39,866</b>			<b>24</b>
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					<b>52</b>

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
none	none	0	0	0			0	1
						<b>Total</b>	<u><u>0</u></u>	

### 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)			
<b>Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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)	
Name of Substation	Alloy	Ind. Park	So Div. St	West Side	1
Voltage--High Side	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,000	12,000	4,000	12,000	3
Num. Main Transformers in Operation	1	1	2	1	4
Capacity of Transformers in kVA	1,500	10,000	7,500	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)	
Name of Substation					11
Voltage--High Side					12
Voltage--Low Side					13
Num. of Main Transformers in Operation					14
Capacity of Transformers in kVA					15
Number of Spare Transformers on Hand					16
15-Minute Maximum Demand in kW					17
Dt and Hr of Such Maximum Demand					18
					19
Kwh Output					20

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					21
Voltage--High Side					22
Voltage--Low Side					23
Num. of Main Transformers in Operation					24
Capacity of Transformers in kVA					25
Number of Spare Transformers on Hand					26
15-Minute Maximum Demand in kW					27
Dt and Hr of Such Maximum Demand					28
					29
Kwh Output					30

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,469	975	53,961	1
Acquired during year	175	43	2,070	2
<b>Total</b>	<b>3,644</b>	<b>1,018</b>	<b>56,031</b>	<b>3</b>
Retired during year	26	6	143	4
Sales, transfers or adjustments increase (decrease)	(1)	(5)	(115)	5
<b>Number end of year</b>	<b>3,617</b>	<b>1,007</b>	<b>55,773</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	3,556	905	48,855	8
In utility's use	13	13	785	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	48	89	6,133	12
<b>Total end of year</b>	<b>3,617</b>	<b>1,007</b>	<b>55,773</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	253	125,235	1
Sodium Vapor	150	124	89,404	2
<b>Total</b>		<b>377</b>	<b>214,639</b>	
<b>Ornamental</b>				
Sodium Vapor	100	17	8,415	3
<b>Total</b>		<b>17</b>	<b>8,415</b>	
<b>Other</b>				
Incandescent	69	6	11,055	4
<b>Total</b>		<b>6</b>	<b>11,055</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

- 365 - Tie line project completed by Utility. Financed by 1996 bond issue.
  - 367 - New developments, tie line, replacement of old cable.
  - 368 - Utility added transformers in new developments and new customers.
  - 392 - Retired old boom truck. Traded in on new boom truck.
-