3014 (02-09-04)

ANNUAL REPORT

OF

Name: BANGOR MUNICIPAL UTILITY

Principal Office: 106 15TH AVENUE, NORTH
P.O. BOX 130
BANGOR, WI 54614-0130

For the Year Ended: DECEMBER 31, 1997

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.

SIGNATURE PAGE

I CECIL R. ROLFE of
(Person responsible for accounts)

BANGOR MUNICIPAL UTILITY , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 04/20/1998
(Date)

DIRECTOR OF PUBLIC WORKS
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BANGOR MUNICIPAL UTILITY
Utility Address: 106 15TH AVENUE, NORTH
P.O. BOX 130
BANGOR, WI 54614-0130
When was utility organized? 6/1/1933
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR CECIL R ROLFE
Title: DIRECTOR OF PUBLIC WORKS
Office Address:
106 15TH AVENUE. NORTH
P.O. BOX 130
BANGOR, WI 54614-0130
Telephone: (608) 486 - 2151
Fax Number: (608) 486 - 2800
E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP
Title:
Office Address: VIRCHOW, KRAUSE & CO., LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398
Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532
E-mail Address: cpa@virchowkrause.com

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

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

Name: VIRCHOW, KRAUSE & CO., LLP
Title:
Office Address: VIRCHOW, KRAUSE & CO., LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398
Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532
E-mail Address: cpa@virchowkrause.com
Date of most recent audit report: 2/18/1998
Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR CECIL R ROLFE
Title: DIRECTOR OF PUBLIC WORKS
Office Address:
106 15TH AVENUE, NORTH
P.O. BOX 130
BANGOR, WI 54614-0130
Telephone: (608) 486 - 2151
Fax Number: (608) 486 - 2800
E-mail Address:

Name of utility commission/committee: BANGOR VILLAGE BOARD

Names of members of utility commission/committee:
GARY ALTHOFF, VILLAGE PRESIDENT
MICK CULLEN
ROBIN GJERTSEN
BRIAN KAPANKE
MARY SCHMIDT
MAURICE SPREHN
JACK TORGERUD

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

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

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

Firm Name:

Contact Person:
Title:
Telephone:
Fax Number:
E-mail Address:

Contract/Agreement beginning-ending dates:
Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,042,196	2,010,730	**1**
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,686,177	1,683,340	**2**
Depreciation Expense (403)	150,016	133,679	**3**
Amortization Expense (404-407)	0		**4**
Taxes (408)	102,957	100,302	**5**
Total Operating Expenses	**1,939,150**	**1,917,321**	
Net Operating Income	**103,046**	**93,409**	
Income from Utility Plant Leased to Others (412-413)	0		**6**
Utility Operating Income	**103,046**	**93,409**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		**7**
Income from Nonutility Operations (417)	0		**8**
Nonoperating Rental Income (418)	0		**9**
Interest and Dividend Income (419)	11,849	17,117	**10**
Miscellaneous Nonoperating Income (421)	0		**11**
Total Other Income	**11,849**	**17,117**	
Total Income	**114,895**	**110,526**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		**12**
Other Income Deductions (426)	0		**13**
Total Miscellaneous Income Deductions	**0**	**0**	
Income Before Interest Charges	**114,895**	**110,526**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		**14**
Amortization of Debt Discount and Expense (428)		3,450	**15**
Amortization of Premium on Debt--Cr. (429)			**16**
Interest on Debt to Municipality (430)	44,828	40,234	**17**
Other Interest Expense (431)	0		**18**
Interest Charged to Construction--Cr. (432)			**19**
Total Interest Charges	**44,828**	**43,684**	
Net Income	**70,067**	**66,842**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,502,934	1,437,630	**20**
Balance Transferred from Income (433)	70,067	66,842	**21**
Miscellaneous Credits to Surplus (434)	50,400		**22**
Miscellaneous Debits to Surplus--Debit (435)	0		**23**
Appropriations of Surplus--Debit (436)	0		**24**
Appropriations of Income to Municipal Funds--Debit (439)	1,292	1,538	**25**
Total Unappropriated Earned Surplus End of Year (216)	**1,622,109**	**1,502,934**	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	**0**	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	**0**	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	**0**	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	**0**	
Interest and Dividend Income (419):		
Interest earned on investments	11,849	5
Total (Acct. 419):	**11,849**	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	**0**	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	**0**	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	**0**	
Miscellaneous Credits to Surplus (434):		
Adjustment made to PCAC after preparation of 1996 annual report	50,400	9
Total (Acct. 434):	**50,400**	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	**0**	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	**0**	
Appropriations of Income to Municipal Funds (439):		
Appropriated to village	1,292	12
Total (Acct. 439)--Debit:	**1,292**	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	93,958	1,948,238	0	0	**2,042,196**	1
Less: interdepartmental sales	0	6,003	0		**6,003**	2
Less: interdepartmental rents	0	0			**0**	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		3,976			**3,976**	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					**0**	6
Revenues subject to Wisconsin Remainder Assessment	**93,958**	**1,938,259**	**0**	**0**	**2,032,217**	

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	18,323		**18,323**	**1**
Electric operating expenses	152,401		**152,401**	**2**
Gas operating expenses			**0**	**3**
Heating operating expenses			**0**	**4**
Sewer operating expenses			**0**	**5**
Merchandising and jobbing			**0**	**6**
Other nonutility expenses	24,463		**24,463**	**7**
Water utility plant accounts	409		**409**	**8**
Electric utility plant accounts	31,200		**31,200**	**9**
Gas utility plant accounts			**0**	**10**
Heating utility plant accounts			**0**	**11**
Sewer utility plant accounts			**0**	**12**
Accum. prov. for depreciation of water plant			**0**	**13**
Accum. prov. for depreciation of electric plant	4,456		**4,456**	**14**
Accum. prov. for depreciation of gas plant			**0**	**15**
Accum. prov. for depreciation of heating plant			**0**	**16**
Accum. prov. for depreciation of sewer plant			**0**	**17**
Clearing accounts			**0**	**18**
All other accounts	1,802		**1,802**	**19**
Total Payroll	**233,054**	**0**	**233,054**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,743,125	4,493,919	**1**
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,226,341	2,136,941	**2**
Net Utility Plant	**2,516,784**	**2,356,978**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	**3**
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	**4**
Net Nonutility Property	**0**	**0**	
Investment in Municipality (123)	0		**5**
Other Investments (124)	0		**6**
Special Funds (125)	24,947	51,941	**7**
Total Other Property and Investments	**24,947**	**51,941**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	163,619	174,493	**8**
Temporary Cash Investments (132)			**9**
Notes Receivable (141)	0		**10**
Customer Accounts Receivable (142)	195,023	218,432	**11**
Other Accounts Receivable (143)	10,212	5,941	**12**
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	4,745	11,000	**13**
Receivables from Municipality (145)	44,718	10,415	**14**
Materials and Supplies (150)	91,259	89,159	**15**
Prepayments (165)	45,851	45,890	**16**
Other Current and Accrued Assets (170)			**17**
Total Current and Accrued Assets	**545,937**	**533,330**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		**18**
Extraordinary Property Losses (182)	0		**19**
Other Deferred Debits (183)	0		**20**
Total Deferred Debits	**0**	**0**	
Total Assets and Other Debits	**3,087,668**	**2,942,249**	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	40,346	40,346	**21**
Appropriated Earned Surplus (215)			**22**
Unappropriated Earned Surplus (216)	1,622,109	1,502,934	**23**
Total Proprietary Capital	**1,662,455**	**1,543,280**	
LONG-TERM DEBT			
Bonds (221)			**24**
Advances from Municipality (223)	749,642	587,311	**25**
Other Long-Term Debt (224)	0		**26**
Total Long-Term Debt	**749,642**	**587,311**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		**27**
Accounts Payable (232)	138,462	263,721	**28**
Payables to Municipality (233)	8,943	29,794	**29**
Customer Deposits (235)	656	821	**30**
Taxes Accrued (236)	36,934	34,157	**31**
Interest Accrued (237)	2,739	3,369	**32**
Other Current and Accrued Liabilities (238)	5,361	14,330	**33**
Total Current and Accrued Liabilities	**193,095**	**346,192**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		**34**
Customer Advances for Construction (252)	0	60,511	**35**
Other Deferred Credits (253)	0		**36**
Total Deferred Credits	**0**	**60,511**	
OPERATING RESERVES			
Property Insurance Reserve (261)			**37**
Injuries and Damages Reserve (262)			**38**
Pensions and Benefits Reserve (263)			**39**
Miscellaneous Operating Reserves (265)			**40**
Total Operating Reserves	**0**	**0**	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	482,476	404,955	**41**
Total Liabilities and Other Credits	**3,087,668**	**2,942,249**	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	560,269	0	0	4,182,856	**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)					**7**
Utility Plant Acquisition Adjustments (108)					**8**
Other Utility Plant Adjustments (109)					**9**
Total Utility Plant	560,269	0	0	4,182,856	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	262,090	0	0	1,964,251	**10**
Total Accumulated Provision	262,090	0	0	1,964,251	
Net Utility Plant	298,179	0	0	2,218,605	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	250,600	1,886,341			**2,136,941**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,877	139,139			**150,016**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,080				**1,080**	6
Accruals charged other						7
accounts (specify):						8
Clearing	137	35,915			**36,052**	9
Salvage		1,944			**1,944**	10
Other credits (specify):						11
					0	12
Total credits	**12,094**	**176,998**	**0**	**0**	**189,092**	13
Debits during year						14
Book cost of plant retired	604	86,430			**87,034**	15
Cost of removal		12,658			**12,658**	16
Other debits (specify):						17
					0	18
Total debits	**604**	**99,088**	**0**	**0**	**99,692**	19
Balance End of Year	**262,090**	**1,964,251**	**0**	**0**	**2,226,341**	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	11,000	1
Additions:		
Provision for uncollectibles during year	3,976	2
Collection of accounts previously written off: Utility Customers	251	3
Collection of accounts previously written off: Others		4
Total Additions	**4,227**	
Deductions:		
Accounts written off during the year: Utility Customers	10,482	5
Accounts written off during the year: Others		6
Total accounts written off	**10,482**	
Balance end of year	**4,745**	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					**0**		**1**
Other			88,516		**88,516**	85,607	**2**
Total Electric Utility					**88,516**	**85,607**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**88,516**	**85,607**	**1**
Water utility	2,743	3,552	**2**
Sewer utility			**3**
Gas utility			**4**
Merchandise			**5**
Other materials & supplies			**6**
Total Materials and Supplies	**91,259**	**89,159**	

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: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
				1
Total			0	
Unamortized premium on debt (251)				
				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	40,346	1
Changes during year (explain):		
NONE		2
Balance end of year	**40,346**	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)

NONE

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)	
Advances (223)					
Promissory note	04/26/1997	04/26/2016	6.00%	569,382	**1**
1997 Revenue note	03/01/1997	04/26/2016	6.00%	180,260	**2**
Total for Account 223				**749,642**	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	34,157	1
Accruals:		
Charged water department expense	11,276	2
Charged electric department expense	91,681	3
Charged sewer department expense	377	4
Other (explain):		
NONE		5
Total Accruals and other credits	**103,334**	
Taxes paid during year:		
County, state and local taxes	37,812	6
Social Security taxes	14,231	7
PSC Remainder Assessment	2,663	8
Other (explain):		
Gross Receipts Tax	45,851	9
Total payments and other debits	**100,557**	
Balance end of year	**36,934**	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				**0**	**1**
Subtotal	**0**	**0**	**0**	**0**	
Advances from Municipality (223)					
1995 Construction Advance	3,369	(3,369)		**0**	**2**
1996 Promissory Note		37,219	35,139	**2,080**	**3**
1997 Revenue Note		10,978	10,319	**659**	**4**
Subtotal	**3,369**	**44,828**	**45,458**	**2,739**	
Other Long-Term Debt (224)					
-				**0**	**5**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE				**0**	**6**
Subtotal	**0**	**0**	**0**	**0**	
Total	**3,369**	**44,828**	**45,458**	**2,739**	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric Distribution (c)	Electric Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	215,047	189,908				**404,955**	**1**
Add credits during year:							
For Services						**0**	**2**
For Mains						**0**	**3**
Other (specify):							
Primary Line Extensions		77,521				**77,521**	**4**
Deduct charges (specify):							
NONE						**0**	**5**
Balance End of Year	**215,047**	**267,429**	**0**	**0**	**0**	**482,476**	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						**0**	**6**

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	**0**	
Other Investments (124):		
NONE		2
Total (Acct. 124):	**0**	
Special Funds (125):		
Tower maintenance account	24,947	3
Total (Acct. 125):	**24,947**	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	6,418	5
Electric	188,605	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	**195,023**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Pole Contact Rentals	3,950	11
1997 Miscellaneous invoices	3,891	12
Invoices from prior years	2,371	13
Total (Acct. 143):	**10,212**	
Receivables from Municipality (145):		
Sewer collections paid twice	21,783	14
Additional 1997 public fire protection	13,894	15
Miscellaneous payroll	5,033	16
1997 joint metering	2,393	17
Labor charges billed to sewer	1,615	18
Total (Acct. 145):	**44,718**	
Prepayments (165):		
Prepaid Gross Receipts Tax	45,851	19
Total (Acct. 165):	**45,851**	

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)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	**0**	
Other Deferred Debits (183):		
NONE		21
Total (Acct. 183):	**0**	
Payables to Municipality (233):		
Payable to sewer - billing collection	8,943	22
Total (Acct. 233):	**8,943**	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	**0**	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	558,735	3,926,494	0	0	**4,485,229**	**1**
Materials and Supplies	3,147	87,061	0	0	**90,208**	**2**
Other (specify):						
					0	**3**
Less Average:						
Reserve for Depreciation	256,345	1,925,296	0	0	**2,181,641**	**4**
Customer Advances for Construction					**0**	**5**
Contributions in Aid of Construction	215,047	228,668	0	0	**443,715**	**6**
Other (specify):						
					0	**7**
Average Net Rate Base	**90,490**	**1,859,591**	**0**	**0**	**1,950,081**	
Net Operating Income	19,757	83,289	0	0	**103,046**	**8**
Net Operating Income as a percent of Average Net Rate Base	**21.83%**	**4.48%**	**N/A**	**N/A**	**5.28%**	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	40,346	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,562,521	3
Other (Specify):		4
Total Average Proprietary Capital	**1,602,867**	
Net Income		
Net Income	70,067	5
Percent Return on Proprietary Capital	**4.37%**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 29, 1998

Ms. Cecil Rolfe, Director of Public Works
Bangor Municipal Utility
106 15th Avenue North
Bangor, WI 54614-0130

Re: 1997 Analytical Review File DWCCA-0350-RL

Dear Ms. Rolfe:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 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. In our 1996 analytical review letter dated July 23, 1997, we ask about dollars in plant for service additions, and no contributions. You stated labor was charged in error and the amount would be adjusted in 1997. However there is no adjustment reported in 1997. Please explain.

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) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	92,691	**1**
Total Sales of Water	**92,691**	
Other Operating Revenues		
Forfeited Discounts (470)	331	**2**
Miscellaneous Service Revenues (471)	0	**3**
Rents from Water Property (472)	0	**4**
Interdepartmental Rents (473)	0	**5**
Other Water Revenues (474)	936	**6**
Amortization of Construction Grants (475)	0	**7**
Total Other Operating Revenues	**1,267**	
Total Operating Revenues	**93,958**	
Operation and Maintenenance Expenses		
Source of Supply Expenses (600-605)	0	**8**
Pumping Expenses (620-625)	6,801	**9**
Water Treatment Expenses (630-635)	1,232	**10**
Transmission and Distribution Expenses (640-655)	21,859	**11**
Customer Accounts Expenses (901-904)	2,671	**12**
Sales Expenses (910)	0	**13**
Administrative and General Expenses (920-935)	19,485	**14**
Total Operation and Maintenenance Expenses	**52,048**	
Other Operating Expenses		
Depreciation Expense (403)	10,877	**15**
Amortization Expense (404-407)		**16**
Taxes (408)	11,276	**17**
Total Other Operating Expenses	**22,153**	
Total Operating Expenses	**74,201**	
NET OPERATING INCOME	**19,757**	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	
Metered Sales to General Customers (461)				
Residential	397	22,935	46,078	4
Commercial	72	9,515	14,200	5
Industrial				6
Total Metered Sales to General Customers (461)	**469**	**32,450**	**60,278**	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		27,789	8
Other Sales to Public Authorities (464)	11	3,745	4,624	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	**481**	**36,195**	**92,691**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	27,789	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**27,789**	
Forfeited Discounts (470):		
Customer late payment charges	331	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	**331**	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	**0**	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	**0**	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	936	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	**936**	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	**0**	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	**0**	
PUMPING EXPENSES		
Operation Labor (620)	334	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	6,003	7
Operation Supplies and Expenses (623)	210	8
Maintenance of Pumping Plant (625)	254	9
Total Pumping Expenses	**6,801**	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	749	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	483	13
Total Water Treatment Expenses	**1,232**	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	15,139	14
Operation Supplies and Expenses (641)	221	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	3,210	17
Maintenance of Services (652)	2,084	18
Maintenance of Meters (653)	307	19
Maintenance of Hydrants (654)	898	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	**21,859**	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	204	**22**
Accounting and Collecting Labor (902)	2,467	**23**
Supplies and Expenses (903)		**24**
Uncollectible Accounts (904)		**25**
Total Customer Accounts Expenses	**2,671**	
SALES EXPENSES		
Sales Expenses (910)		**26**
Total Sales Expenses	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	1,646	**27**
Office Supplies and Expenses (921)	1,624	**28**
Administrative Expenses Transferred--Credit (922)		**29**
Outside Services Employed (923)	2,965	**30**
Property Insurance (924)	2,635	**31**
Injuries and Damages (925)	1,352	**32**
Employee Pensions and Benefits (926)	8,590	**33**
Regulatory Commission Expenses (928)		**34**
Miscellaneous General Expenses (930)	673	**35**
Transportation Expenses (933)		**36**
Maintenance of General Plant (935)		**37**
Total Administrative and General Expenses	**19,485**	
Total Operation and Maintenance Expenses	**52,048**	

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		10,088	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		377	2
Net property tax equivalent		**9,711**	
Social Security		1,432	3
PSC Remainder Assessment		133	4
Other (specify): NONE			5
Total tax expense		**11,276**	

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			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212000				3
County tax rate	mills		3.915100				4
Local tax rate	mills		3.767500				5
School tax rate	mills		14.822400				6
Voc. school tax rate	mills		2.164900				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		**24.881900**				10
Less: state credit	mills		1.986000				11
Net tax rate	mills		**22.895900**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**3.767500**				14
Combined School Tax Rate	mills		**16.987300**				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		**20.754800**				17
Total Tax Rate	mills		**24.881900**				18
Ratio of Local and School Tax to Total	dec.		**0.834132**				19
Total tax net of state credit	mills		**22.895900**				20
Net Local and School Tax Rate	mills		**19.098213**				21
Utility Plant, Jan. 1	$	**557,201**	557,201				22
Materials & Supplies	$	**3,552**	3,552				23
Subtotal	$	**560,753**	**560,753**				24
Less: Plant Outside Limits	$	**0**					25
Taxable Assets	$	**560,753**	**560,753**				26
Assessment Ratio	dec.		0.942000				27
Assessed Value	$	**528,229**	**528,229**				28
Net Local & School Rate	mills		**19.098213**				29
Tax Equiv. Computed for Current Year	$	**10,088**	**10,088**				30
Tax Equivalent per 1994 PSC Report	$	9,953					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	$						33
Tax equiv. for current year (see note 6)	$	**10,088**					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	185		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	10,011		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	**10,196**	**0**	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	10,529		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	39,366		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	535		20
Total Pumping Plant	**50,430**	**0**	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	44,639		23
Total Water Treatment Plant	**44,639**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			185	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)			10,011	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	10,196	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			10,529	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			39,366	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			535	20
Total Pumping Plant	0	0	50,430	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			44,639	23
Total Water Treatment Plant	0	0	44,639	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	22,335		26
Transmission and Distribution Mains (343)	282,027		27
Fire Mains (344)	1,590		28
Services (345)	66,815	225	29
Meters (346)	41,903	2,551	30
Hydrants (348)	32,813	896	31
Other Transmission and Distribution Plant (349)	549		32
Total Transmission and Distribution Plant	**448,032**	**3,672**	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	2,346		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	1,558		44
Other Tangible Property (399)			45
Total General Plant	**3,904**	**0**	
Total utility plant in service directly assignable	**557,201**	**3,672**	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	**557,201**	**3,672**	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			**22,335**	**26**
Transmission and Distribution Mains (343)			**282,027**	**27**
Fire Mains (344)			**1,590**	**28**
Services (345)			**67,040**	**29**
Meters (346)	454		**44,000**	**30**
Hydrants (348)	150		**33,559**	**31**
Other Transmission and Distribution Plant (349)			**549**	**32**
Total Transmission and Distribution Plant	**604**	**0**	**451,100**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**33**
Structures and Improvements (390)			**0**	**34**
Office Furniture and Equipment (391)			**0**	**35**
Computer Equipment (391.1)			**0**	**36**
Transportation Equipment (392)			**0**	**37**
Stores Equipment (393)			**0**	**38**
Tools, Shop and Garage Equipment (394)			**2,346**	**39**
Laboratory Equipment (395)			**0**	**40**
Power Operated Equipment (396)			**0**	**41**
Communication Equipment (397)			**0**	**42**
SCADA Equipment (397.1)			**0**	**43**
Miscellaneous Equipment (398)			**1,558**	**44**
Other Tangible Property (399)			**0**	**45**
Total General Plant	**0**	**0**	**3,904**	
Total utility plant in service directly assignable	**604**	**0**	**560,269**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**604**	**0**	**560,269**	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			3,573	**3,573**	1
February			3,341	**3,341**	2
March			3,666	**3,666**	3
April			3,516	**3,516**	4
May			3,877	**3,877**	5
June			4,361	**4,361**	6
July			4,043	**4,043**	7
August			3,655	**3,655**	8
September			3,502	**3,502**	9
October			3,499	**3,499**	10
November			3,273	**3,273**	11
December			3,537	**3,537**	12
Total for year	**0**	**0**	**43,843**	**43,843**	

Less: Measured or estimated water used in main flushing and water treatment during year	1,337	13
Less: Other utility use		14
Other utility use explanation:		15
Water pumped into distribution system	**42,506**	16
Less: Water sold	36,195	17
Losses and unaccounted for	**6,311**	18
Percent unaccounted for to the nearest whole percent (%)	**15%**	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:		20
Maximum gallons pumped by all methods in any one day during reporting year	188	21
Date of maximum: 6/1/1997		22
Cause of maximum: Flushing		23
Minimum gallons pumped by all methods in any one day during reporting year	51	24
Date of minimum: 1/25/1997		25
Total KWH used for pumping for the year	90,388	26
If water is purchased: Vendor Name:		27
Point of Delivery:		28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
17TH AVENUE NORTH	#1	143	14	432,000	Yes	**1**
PARK DRIVE	#2	172	16	389,000	Yes	**2**

SOURCES OF WATER SUPPLY - SURFACE WATERS

	Intakes				
Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

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		1
Location	17TH AVENUE NORTH	PARK DRIVE		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1950	1950		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	380	350		8
Pump Motor or				9
Standby Engine Mfr	AC FAIRBANKS MORSE	AC FAIRBANKS MORSE		10
Year Installed	1950	1950		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	30		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1			1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	S			5
Year constructed	1968			6
Primary material (earthen, steel,				7
concrete, other)	STEEL			8
Elevation difference in feet				9
(See Headnote 3.)	175			10
Total capacity in gallons	18,400			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)	OTHER			14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)	WELLHOUSE			17
Filters, type (gravity, pressure,				18
other, none)	NONE			19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)	30.0000			22
Is a corrosion control chemical				23
used (yes, no)?	N			24
Is water fluoridated (yes, no)?	N			25

WATER MAINS

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

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	680				**680**	**1**
M	D	4.000	5,182				**5,182**	**2**
M	D	6.000	17,436				**17,436**	**3**
P	D	6.000	6,375				**6,375**	**4**
M	D	8.000	7,061				**7,061**	**5**
Total Within Municipality			**36,734**	**0**	**0**	**0**	**36,734**	
Total Utility			**36,734**	**0**	**0**	**0**	**36,734**	

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)	
P	0.750	37				37		1
M	0.750	378				378		2
P	1.000	1				1		3
M	1.000	13	1			14		4
M	1.500	4				4		5
M	2.000	1				1		6
P	2.000	1				1		7
M	3.000	2				2		8
M	4.000	1				1		9
Total Utility		**438**	**1**	**0**	**0**	**439**	**0**	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	498	36	9		**525**	30	**1**
1.000	15				**15**		**2**
1.500	5				**5**		**3**
2.000	4				**4**		**4**
2.500	1				**1**		**5**
3.000	4				**4**		**6**
4.000	1				**1**		**7**
Total:	**528**	**36**	**9**	**0**	**555**	**30**	

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	406	56		3		60	**525**	**1**
1.000		12		1		2	**15**	**2**
1.500		3		1		1	**5**	**3**
2.000				3		1	**4**	**4**
2.500						1	**1**	**5**
3.000		1		1		2	**4**	**6**
4.000				1			**1**	**7**
Total:	**406**	**72**	**0**	**10**	**0**	**67**	**555**	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	**1**
Within Municipality	58	1	1		58	**2**
Total Fire Hydrants	**58**	**1**	**1**	**0**	**58**	
Flushing Hydrants						
	1				1	**3**
Total Flushing Hydrants	**1**	**0**	**0**	**0**	**1**	

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:	58
Number of distribution system valves end of year:	138
Number of distribution valves operated during year:	138

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

625 - less maintenance labor in 1997
635 - 1996 includes costs to pull and repair equipment

Pumping & Power Equipment (Page W-13)

The year's installed (1950) and the type of motor as electric is currently unknown. The information used was a guess in order to complete page.

Water Services (Page W-16)

Service added was paid by customer.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,935,682	**1**
Total Sales of Electricity	**1,935,682**	
Other Operating Revenues		
Forfeited Discounts (450)	6,383	**2**
Miscellaneous Service Revenues (451)	0	**3**
Sales of Water and Water Power (453)	0	**4**
Rent from Electric Property (454)	3,950	**5**
Interdepartmental Rents (455)	0	**6**
Other Electric Revenues (456)	2,223	**7**
Amortization of Construction Grants (457)	0	**8**
Total Other Operating Revenues	**12,556**	
Total Operating Revenues	**1,948,238**	
Operation and Maintenenance Expenses		
Power Production Expenses (500-546)	1,320,723	**9**
Transmission Expenses (550-553)	0	**10**
Distribution Expenses (560-576)	139,745	**11**
Customer Accounts Expenses (901-904)	34,242	**12**
Sales Expenses (910)	7,970	**13**
Administrative and General Expenses (920-935)	131,449	**14**
Total Operation and Maintenenance Expenses	**1,634,129**	
Other Expenses		
Depreciation Expense (403)	139,139	**15**
Amortization Expense (404-407)		**16**
Taxes (408)	91,681	**17**
Total Other Expenses	**230,820**	
Total Operating Expenses	**1,864,949**	
NET OPERATING INCOME	**83,289**	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Penalties	6,383	1
Total Forfeited Discounts (450)	**6,383**	
Miscellaneous Service Revenues (451):		
NONE		2
Total Miscellaneous Service Revenues (451)	**0**	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	**0**	
Rent from Electric Property (454):		
Pole contact rentals	3,950	4
Total Rent from Electric Property (454)	**3,950**	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
Miscellaneous revenue from village	461	6
Miscellaneous revenue from rural communities	1,762	7
Total Other Electric Revenues (456)	**2,223**	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	**0**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	**0**	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	**0**	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	**0**	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,320,723	15
Other Expenses (546)		16
Total Other Power Supply Expenses	**1,320,723**	
Total Power Production Expenses	**1,320,723**	
TRANSMISSION EXPENSES		
Operation Supervison and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		**19**
Total Transmission Expenses	**0**	
DISTRIBUTION EXPENSES		
Operation Supervison Expenses (560)	16,657	**20**
Line and Station Labor (561)	6,420	**21**
Line and Station Supplies and Expenses (562)		**22**
Street Lighting and Signal System Expenses (565)	2,255	**23**
Meter Expenses (566)	7,137	**24**
Customer Installations Expenses (567)	245	**25**
Miscellaneous Distribution Expenses (569)	3,125	**26**
Maintenance of Structures and Equipment (571)		**27**
Maintenance of Lines (572)	100,546	**28**
Maintenance of Line Transformers (573)	2,825	**29**
Maintenance of Street Lighting and Signal Systems (574)	535	**30**
Maintenance of Meters (575)		**31**
Maintenance of Miscellaneous Distribution Plant (576)		**32**
Total Distribution Expenses	**139,745**	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,987	**33**
Accounting and Collecting Labor (902)	20,279	**34**
Supplies and Expenses (903)		**35**
Uncollectible Accounts (904)	3,976	**36**
Total Customer Accounts Expenses	**34,242**	
SALES EXPENSES		
Sales Expenses (910)	7,970	**37**
Total Sales Expenses	**7,970**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,566	**38**
Office Supplies and Expenses (921)	14,360	**39**
Administrative Expenses Transferred -- Credit (922)		**40**
Outside Services Employed (923)	15,932	**41**
Property Insurance (924)	5,497	**42**
Injuries and Damages (925)	2,683	**43**
Employee Pensions and Benefits (926)	59,451	**44**
Regulatory Commission Expenses (928)	230	**45**
Miscellaneous General Expenses (930)	6,088	**46**
Transportation Expenses (933)	1,444	**47**
Maintenance of General Plant (935)	11,198	**48**
Total Administrative and General Expenses	**131,449**	
Total Operation and Maintenance Expenses	**1,634,129**	

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		30,949	1
Social Security		12,351	2
Wisconsin Gross Receipts Tax		45,851	3
PSC Remainder Assessment		2,530	4
Other (specify): NONE			5
Total tax expense		**91,681**	

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			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212000				3
County tax rate	mills		3.915100				4
Local tax rate	mills		3.767500				5
School tax rate	mills		14.822400				6
Voc. school tax rate	mills		2.164900				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		**24.881900**				10
Less: state credit	mills		1.986000				11
Net tax rate	mills		**22.895900**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**3.767500**				14
Combined School Tax Rate	mills		**16.987300**				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		**20.754800**				17
Total Tax Rate	mills		**24.881900**				18
Ratio of Local and School Tax to Total	dec.		**0.834132**				19
Total tax net of state credit	mills		**22.895900**				20
Net Local and School Tax Rate	mills		**19.098213**				21
Utility Plant, Jan. 1	$	**3,936,718**	3,936,718				22
Materials & Supplies	$	**85,607**	85,607				23
Subtotal	$	**4,022,325**	**4,022,325**				24
Less: Plant Outside Limits	$	**2,302,044**	2,302,044				25
Taxable Assets	$	**1,720,281**	**1,720,281**				26
Assessment Ratio	dec.		0.942000				27
Assessed Value	$	**1,620,505**	**1,620,505**				28
Net Local & School Rate	mills		**19.098213**				29
Tax Equiv. Computed for Current Year	$	**30,949**	**30,949**				30
Tax Equivalent per 1994 PSC Report	$	22,702					31
Any lower tax equivalent as authorized							32
by municipality (see note 5)	$						33
Tax equiv. for current year (see note 5)	$	**30,949**					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	100		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			0	18
Structures and Improvements (341)			0	19
Fuel Holders, Producers and Accessories (342)			0	20
Prime Movers (343)			0	21
Generators (344)			0	22
Accessory Electric Equipment (345)			0	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	0	0	
TRANSMISSION PLANT				
Land and Land Rights (350)			100	25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	**100**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	3,227		34
Structures and Improvements (361)			35
Station Equipment (362)	130,274		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	930,705	113,439	38
Overhead Conductors and Devices (365)	735,890	153,526	39
Underground Conduit (366)	3,449		40
Underground Conductors and Devices (367)	357,035	254,665	41
Line Transformers (368)	529,810	35,520	42
Services (369)	258,288	25,107	43
Meters (370)	78,681	2,260	44
Installations on Customers' Premises (371)	85,257	663	45
Leased Property on Customers' Premises (372)	401	150	46
Street Lighting and Signal Systems (373)	49,714	64	47
Total Distribution Plant	**3,162,731**	**585,394**	
GENERAL PLANT			
Land and Land Rights (389)	494		48
Structures and Improvements (390)	120,910		49
Office Furniture and Equipment (391)	38,202		50
Computer Equipment (391.1)	71,523	460	51
Transportation Equipment (392)	192,281	450	52
Stores Equipment (393)	557		53
Tools, Shop and Garage Equipment (394)	27,699	10,347	54
Laboratory Equipment (395)	5,327		55
Power Operated Equipment (396)	38,774		56
Communication Equipment (397)	11,535	2,502	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			**0**	**26**
Station Equipment (353)			**0**	**27**
Towers and Fixtures (354)			**0**	**28**
Poles and Fixtures (355)			**0**	**29**
Overhead Conductors and Devices (356)			**0**	**30**
Underground Conduit (357)			**0**	**31**
Underground Conductors and Devices (358)			**0**	**32**
Roads and Trails (359)			**0**	**33**
Total Transmission Plant	**0**	**0**	**100**	
DISTRIBUTION PLANT				
Land and Land Rights (360)			**3,227**	**34**
Structures and Improvements (361)			**0**	**35**
Station Equipment (362)			**130,274**	**36**
Storage Battery Equipment (363)			**0**	**37**
Poles, Towers and Fixtures (364)	15,230		**1,028,914**	**38**
Overhead Conductors and Devices (365)	20,440		**868,976**	**39**
Underground Conduit (366)			**3,449**	**40**
Underground Conductors and Devices (367)	35,330		**576,370**	**41**
Line Transformers (368)	11,254		**554,076**	**42**
Services (369)	3,590		**279,805**	**43**
Meters (370)	586		**80,355**	**44**
Installations on Customers' Premises (371)			**85,920**	**45**
Leased Property on Customers' Premises (372)			**551**	**46**
Street Lighting and Signal Systems (373)			**49,778**	**47**
Total Distribution Plant	**86,430**	**0**	**3,661,695**	
GENERAL PLANT				
Land and Land Rights (389)			**494**	**48**
Structures and Improvements (390)			**120,910**	**49**
Office Furniture and Equipment (391)			**38,202**	**50**
Computer Equipment (391.1)			**71,983**	**51**
Transportation Equipment (392)			**192,731**	**52**
Stores Equipment (393)			**557**	**53**
Tools, Shop and Garage Equipment (394)			**38,046**	**54**
Laboratory Equipment (395)			**5,327**	**55**
Power Operated Equipment (396)			**38,774**	**56**
Communication Equipment (397)			**14,037**	**57**

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)			**58**
Other Tangible Property (399)			**59**
Total General Plant	**507,302**	**13,759**	
Total utility plant in service directly assignable	**3,670,133**	**599,153**	
Common Utility Plant Allocated to Electric Department			**60**
Total utility plant in service	**3,670,133**	**599,153**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Miscellaneous Equipment (398)			**0**	**58**
Other Tangible Property (399)			**0**	**59**
Total General Plant	**0**	**0**	**521,061**	
Total utility plant in service directly assignable	**86,430**	**0**	**4,182,856**	
Common Utility Plant Allocated to Electric Department			**0**	**60**
Total utility plant in service	**86,430**	**0**	**4,182,856**	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned: Net Additions During Year (b)	Miles of Pole Line Owned: Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	0.00	28.43	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	0.00	219.10	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	2	2
Nonfarm Customers	13	3
Total	**15**	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	305	7
Nonfarm	433	8
Total	**738**	9
Customers served at other than rural rates:		10
Farm	62	11
Nonfarm	16	12
Total	**78**	13
Total customers on rural lines at end of year	**816**	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

		Monthly Peak				Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	6,435	Tuesday	01/14/1997	08:00	3,204	1
February	02	6,651	Saturday	02/01/1997	08:00	3,249	2
March	03	6,106	Saturday	03/01/1997	08:00	2,742	3
April	04	5,884	Tuesday	04/08/1997	08:00	2,784	4
May	05	5,424	Thursday	05/01/1997	08:00	2,555	5
June	06	5,119	Sunday	06/01/1997	08:00	2,610	6
July	07	6,184	Wednesday	07/16/1997	19:00	2,820	7
August	08	5,776	Friday	08/01/1997	19:00	2,892	8
September	09	5,540	Monday	09/01/1997	19:00	2,718	9
October	10	5,493	Tuesday	10/07/1997	20:00	2,490	10
November	11	5,942	Monday	11/17/1997	08:00	2,890	11
December	12	6,109	Monday	12/08/1997	19:00	2,885	12
Total		**70,663**				**33,839**	

System Name Bangor Municipal Utility

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

Type of Reading	Supplier
60 minutes integrated	Northern State Power

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		**0**	7
Purchases		33,839	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	**0**	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	**0**	14
Total Source of Energy		**33,839**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		31,462	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		**0**	23
Total Sold and Used		**31,462**	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		2,377	27
Total Energy Losses		**2,377**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**7.0244%**	29
Total Disposition of Energy		**33,839**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
Residential	Rg-1	968	8,785	**1**
Total Sales for Residential Sales		**968**	**8,785**	
Commercial & Industrial				
Small Power	Cp-1	18	4,840	**2**
Large Power	Cp-2	6	8,657	**3**
Commercial	Gs-1	434	8,973	**4**
Total Sales for Commercial & Industrial		**458**	**22,470**	
Public Street & Highway Lighting				
Street Lighting	Ms-1	87	207	**5**
Total Sales for Public Street & Highway Lighting		**87**	**207**	
Sales for Resale				
NONE				**6**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**1,513**	**31,462**	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		581,586	(193)	**581,393**	**1**
0	**0**	**581,586**	**(193)**	**581,393**	
15,063		250,382	(1,107)	**249,275**	**2**
	26,717	425,941	(1,090)	**424,851**	**3**
		655,486	(1,496)	**653,990**	**4**
15,063	**26,717**	**1,331,809**	**(3,693)**	**1,328,116**	
		26,173		**26,173**	**5**
0	**0**	**26,173**	**0**	**26,173**	
				0	**6**
0	**0**	**0**	**0**	**0**	
15,063	**26,717**	**1,939,568**	**(3,886)**	**1,935,682**	

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		Northern States Powe				1
Point of Delivery		Substation				2
Type of Power Purchased (firm, dump, etc.)		Firm				3
Voltage at Which Delivered		12.470				4
Point of Metering						5
Total of 12 Monthly Maximum Demands -- kW		70,663				6
Average load factor		**65.5959%**				7
Total Cost of Purchased Power		1,320,723				8
Average cost per kWh		**0.0390**				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January	1,162	2,042			12
	February	1,379	1,870			13
	March	1,141	1,601			14
	April	1,071	1,713			15
	May	1,100	1,455			16
	June	1,102	1,508			17
	July	1,099	1,721			18
	August	1,255	1,637			19
	September	1,104	1,614			20
	October	1,050	1,440			21
	November	1,267	1,620			22
	December	1,147	1,739			23
	Total kWh (000)	**13,877**	**19,960**			24
						25
						26
						27
		(d)		**(e)**		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)		Total (b)	
Name of Plant			1
Unit Identification			2
Type of Generation			3
kWh Net Generation (000)		0	4
Is Generation Metered or Estimated?			5
Is Exciter & Station Use Metered or Estimated?			6
60-Minute Maximum Demand--kW (est. if not meas.)		0	7
Date and Hour of Such Maximum Demand			8
Load Factor			9
Maximum Net Generation in Any One Day		0	10
Date of Such Maximum			11
Number of Hours Generators Operated			12
Maximum Continuous or Dependable Capacity--kW		0	13
Is Plant Owned or Leased?			14
Total Production Expenses		0	15
Cost per kWh of Net Generation ($)			16
Monthly Net Generation --- kWh (000):	January	0	17
	February	0	18
	March	0	19
	April	0	20
	May	0	21
	June	0	22
	July	0	23
	August	0	24
	September	0	25
	October	0	26
	November	0	27
	December	0	28
Total kWh (000)		0	29
Gas Consumed--Therms		0	30
Average Cost per Therm Burned ($)			31
Fuel Oil Consumed Barrels (42 gal.)		0	32
Average Cost per Barrel of Oil Burned ($)			33
Specific Gravity			34
Average BTU per Gallon			35
Lubricating Oil Consumed--Gallons		0	36
Average Cost per Gallon ($)			37
kWh Net Generation per Gallon of Fuel Oil			38
kWh Net Generation per Gallon of Lubr. Oil			39
Does plant produce steam for heating or other			40
purposes in addition to elec. generation?			41
Coal consumed--tons (2,000 lbs.)		0	42
Average Cost per Ton ($)			43
Kind of Coal Used			44
Average BTU per Pound			45
Water Evaporated--Thousands of Pounds		0	46
Is Water Evaporated, Metered or Estimated?			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.			49
Based on Total Coal Used at Plant			50
Based on Coal Used Solely in Electric Generation			51
Average BTU per kWh Net Generation			52
Total Cost of Fuel (Oil and/or Coal)			53
per kWh Net Generation ($)			54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)

NONE

STEAM PRODUCTION PLANTS

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

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

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							1
					Total	0	

STEAM PRODUCTION PLANTS (cont.)

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

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
			Rated Unit Capacity				
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
							1
	Total	0	0	0	0	0	

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

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

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers Number (c)	Line Transformers Total Cap. (kVA) (d)	
Number first of year	1,484	920	27,206	1
Acquired during year	38	64	1,525	2
Total	**1,522**	**984**	**28,731**	3
Retired during year	25	11	252	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	**1,497**	**973**	**28,479**	6
Number end of year accounted for as follows:				7
In customers' use	1,452	849	22,446	8
In utility's use	3	9	360	9
Inactive transformers on system		6	238	10
Locked meters on customers' premises				11
In stock	42	109	5,435	12
Total end of year	**1,497**	**973**	**28,479**	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	122	97,478	**1**
Total		**122**	**97,478**	
Ornamental				
Mercury Vapor	175	34	14,292	**2**
Other	200	27	9,063	**3**
Total		**61**	**23,355**	
Other				
NONE				**4**
Total		**0**	**0**	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

560 - increase in labor allocated to this account
572 - increase due to write-off of obsolete inventory and to adjust CPR's to actual
920 - manager's salary charged here in 1996
923 - less legal work and accountant charges for rate intervention
926 -

Electric Utility Plant in Service (Page E-06)

During 1997 work orders for both 1996 and 1997 were closed. This resulted in increases to plant accounts 364 through 369. The retirements that resulted from the closing of work orders were also included in these amounts

Account 394 resulted from the purchase of an air compressor for $5700, a hammerhead mole $3,958 and a cut off saw $689.

Monthly Peak Demand and Energy Usage (Page E-10)

The utility's billing cycles do not coincide with the calendar year. Some of the dates override the month so the date used is the first of the next month. The correct dates should be: February, 1/28; March, 2/24; May, 4/22; June, 5/27; August, 7/21; and September, 8/27. All other information is correct.