



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: WAUPUN PUBLIC UTILITIES

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Principal Office: 220 N FOREST ST  
P.O. BOX 431  
WAUPUN, WI 53963

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For the Year Ended: DECEMBER 31, 1998

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** WAUPUN PUBLIC UTILITIES

**Utility Address:** 220 N FOREST ST  
P.O. BOX 431  
WAUPUN, WI 53963

**When was utility organized?** 11/1/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DONALD WESLEY VANDE ZANDE

**Title:** COMPTROLLER

**Office Address:**

220 N FOREST ST  
P.O. BOX 431  
WAUPUN, WI 53963

**Telephone:** (920) 324 - 7920

**Fax Number:** (920) 324 - 7922

**E-mail Address:** DVANDEZANDE@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:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 2/26/1999

**Period covered by most recent audit:** 1/1/98 thru 12/31/98

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR DENNIS M WESTHUIS

**Title:** MANAGER

**Office Address:**

220 N FOREST ST  
P.O. BOX 431  
WAUPUN, WI 53963

**Telephone:** (920) 324 - 7920

**Fax Number:** (920) 324 - 7922

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

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**Name of utility commission/committee:**

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

- MR WILLIAM J BILLE, ALDERMAN
  - MR ROBERT R CORE, COMMISSIONER
  - DR JAMES A DE YOUNG, ALDERMAN
  - MR HOWARD A HUENICK, COMMISSION PRESIDENT
  - MR JOHN S SCHLOM, COMMISSIONER
  - MS JODIE A STEGER, ALDERPERSON
  - MR EDWARD B SWAN, COMMISSION SECRETARY
- 

**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	5,678,716	5,336,222	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,741,960	4,425,077	2
Depreciation Expense (403)	327,433	300,571	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	275,661	253,891	5
<b>Total Operating Expenses</b>	<b>5,345,054</b>	<b>4,979,539</b>	
<b>Net Operating Income</b>	<b>333,662</b>	<b>356,683</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>333,662</b>	<b>356,683</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(13,237)	259	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	63,993	74,648	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>50,756</b>	<b>74,907</b>	
<b>Total Income</b>	<b>384,418</b>	<b>431,590</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>384,418</b>	<b>431,590</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	3,371	3,471	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	162,122	169,746	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>165,493</b>	<b>173,217</b>	
<b>Net Income</b>	<b>218,925</b>	<b>258,373</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,657,012	5,398,639	20
Balance Transferred from Income (433)	218,925	258,373	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,875,937</b>	<b>5,657,012</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>		
ELECTRIC	41,463	5
WATER	22,530	6
<b>Total (Acct. 419):</b>	<b>63,993</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</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)		35,764			35,764	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		49,001			49,001	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>49,001</b>	<b>0</b>	<b>0</b>	<b>49,001</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>(13,237)</b>	<b>0</b>	<b>0</b>	<b>(13,237)</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,091,118	4,587,598	0	0	<b>5,678,716</b>	<b>1</b>
Less: interdepartmental sales	0	90,795	0	0	<b>90,795</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,091,118</b>	<b>4,496,803</b>	<b>0</b>	<b>0</b>	<b>5,587,921</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	187,860	31,084	218,944	1
Electric operating expenses	229,814	38,026	267,840	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	263,463	43,595	307,058	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	12,004	1,986	13,990	8
Electric utility plant accounts	96,552	15,976	112,528	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	8,864	1,467	10,331	12
Accum. prov. for depreciation of water plant	1,775	294	2,069	13
Accum. prov. for depreciation of electric plant	10,887	1,803	12,690	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	5,691	942	6,633	17
Clearing accounts	135,173	(135,173)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>952,083</b>	<b>0</b>	<b>952,083</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 (101-107)	12,872,222	12,174,096	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,707,723	3,356,033	2
<b>Net Utility Plant</b>	<b>9,164,499</b>	<b>8,818,063</b>	
Utility Plant Acquisition Adjustments (117-118)	408,551	396,306	3
Other Utility Plant Adjustments (119)	(234,400)	(201,065)	4
<b>Total Net Utility Plant</b>	<b>9,338,650</b>	<b>9,013,304</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	879,019	903,875	9
<b>Total Other Property and Investments</b>	<b>879,019</b>	<b>903,875</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	2,870	51,525	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,000	1,000	12
Temporary Cash Investments (136)	30,286	39,983	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	434,251	449,961	15
Other Accounts Receivable (143)	84,581	58,077	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	13,122	5,332	18
Materials and Supplies (151-163)	202,576	205,889	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>768,686</b>	<b>811,767</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	32,158	35,529	24
Other Deferred Debits (182-186)	104,083	149,247	25
<b>Total Deferred Debits</b>	<b>136,241</b>	<b>184,776</b>	
<b>Total Assets and Other Debits</b>	<b>11,122,596</b>	<b>10,913,722</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)	496,225	496,225	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,875,937	5,657,012	28
<b>Total Proprietary Capital</b>	<b>6,372,162</b>	<b>6,153,237</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,675,889	2,837,336	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>2,675,889</b>	<b>2,837,336</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	470,454	416,353	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	2,525	4,975	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	66,219	70,579	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	(3,180)	(1,997)	40
Miscellaneous Current and Accrued Liabilities (242)	172,856	154,781	41
<b>Total Current and Accrued Liabilities</b>	<b>708,874</b>	<b>644,691</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,365,671	1,278,458	49
<b>Total Liabilities and Other Credits</b>	<b>11,122,596</b>	<b>10,913,722</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)	6,245,139	0	0	6,266,674	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)	320,213			40,196	7
<b>Total Utility Plant</b>	<b>6,565,352</b>	<b>0</b>	<b>0</b>	<b>6,306,870</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,447,037	0	0	2,260,686	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>1,447,037</b>	<b>0</b>	<b>0</b>	<b>2,260,686</b>	
<b>Net Utility Plant</b>	<b>5,118,315</b>	<b>0</b>	<b>0</b>	<b>4,046,184</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>	1,322,729	2,033,304			<b>3,356,033</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	117,695	209,738			<b>327,433</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,357				<b>8,357</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
ADJUSTMENTS	65				<b>65</b>	<b>9</b>
Salvage	491	941			<b>1,432</b>	<b>10</b>
Other credits (specify):						<b>11</b>
COMMON PLANT	13,588	58,134			<b>71,722</b>	<b>12</b>
<b>Total credits</b>	<b>140,196</b>	<b>268,813</b>	<b>0</b>	<b>0</b>	<b>409,009</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	10,495	18,312			<b>28,807</b>	<b>15</b>
Cost of removal	5,393	23,075			<b>28,468</b>	<b>16</b>
Other debits (specify):						<b>17</b>
ADJUSTMENTS		44			<b>44</b>	<b>18</b>
<b>Total debits</b>	<b>15,888</b>	<b>41,431</b>	<b>0</b>	<b>0</b>	<b>57,319</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,447,037</b>	<b>2,260,686</b>	<b>0</b>	<b>0</b>	<b>3,707,723</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			166,237		166,237	165,927	3
<b>Total Electric Utility</b>					<b>166,237</b>	<b>165,927</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	166,237	165,927	1
Water utility (154)	36,339	39,962	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>202,576</b>	<b>205,889</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>				
Debt issuance costs on water bonds	3,371	W181	32,158	1
<b>Total</b>			<b>32,158</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	496,225	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>496,225</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1
<b>Net amount of bonds outstanding December 31:</b>				<u><u>0</u></u>

**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>					
WATER REVENUE BOND	03/01/1993	03/01/2013	6.33%	2,130,000	<b>1</b>
WATER STATE TRUST FUND	10/19/1994	03/15/2004	5.00%	182,013	<b>2</b>
ELECTRIC STATE TRUST FUND	10/19/1994	03/15/2004	5.00%	363,876	<b>3</b>
<b>Total for Account 223</b>				<b><u>2,675,889</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	133,734	2
Charged electric department expense	141,927	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>275,661</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	236,495	6
Social Security taxes	30,285	7
PSC Remainder Assessment	6,934	8
<b>Other (explain):</b>		
WISCONSIN GROSS RECEIPTS TAX	1,947	9
<b>Total payments and other debits</b>	<u>275,661</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### 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>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
Water Bonds	45,706	133,753	135,099	44,360	2
Electric State Fund Loan	16,432	18,821	20,848	14,405	3
Water State Fund Loan	8,202	9,270	10,269	7,203	4
Customer Deposits	239	278	266	251	5
<b>Subtotal</b>	<b>70,579</b>	<b>162,122</b>	<b>166,482</b>	<b>66,219</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>70,579</b>	<b>162,122</b>	<b>166,482</b>	<b>66,219</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	1,005,534	272,924	0	0	0	<b>1,278,458</b>	1
<b>Add credits during year:</b>							
For Services	7,091					<b>7,091</b>	2
For Mains	71,569	8,553				<b>80,122</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,084,194</b>	<b>281,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,365,671</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)		Balance End of Year (b)
<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>Sinking Funds (125):</b>		
Water Reserve Fund	235,547	3
Waater Depreciation Fund	65,734	4
Electric and Water O & M Account	404,855	5
<b>Total (Acct. 125):</b>	<b>706,136</b>	
<b>Depreciation Fund (126):</b>		
NONE		6
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
Electric and Water Surplus	47,552	7
Water Debt Retirement Acct	125,331	8
<b>Total (Acct. 128):</b>	<b>172,883</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	91,036	12
Electric	343,215	13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>434,251</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		16

### 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>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work		17
<b>Other (specify):</b>		
Electric invoices and assessments	6,158	18
Water invoices and assessments	78,423	19
<b>Total (Acct. 143):</b>	<b>84,581</b>	
<b>Receivables from Municipality (145):</b>		
tax roll accounts	13,122	20
<b>Total (Acct. 145):</b>	<b>13,122</b>	
<b>Prepayments (165):</b>		
NONE		21
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
Water Misc Deferred Debit	104,083	26
<b>Total (Acct. 186):</b>	<b>104,083</b>	
<b>Payables to Municipality (233):</b>		
NONE		27
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		28
<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	6,178,121	6,136,340	0	0	12,314,461	1
Materials and Supplies	38,150	166,082	0	0	204,232	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,384,883	2,146,995	0	0	3,531,878	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,044,864	277,200	0	0	1,322,064	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,786,524</b>	<b>3,878,227</b>	<b>0</b>	<b>0</b>	<b>7,664,751</b>	
Net Operating Income	286,700	46,962	0	0	333,662	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	7.57%	1.21%	N/A	N/A	4.35%	

### 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	496,225	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,766,474	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>6,262,699</b>	
<b>Net Income</b>		
Net Income	218,925	5
 <b>Percent Return on Proprietary Capital</b>	 <b>3.50%</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.

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

THIS AMOUNT IS THE SEWER PORTION OF COMON PLANT  
THIS AMOUNT IS THE SEWER PORTION OF COMMON DEPR  
ACCRUED SICK LEAVE LIABILITY  
PREPAYMENTS ON EMPLOYEE FLEX PLAN

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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

TO GET RID OF BALANCE IN A UNUSED ACCOUNT

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

AMORTIZED THE COST OF REMOVING LIME FROM SLUDGE PONDS OVER A TEN YEAR PERIOD

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### FINANCIAL SECTION FOOTNOTES

#### Identification and Ownership (Page iv)

Response email received 6/16/99

Dear Elaine,

In response to your e-mail I am submitting the following explanations to your questions.

1. Water administration and general expenses increased due to future water plant additions study and union negotiations recorded in outside services (923).
2. The total KWH used in the water plant was 1,663,250.
3. We will test the one 8-inch water meter in 1999.
4. Electric Oper and Main increased due to voltage regulator maintenance in our sub-stations (592) and a lot of storm damage in 1998 (593) .

In the future it would still be more efficient to refer to schedule pages.

Thanks.

Don

E-mailed

June 10, 1999

Mr. Donald W. Vande Zande, Comptroller  
 Waupun Public Utilities  
 220 North Forest Street  
 P.O. Box 431  
 Waupun, WI 53963-0431

1998 Analytical Review DWCCA-6290-ELE

Dear Mr. Vande Zande:

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

1. During our review, we noted that the total administrative and general expenses, increased over 15% from 1997 and total water treatment expenses decreased over 15% from 1997, on the Water Operation and Maintenance Expenses schedule. Please provide a brief explanation of this increase and

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## FINANCIAL SECTION FOOTNOTES

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decrease.

2. During our review, we noted that the Total KWH used for pumping for the year reported on the Source of Supply, Pumping and Purchased Water Statistics schedule is 0 (zero). However, \$55,864 is reported in the Operation and Maintenance Expense schedule for power for pumping expense. At an average cost of \$.06 per KWH, approximately 931,066 would appear to be the correct KWH. Please indicate the correct KWH for pumping or provide an explanation of the 0 reported.

3. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not your 8 inch water meter has not been tested at the appropriate frequency. If this meter become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its 8 inch meter in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.

4. During our review, we noted that total distribution expenses reported on the Electric Operation and Maintenance Expenses schedule increased over 15% from 1997. Please furnish a brief explanation.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlk

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,081,343	1
<b>Total Sales of Water</b>	<b>1,081,343</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	799	2
Miscellaneous Service Revenues (471)	330	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,646	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>9,775</b>	
<b>Total Operating Revenues</b>	<b>1,091,118</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	25,885	8
Pumping Expenses (620-633)	98,193	9
Water Treatment Expenses (640-652)	144,765	10
Transmission and Distribution Expenses (660-678)	72,614	11
Customer Accounts Expenses (901-905)	47,084	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	164,448	14
<b>Total Operation and Maintenance Expenses</b>	<b>552,989</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	117,695	15
Amortization Expense (404-407)	0	16
Taxes (408)	133,734	17
<b>Total Other Operating Expenses</b>	<b>251,429</b>	
<b>Total Operating Expenses</b>	<b>804,418</b>	
<b>NET OPERATING INCOME</b>	<b>286,700</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,778	126,169	517,812	4
Commercial	314	44,377	136,815	5
Industrial	15	69,364	131,644	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,107</b>	<b>239,910</b>	<b>786,271</b>	
Private Fire Protection Service (462)	16		5,596	7
Public Fire Protection Service (463)	1		263,940	8
Other Sales to Public Authorities (464)	25	7,987	25,536	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>3,149</b>	<b>247,897</b>	<b>1,081,343</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

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)	263,940	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>263,940</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	799	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>799</b>	
<b>Miscellaneous Service Revenues (471):</b>		
WATER SERVICE TURN ONS	330	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>330</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	6,546	10
<b>Other (specify):</b>		
OTHER WATER SALES	1,980	11
BAD CHECK FEES	120	12
<b>Total Other Water Revenues (474)</b>	<b>8,646</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	25,644	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	49	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	192	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>25,885</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	55,864	17
Pumping Labor and Expenses (624)	35,338	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	3,199	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	3,792	25
<b>Total Pumping Expenses</b>	<b>98,193</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	39,726	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	35,503	<b>28</b>
Miscellaneous Expenses (643)	4,321	<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	65,215	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>144,765</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		<b>34</b>
Storage Facilities Expenses (661)		<b>35</b>
Transmission and Distribution Lines Expenses (662)	360	<b>36</b>
Meter Expenses (663)	14,467	<b>37</b>
Customer Installations Expenses (664)		<b>38</b>
Miscellaneous Expenses (665)		<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)		<b>41</b>
Maintenance of Structures and Improvements (671)	829	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	2,951	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	22,641	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	12,439	<b>46</b>
Maintenance of Meters (676)	12,497	<b>47</b>
Maintenance of Hydrants (677)	6,430	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>72,614</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	13,606	<b>50</b>
Meter Reading Labor (902)	8,611	<b>51</b>
Customer Records and Collection Expenses (903)	24,867	<b>52</b>
Uncollectible Accounts (904)		<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>47,084</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	18,498	56
Office Supplies and Expenses (921)	28,504	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	22,452	59
Property Insurance (924)	3,360	60
Injuries and Damages (925)	8,243	61
Employee Pensions and Benefits (926)	77,675	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	465	65
Rents (931)		66
Maintenance of General Plant (932)	5,251	67
<b>Total Administrative and General Expenses</b>	<b>164,448</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>552,989</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		121,353	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>121,353</b>	
Social Security		10,994	3
PSC Remainder Assessment		1,387	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>133,734</u></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			Dodge	Fond du Lac			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.196803	0.196424			3
County tax rate	mills		5.852790	4.152683			4
Local tax rate	mills		7.576905	7.575554			5
School tax rate	mills		11.163652	11.142167			6
Voc. school tax rate	mills		1.402950	1.400251			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>26.193100</b>	<b>24.467079</b>			<b>10</b>
Less: state credit	mills		1.505472	1.381520			11
<b>Net tax rate</b>	mills		<b>24.687628</b>	<b>23.085559</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.576905</b>	<b>7.575554</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.566602</b>	<b>12.542418</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.143507</b>	<b>20.117972</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.193100</b>	<b>24.467079</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.769039</b>	<b>0.822247</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.687628</b>	<b>23.085559</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.985741</b>	<b>18.982022</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,289,182</b>	3,144,591	3,144,591			22
Materials & Supplies	\$	<b>39,962</b>	19,981	19,981			23
<b>Subtotal</b>	\$	<b>6,329,144</b>	<b>3,164,572</b>	<b>3,164,572</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0	0			25
<b>Taxable Assets</b>	\$	<b>6,329,144</b>	<b>3,164,572</b>	<b>3,164,572</b>			<b>26</b>
Assessment Ratio	dec.		1.010000	1.010000			27
<b>Assessed Value</b>	\$	<b>6,392,435</b>	<b>3,196,218</b>	<b>3,196,218</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.985741</b>	<b>18.982022</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>121,353</b>	<b>60,683</b>	<b>60,671</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	113,479					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>121,353</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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	742		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)	167,973		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	207,515		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>376,230</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,200		12
Structures and Improvements (321)	214,649		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	116,722	9,100	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>332,571</b>	<b>9,100</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	25,334		21
Structures and Improvements (331)	220,865	706	22
Water Treatment Equipment (332)	298,262	2,395	23
<b>Total Water Treatment Plant</b>	<b>544,461</b>	<b>3,101</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	7,404		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>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			742	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)			167,973	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			207,515	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	<u>376,230</u>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,200	12
Structures and Improvements (321)			214,649	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	3,161		122,661	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<u>3,161</u>	<u>0</u>	<u>338,510</u>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			25,334	21
Structures and Improvements (331)			221,571	22
Water Treatment Equipment (332)			300,657	23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	<u>547,562</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			7,404	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	542,925		26
Transmission and Distribution Mains (343)	2,911,281	89,510	27
Fire Mains (344)	0		28
Services (345)	503,091	11,736	29
Meters (346)	281,428	8,835	30
Hydrants (348)	287,967	12,312	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,534,096</b>	<b>122,393</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	20,000		33
Structures and Improvements (390)	4,854		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	4,560		36
Transportation Equipment (392)	7,135		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,613		39
Laboratory Equipment (395)	3,370	1,354	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>48,532</b>	<b>1,354</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,835,890</b>	<b>135,948</b>	
Common Utility Plant Allocated to Water Department	275,213	8,583	46
<b>Total utility plant in service</b>	<b>6,111,103</b>	<b>144,531</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)			542,925 26
Transmission and Distribution Mains (343)	525		3,000,266 27
Fire Mains (344)			0 28
Services (345)			514,827 29
Meters (346)	6,651		283,612 30
Hydrants (348)	79		300,200 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>7,255</b>	<b>0</b>	<b>4,649,234</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			20,000 33
Structures and Improvements (390)			4,854 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			4,560 36
Transportation Equipment (392)			7,135 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			8,613 39
Laboratory Equipment (395)			4,724 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>49,886</b>
<b>Total utility plant in service directly assignable</b>	<b>10,416</b>	<b>0</b>	<b>5,961,422</b>
Common Utility Plant Allocated to Water Department	79		283,717 46
<b>Total utility plant in service</b>	<b>10,495</b>	<b>0</b>	<b>6,245,139</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	47,279	2.94%	4,938	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	30,725	2.04%	4,233	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>78,004</b>		<b>9,171</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	70,871	3.06%	6,568	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	(65)			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	82,721	5.00%	5,985	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>153,527</b>		<b>12,553</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	121,854	2.75%	6,084	16
Water Treatment Equipment (332)	172,376	3.24%	9,702	17
<b>Total Water Treatment Plant</b>	<b>294,230</b>		<b>15,786</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	113,477	1.86%	10,098	19
Transmission and Distribution Mains (343)	256,514	1.10%	32,514	20
Fire Mains (344)	0			21
Services (345)	129,315	2.20%	11,197	22
Meters (346)	102,062	6.00%	16,951	23
Hydrants (348)	41,743	1.69%	4,970	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>643,111</b>		<b>75,730</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					52,217	4
315					0	5
316					34,958	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,175</b>	
321					77,439	8
322					0	9
323				65	0	10
324					0	11
325	3,161				85,545	12
326					0	13
327					0	14
328					0	15
	<b>3,161</b>	<b>0</b>	<b>0</b>	<b>65</b>	<b>162,984</b>	
331					127,938	16
332					182,078	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>310,016</b>	
341					0	18
342					123,575	19
343	525	4,692			283,811	20
344					0	21
345					140,512	22
346	6,651		491		112,853	23
348	79	701			45,933	24
349					0	25
	<b>7,255</b>	<b>5,393</b>	<b>491</b>	<b>0</b>	<b>706,684</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	2,581	2.50%	121	<b>26</b>
Office Furniture and Equipment (391)	0			<b>27</b>
Computer Equipment (391.1)	0	20.00%	912	<b>28</b>
Transportation Equipment (392)	5,640	10.00%	1,327	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	4,029	6.67%	574	<b>31</b>
Laboratory Equipment (395)	1,979	5.88%	238	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	0			<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>14,229</b>		<b>3,172</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,183,101</b>		<b>116,412</b>	
 Common Utility Plant Allocated to Water Department	 139,628		 23,228	 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,322,729</b>		 <b>139,640</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					2,702	26
391					0	27
391.1					912	28
392					6,967	29
393					0	30
394					4,603	31
395					2,217	32
396					0	33
397					0	34
397.1					0	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,401</b>	
	<b>10,416</b>	<b>5,393</b>	<b>491</b>	<b>65</b>	<b>1,284,260</b>	
	79				162,777	38
	<b>10,495</b>	<b>5,393</b>	<b>491</b>	<b>65</b>	<b>1,447,037</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			31,160	31,160	1
February			27,578	27,578	2
March			31,277	31,277	3
April			31,209	31,209	4
May			35,330	35,330	5
June			35,051	35,051	6
July			35,326	35,326	7
August			36,478	36,478	8
September			34,830	34,830	9
October			34,617	34,617	10
November			31,837	31,837	11
December			33,196	33,196	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>397,889</b>	<b>397,889</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				84,806	13
Less: Other utility use				37,600	14
Other utility use explanation:					15
water main leaks, service leaks, misc sales for swim pools and blacktoppers, flushing sewer and water mains and hydrants, city use for community center, parks, sewer flusher, street sweeper, and fire trial.					
Water pumped into distribution system				275,483	16
Less: Water sold				247,897	17
Losses and unaccounted for				27,586	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss: not sure					20
Maximum gallons pumped by all methods in any one day during reporting year				1,709	21
Date of maximum: 5/13/1998					22
Cause of maximum: water main break					23
Minimum gallons pumped by all methods in any one day during reporting year				536	24
Date of minimum: 1/18/1998					25
Total KWH used for pumping for the year				1,663,250	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>	
BACK OF PLANT	1	965	10	17	Yes	<b>1</b>
FRONT OF PLANT	2	611	12	287	Yes	<b>2</b>
REINHARDT STREET	3	794	12	245	Yes	<b>3</b>
WEST SPRING STREET	4	850	12	554	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	BACK OF PLANT	FRONT OF PLANT	REINHARDT STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1901	1916	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	1,050	650	8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN	UNKNOWN	9
Year Installed	1901	1916	1965	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	100	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	B1	B2	14
Location	WEST SPRING STREET	BACK OF PLANT	WATER PLANT	15
Purpose	P	B	B	16
Destination	T	R	R	17
Pump Manufacturer	AMERICAN	LAYNE	LAYNE	18
Year Installed	1992	1966	1972	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,250	1,000	750	21
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN	UNKNOWN	22
Year Installed	1992	1966	1972	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	100	50	25

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	B3			1
Location	WATER PLANT			2
Purpose	B			3
Destination	R			4
Pump Manufacturer	LAYNE			5
Year Installed	1972			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	750			8
Pump Motor or Standby Engine Mfr	UNKNOWN			10
Year Installed	1972			11
Type	ELECTRIC			12
Horsepower	50			13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CENTRAL TOWER	LARGE-PLANT	SMALL- PLANT	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1966	1941	1972	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	123	0	0	6
Total capacity in gallons	250,000	500,000	32,000	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)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	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	WEST END TOWER		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.)	148		6
Total capacity in gallons	400,000		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)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000		12
Is a corrosion control chemical used (yes, no)?	Y		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	1.000	2,910	0	0	0	2,910	1
M	D	1.500	240	0	0	0	240	2
M	D	3.000	382	0	0	0	382	3
M	D	4.000	35,515	0	375	0	35,140	4
M	D	6.000	99,630	124	0	0	99,754	5
M	D	8.000	86,750	943	0	0	87,693	6
M	D	10.000	17,480	1,614	0	0	19,094	7
M	D	12.000	15,250	0	0	0	15,250	8
<b>Total Within Municipality</b>			<b>258,157</b>	<b>2,681</b>	<b>375</b>	<b>0</b>	<b>260,463</b>	
<b>Total Utility</b>			<b>258,157</b>	<b>2,681</b>	<b>375</b>	<b>0</b>	<b>260,463</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	0.625	1,138	0	0	0	1,138		1
M	0.750	1,254	7	0	0	1,261		2
M	1.000	631	6	0	0	637		3
M	1.250	22	0	0	0	22		4
M	1.500	26	0	0	0	26		5
M	2.000	55	0	0	0	55		6
M	3.000	2	0	0	0	2		7
M	4.000	7	0	0	0	7		8
M	6.000	11	0	0	0	11		9
M	8.000	13	0	0	0	13		10
M	10.000		1			1		11
<b>Total Utility</b>		<b>3,159</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>3,173</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	2,662	0	60	0	2,602	499	1
0.750	474	44	4	0	514	108	2
1.000	45	4	8	0	41	16	3
1.500	41	3	2	0	42	8	4
2.000	37	0	4	0	33	8	5
3.000	4	1	2	0	3	3	6
4.000	2	0	0	0	2	2	7
6.000	1	0	0	0	1	1	8
8.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>3,267</b>	<b>52</b>	<b>80</b>	<b>0</b>	<b>3,239</b>	<b>645</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	2,368	141	0	2	6	85	2,602	1
0.750	431	51	5	1	0	26	514	2
1.000	2	28	2	4	0	5	41	3
1.500	0	30	1	6	0	5	42	4
2.000	0	20	4	4	0	5	33	5
3.000	0	0	1	1	0	1	3	6
4.000	0	0	2	0	0	0	2	7
6.000	0	0	0	1	0	0	1	8
8.000	0	0	0	1	0	0	1	9
<b>Total:</b>	<b>2,801</b>	<b>270</b>	<b>15</b>	<b>20</b>	<b>6</b>	<b>127</b>	<b>3,239</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	355	6	1		360	2
<b>Total Fire Hydrants</b>	<b>355</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>360</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:	71
Number of distribution system valves end of year:	581
Number of distribution valves operated during year:	581

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## WATER OPERATING SECTION FOOTNOTES

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

review response indicates adm and general expenses increased due to future water plant additions study and union negotiations in outside services a/c 923 6/17/99 ele

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### Water Utility Plant in Service (Page W-08)

WATER DEPT SHARE OF COMMON PLANT ADDITIONS  
WATER DEPT SHARE OF COMMON PLANT RETIREMENTS

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### Pumping and Purchased Water Statistics (Page W-12)

kwh provided in review response 6/17/99 ele

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### Water Mains (Page W-17)

ANY NEW WATER MAINS ADDED DURING THE YEAR IN NEW AREAS WERE BILLED TO PROPERTY OWNERS

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### Water Services (Page W-18)

ANY NEW SERVICES TO NEW PROPERTY WERE CHARGED OUT IN ACCORDANCE WITH RULES

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### Hydrants and Distribution System Valves (Page W-20)

Did all the valves and did not have enough time for hydrants.

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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)	4,551,604	1
<b>Total Sales of Electricity</b>	<b>4,551,604</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	2,754	2
Miscellaneous Service Revenues (451)	1,035	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	31,479	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	726	7
<b>Total Other Operating Revenues</b>	<b>35,994</b>	
<b>Total Operating Revenues</b>	<b>4,587,598</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	3,602,492	8
Transmission Expenses (560-573)	390	9
Distribution Expenses (580-598)	289,926	10
Customer Accounts Expenses (901-905)	71,618	11
Sales Expenses (911-916)	25,273	12
Administrative and General Expenses (920-932)	199,272	13
<b>Total Operation and Maintenance Expenses</b>	<b>4,188,971</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	209,738	14
Amortization Expense (404-407)	0	15
Taxes (408)	141,927	16
<b>Total Other Expenses</b>	<b>351,665</b>	
<b>Total Operating Expenses</b>	<b>4,540,636</b>	
<b>NET OPERATING INCOME</b>	<b>46,962</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	2,754	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>2,754</b>	
<b>Miscellaneous Service Revenues (451):</b>		
ELECTRIC TURN ONS	1,035	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,035</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>		
RENTAL OF POLES	31,479	5
<b>Total Rent from Electric Property (454)</b>	<b>31,479</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	726	7
<b>Total Other Electric Revenues (456)</b>	<b>726</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	3,602,492	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>3,602,492</b>	
<b>Total Power Production Expenses</b>	<b>3,602,492</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	390	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>390</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	27,706	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	20,497	52
Overhead Line Expenses (583)	8,049	53
Underground Line Expenses (584)	5,992	54
Street Lighting and Signal System Expenses (585)	24,508	55
Meter Expenses (586)	16,636	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)		58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	27,578	62
Maintenance of Overhead Lines (593)	142,228	63
Maintenance of Underground Lines (594)	680	64
Maintenance of Line Transformers (595)	15,863	65
Maintenance of Street Lighting and Signal Systems (596)		66
Maintenance of Meters (597)	189	67
Maintenance of Miscellaneous Distribution Plant (598)		68
<b>Total Distribution Expenses</b>	<b>289,926</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	20,604	69
Meter Reading Expenses (902)	15,576	70
Customer Records and Collection Expenses (903)	35,438	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>71,618</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	25,273	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		<b>77</b>
<b>Total Sales Expenses</b>	<b>25,273</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	21,898	<b>78</b>
Office Supplies and Expenses (921)	41,549	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		<b>80</b>
Outside Services Employed (923)	10,522	<b>81</b>
Property Insurance (924)	8,670	<b>82</b>
Injuries and Damages (925)	6,499	<b>83</b>
Employee Pensions and Benefits (926)	105,932	<b>84</b>
Regulatory Commission Expenses (928)		<b>85</b>
Duplicate Charges -- Credit (929)		<b>86</b>
Miscellaneous General Expenses (930)	889	<b>87</b>
Rents (931)		<b>88</b>
Maintenance of General Plant (932)	3,313	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>199,272</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,188,971</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		115,142	1
Social Security		19,291	2
Wisconsin Gross Receipts Tax		1,947	3
PSC Remainder Assessment		5,547	4
Other (specify): none			5
<b>Total tax expense</b>		<b><u>141,927</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge	Fond du Lac			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.196803	0.196424			3
County tax rate	mills		5.852790	4.152683			4
Local tax rate	mills		7.576905	7.575554			5
School tax rate	mills		11.163652	11.142167			6
Voc. school tax rate	mills		1.402950	1.400251			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>26.193100</b>	<b>24.467079</b>			<b>10</b>
Less: state credit	mills		1.505472	1.381520			11
<b>Net tax rate</b>	mills		<b>24.687628</b>	<b>23.085559</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.576905</b>	<b>7.575554</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.566602</b>	<b>12.542418</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.143507</b>	<b>20.117972</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.193100</b>	<b>24.467079</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.769039</b>	<b>0.822247</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.687628</b>	<b>23.085559</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.985741</b>	<b>18.982022</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,006,002</b>	3,003,001	3,003,001			22
Materials & Supplies	\$	<b>165,928</b>	82,964	82,964			23
<b>Subtotal</b>	\$	<b>6,171,930</b>	<b>3,085,965</b>	<b>3,085,965</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>166,748</b>	83,374	83,374			25
<b>Taxable Assets</b>	\$	<b>6,005,182</b>	<b>3,002,591</b>	<b>3,002,591</b>			<b>26</b>
Assessment Ratio	dec.		1.010000	1.010000			27
<b>Assessed Value</b>	\$	<b>6,065,234</b>	<b>3,032,617</b>	<b>3,032,617</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.985741</b>	<b>18.982022</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>115,142</b>	<b>57,576</b>	<b>57,565</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	93,571					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>115,142</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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<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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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	6,768		34
Structures and Improvements (361)	99,733		35
Station Equipment (362)	872,805	8,678	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	813,367	23,152	38
Overhead Conductors and Devices (365)	1,033,856	37,675	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	811,331	37,706	41
Line Transformers (368)	506,099	42,340	42
Services (369)	486,982	37,269	43
Meters (370)	225,949	15,682	44
Installations on Customers' Premises (371)	7,700	230	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	313,489	3,759	47
<b>Total Distribution Plant</b>	<b>5,178,079</b>	<b>206,491</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	7,475		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	283,711		52
Stores Equipment (393)	336		53
Tools, Shop and Garage Equipment (394)	29,236		54
Laboratory Equipment (395)	30,614	2,100	55
Power Operated Equipment (396)	45,903	57,000	56
Communication Equipment (397)	0		57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			6,768 34
Structures and Improvements (361)			99,733 35
Station Equipment (362)			881,483 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,201		833,318 38
Overhead Conductors and Devices (365)	2,814		1,068,717 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	37		849,000 41
Line Transformers (368)			548,439 42
Services (369)	1,863		522,388 43
Meters (370)	7,397		234,234 44
Installations on Customers' Premises (371)	374		7,556 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,502		314,746 47
<b>Total Distribution Plant</b>	<b>18,188</b>	<b>0</b>	<b>5,366,382</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)		(7,475)	0 50
Computer Equipment (391.1)		7,475	7,475 51
Transportation Equipment (392)			283,711 52
Stores Equipment (393)			336 53
Tools, Shop and Garage Equipment (394)			29,236 54
Laboratory Equipment (395)			32,714 55
Power Operated Equipment (396)			102,903 56
Communication Equipment (397)			0 57

### 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	1,320		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>398,595</b>	<b>59,100</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,576,674</b>	<b>265,591</b>	
Common Utility Plant Allocated to Electric Department	429,332	13,389	60
 <b>Total utility plant in service</b>	 <b>6,006,006</b>	 <b>278,980</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			1,320 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>457,695</b>
<b>Total utility plant in service directly assignable</b>	<b>18,188</b>	<b>0</b>	<b>5,824,077</b>
Common Utility Plant Allocated to Electric Department	124		442,597 60
<b>Total utility plant in service</b>	<b>18,312</b>	<b>0</b>	<b>6,266,674</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	78,398	2.56%	1,403	27
Station Equipment (362)	426,844	2.86%	25,086	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	293,111	4.17%	34,333	30
Overhead Conductors and Devices (365)	250,232	3.33%	35,008	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	171,918	3.33%	27,645	33
Line Transformers (368)	84,750	3.33%	17,558	34
Services (369)	194,586	4.50%	22,711	35
Meters (370)	98,766	3.33%	7,662	36
Installations on Customers' Premises (371)	733	5.00%	381	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	99,129	4.78%	15,015	39
<b>Total Distribution Plant</b>	<b>1,698,467</b>		<b>186,802</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0	0.20%		41
Computer Equipment (391.1)	1,382	20.00%	1,495	42
Transportation Equipment (392)	81,704	10.00%	33,971	43
Stores Equipment (393)	183	5.00%	17	44
Tools, Shop and Garage Equipment (394)	11,013	6.67%	1,950	45
Laboratory Equipment (395)	6,575	5.00%	1,583	46
Power Operated Equipment (396)	15,034	10.00%	5,715	47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	1,125	5.00%	103	49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>117,016</b>		<b>44,834</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,815,483</b>		<b>231,636</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					79,801	27
362					451,930	28
363					0	29
364	3,201	7,270	149		317,122	30
365	2,814	9,115	130		273,441	31
366					0	32
367	37	60			199,466	33
368					102,308	34
369	1,863	5,070	662		211,026	35
370	7,397				99,031	36
371	374	138			602	37
372					0	38
373	2,502	1,422		(44)	110,176	39
	<b>18,188</b>	<b>23,075</b>	<b>941</b>	<b>(44)</b>	<b>1,844,903</b>	
390					0	40
391					0	41
391.1					2,877	42
392					115,675	43
393					200	44
394					12,963	45
395					8,158	46
396					20,749	47
397					0	48
398					1,228	49
399					0	50
	0	0	0	0	161,850	
	<b>18,188</b>	<b>23,075</b>	<b>941</b>	<b>(44)</b>	<b>2,006,753</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	217,821		36,236
<b>Total accum. prov. for depreciation</b>	<u><u>2,033,304</u></u>		<u><u>267,872</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
	124				253,933	51
	<b>18,312</b>	<b>23,075</b>	<b>941</b>	<b>(44)</b>	<b>2,260,686</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)	0.19	180.77	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
Underground	0.66	43.60	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		9.99	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	97	12
<b>Total</b>	<b>98</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	14,301	Tuesday	01/06/1998	10:00	7,969	<b>1</b>
February	02	14,418	Monday	02/09/1998	11:00	7,215	<b>2</b>
March	03	14,522	Wednesday	03/18/1998	10:00	8,020	<b>3</b>
April	04	14,000	Wednesday	04/08/1998	12:00	7,392	<b>4</b>
May	05	16,241	Thursday	05/28/1998	16:00	7,978	<b>5</b>
June	06	18,275	Thursday	06/25/1998	13:00	8,599	<b>6</b>
July	07	19,143	Tuesday	07/14/1998	14:00	9,070	<b>7</b>
August	08	18,477	Monday	08/24/1998	11:00	9,500	<b>8</b>
September	09	16,277	Monday	09/14/1998	11:00	8,479	<b>9</b>
October	10	14,945	Monday	10/05/1998	10:00	8,127	<b>10</b>
November	11	14,504	Monday	11/30/1998	10:00	7,617	<b>11</b>
December	12	15,093	Wednesday	12/09/1998	18:00	8,288	<b>12</b>
<b>Total</b>		<b>190,196</b>				<b>98,254</b>	

**System Name** WISCONSIN PUBLIC POWER INC

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

<b>Type of Reading</b>	<b>Supplier</b>
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## 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).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
<b>Total</b>	<u>0</u>				<u>0</u>

**System Name**

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

<b>Type of Reading</b>	<b>Supplier</b>
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## 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).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				25
February	02				26
March	03				27
April	04				28
May	05				29
June	06				30
July	07				31
August	08				32
September	09				33
October	10				34
November	11				35
December	12				36
<b>Total</b>	<u>0</u>				<u>0</u>

**System Name**

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

<b>Type of Reading</b>	<b>Supplier</b>
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### 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).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				37
February	02				38
March	03				39
April	04				40
May	05				41
June	06				42
July	07				43
August	08				44
September	09				45
October	10				46
November	11				47
December	12				48
<b>Total</b>	<u>0</u>				<u>0</u>

**System Name**

---

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

<b>Type of Reading</b>	<b>Supplier</b>
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## 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).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				49
February	02				50
March	03				51
April	04				52
May	05				53
June	06				54
July	07				55
August	08				56
September	09				57
October	10				58
November	11				59
December	12				60
<b>Total</b>	<u>0</u>				<u>0</u>

**System Name**

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

### 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).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				61
February	02				62
March	03				63
April	04				64
May	05				65
June	06				66
July	07				67
August	08				68
September	09				69
October	10				70
November	11				71
December	12				72
<b>Total</b>	<u>0</u>				<u>0</u>

**System Name**

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

<b>Type of Reading</b>	<b>Supplier</b>
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## 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	98,255	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>98,255</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	94,235	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>94,235</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	4,020	27
<b>Total Energy Losses</b>	<b>4,020</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.0914%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>98,255</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>					
Residential Sales	RG-1	3,498	28,719		1
Security Lighting	RL-1	58	53		2
<b>Total Sales for Residential Sales</b>		<b>3,556</b>	<b>28,772</b>		
<b>Commercial &amp; Industrial</b>					
NONE					3
Commercial	CG-1	416	9,623		4
Small Industrial	CP-1	38	13,370		5
Large Industrial	CP-2	8	15,045		6
Huge Industrial	CP-3	2	25,318		7
Municipal Water Plant	MP-1	11	1,663		8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>475</b>	<b>65,019</b>		
<b>Public Street &amp; Highway Lighting</b>					
NONE					9
City Street Lighting	MS-1	1	444		10
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>444</b>		
<b>Sales for Resale</b>					
NONE					11
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>4,032</b>	<b>94,235</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>	
		1,672,914	(37,681)	<b>1,635,233</b>	<b>1</b>
		5,348	(79)	<b>5,269</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>1,678,262</b>	<b>(37,760)</b>	<b>1,640,502</b>	
				<b>0</b>	<b>3</b>
		573,937	(13,463)	<b>560,474</b>	<b>4</b>
37,680		623,033	(17,523)	<b>605,510</b>	<b>5</b>
34,935		648,757	(22,567)	<b>626,190</b>	<b>6</b>
54,483		996,713	(37,978)	<b>958,735</b>	<b>7</b>
		93,807	(3,013)	<b>90,794</b>	<b>8</b>
<b>127,098</b>	<b>0</b>	<b>2,936,247</b>	<b>(94,544)</b>	<b>2,841,703</b>	
				<b>0</b>	<b>9</b>
		70,065	(666)	<b>69,399</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>70,065</b>	<b>(666)</b>	<b>69,399</b>	
				<b>0</b>	<b>11</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>127,098</b>	<b>0</b>	<b>4,684,574</b>	<b>(132,970)</b>	<b>4,551,604</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		WPPI		1
Point of Delivery	Behind wastewater pl		WP&L Sub Station		2
Type of Power Purchased (firm, dump, etc.)	firm		Firm		3
Voltage at Which Delivered	69,000		69,000		4
Point of Metering	Behind wastewater pl		WP&L Sub		5
Total of 12 Monthly Maximum Demands -- kW	1		190,196		6
Average load factor	0.0000%		70.7662%		7
Total Cost of Purchased Power	0		3,602,492		8
Average cost per kWh	0.0000		0.0367		9
On-Peak Hours (if applicable)	7:00 - 21:00		7:00-21:00		10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	0	0	3,854	4,116	12
February	0	0	3,645	3,570	13
March	0	0	4,043	3,977	14
April	0	0	3,812	3,581	15
May	0	0	3,776	4,202	16
June	0	0	4,377	4,222	17
July	0	0	4,741	4,329	18
August	0	0	4,514	4,986	19
September	0	0	4,107	4,371	20
October	0	0	4,065	4,062	21
November	0	0	3,647	3,969	22
December	0	0	4,112	4,176	23
<b>Total kWh (000)</b>	<b>0</b>	<b>0</b>	<b>48,693</b>	<b>49,561</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	0	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 (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon	0	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)
none	0						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)
none	0					1
<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 Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### 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					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Comtech	Industrial	Main	South	West	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	2	1	1	4
Capacity of Transformers in kVA	5,000	5,000	10,000	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
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
Kwh Output						19

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						20
Voltage--High Side						21
Voltage--Low Side						22
Num. of Main Transformers in Operation						23
Capacity of Transformers in kVA						24
Number of Spare Transformers on Hand						25
15-Minute Maximum Demand in kW						26
Dt and Hr of Such Maximum Demand						27
Kwh Output						28

### 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	3,970	776	39,670	1
Acquired during year	130	23	2,122	2
<b>Total</b>	<b>4,100</b>	<b>799</b>	<b>41,792</b>	<b>3</b>
Retired during year	66	0	0	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>4,034</b>	<b>799</b>	<b>41,792</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	3,960	707	35,624	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	74	92	6,168	12
<b>Total end of year</b>	<b>4,034</b>	<b>799</b>	<b>41,792</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>				
Incandescent	300	1	1,260	<b>1</b>
Mercury Vapor	175	39	31,590	<b>2</b>
Sodium Vapor	100	390	187,200	<b>3</b>
Sodium Vapor	150	1	720	<b>4</b>
<b>Total</b>		<b>431</b>	<b>220,770</b>	
<b>Ornamental</b>				
Mercury Vapor	175	15	12,150	<b>5</b>
Sodium Vapor	100	1	480	<b>6</b>
Sodium Vapor	150	81	57,600	<b>7</b>
Sodium Vapor	250	132	150,480	<b>8</b>
<b>Total</b>		<b>229</b>	<b>220,710</b>	
<b>Other</b>				
Incandescent	300	13	16,380	<b>9</b>
Mercury Vapor	175	16	12,960	<b>10</b>
Sodium Vapor	50	31	7,440	<b>11</b>
<b>Total</b>		<b>60</b>	<b>36,780</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Review response indicates expense increases due to voltage regulator maintenance in substations, a/c 592, and a lot of storm damage in 1998, a/c 593. 6/17/99 ele

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

ELECTRIC DEPT SHARE OF COMMON PLANT ADDITIONS  
ELECTRIC DEPT SHARE OF REIREMENTS TO COMMON PLANT

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