



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MERRILLAN MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: P.O. BOX 70
MERRILLAN, WI 54754

For the Year Ended: DECEMBER 31, 1998

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

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

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

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

_____ , certify that I
MERRILLAN MUNICIPAL ELECTRIC AND WATER UTILITY
(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) (Date)

(Title)

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MERRILLAN MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: P.O. BOX 70
MERRILLAN, WI 54754

When was utility organized? 6/30/1903

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DEBRA GREEN
Title: VILLAGE CLERK-TREASURER

Office Address:
P.O. BOX 70
MERRILLAN, WI 54754

Telephone: (715) 333 - 2332

Fax Number: (715) 333 - 2056

E-mail Address:

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

Name: MS CHERYL E GEISSLER
Title: AUDITOR

Office Address: STIENESSEN, SCHLEGEL & CO., LLC
2411 NORTH HILLCREST PARKWAY
P.O. BOX 810
EAU CLAIRE, WI 54702-0810

Telephone: (715) 832 - 3425 EXT 40

Fax Number: (715) 832 - 1665

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: STIENESSEN, SCHLEGEL & CO., LLC
Title:

Office Address: STIENESSEN, SCHLEGEL & CO., LLC
2411 NORTH HILLCREST PARKWAY
P.O. BOX 810
EAU CLAIRE, WI 54702-0810

Telephone: (715) 832 - 3425

Fax Number: (715) 832 - 1665

E-mail Address:

Date of most recent audit report: 1/27/1998

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RANDY BROWN

Title: SUPERINTENDENT

Office Address:

P.O. BOX 70
MERRILLAN, WI 54754

Telephone: (715) 333 - 2332

Fax Number: (715) 333 - 2056

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MR BEN EWERS
MR LEE HANCOCK
MR JEFF HENSEL

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: [REDACTED]

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)	244,042	245,925	1
Operating Expenses:			
Operation and Maintenance Expense (401)	175,194	174,975	2
Depreciation Expense (403)	39,603	40,286	3
Amortization Expense (404)	0	0	4
Taxes (408)	33,676	33,529	5
Total Operating Expenses	248,473	248,790	
Net Operating Income	(4,431)	(2,865)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(4,431)	(2,865)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	8,443	8,777	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	8,443	8,777	
Total Income	4,012	5,912	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	4,012	5,912	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,888	4,476	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	3,888	4,476	
Net Income	124	1,436	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	85,537	84,101	19
Balance Transferred from Income (433)	124	1,436	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	85,661	85,537	

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 Miscellaneous Nonoperating Income, Account 421.

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	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	8,443	4
Total (Acct. 419):	8,443	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	72,996	171,046	0	0	244,042	1
Less: interdepartmental sales	0	13,689	0	0	13,689	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	72,996	157,357	0	0	230,353	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,529,945	1,469,962	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	701,523	661,713	2
Net Utility Plant	828,422	808,249	
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	0	5
Other Investments (124)	0	0	6
Special Funds (125)	110,672	95,559	7
Total Other Property and Investments	110,672	95,559	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,937	12,197	8
Temporary Cash Investments (132)	42,745	71,572	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	21,455	18,643	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,311	313	14
Materials and Supplies (150)	10,601	5,695	15
Prepayments (165)	971	971	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	81,020	109,391	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,020,114	1,013,199	

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)	85,780	85,780	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	85,661	85,537	23
Total Proprietary Capital	171,441	171,317	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	57,726	64,693	26
Total Long-Term Debt	57,726	64,693	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	8,064	809	28
Payables to Municipality (233)	25,278	23,168	29
Customer Deposits (235)	9,318	8,668	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	1,682		33
Total Current and Accrued Liabilities	44,342	32,645	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	746,605	744,544	38
Total Liabilities and Other Credits	1,020,114	1,013,199	

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 (100)	920,640	0	0	512,505	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)				96,800	6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	920,640	0	0	609,305	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	255,713	0	0	445,810	9
Total Accumulated Provision	255,713	0	0	445,810	
Net Utility Plant	664,927	0	0	163,495	

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	237,460	424,253			661,713	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,046	21,557			39,603	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	207				207	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	18,253	21,557	0	0	39,810	13
Debits during year						14
Book cost of plant retired	0	0			0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	255,713	445,810	0	0	701,523	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	4.40%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	1,332				1,332	1,486	1
Other			6,387		6,387	2,120	2
Total Electric Utility					7,719	3,606	

Account	Total End of Year	Amount Prior Year	
Electric utility total	7,719	3,606	1
Water utility	2,882	2,089	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	10,601	5,695	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

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	85,780	1
Changes during year (explain):		2
Balance end of year	85,780	

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)
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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)	
Other Long-Term Debt (224)					
JCB PROMISSORY NOTE	02/15/1989	02/01/1999	6.25%	57,726	1
Total for Account 224				57,726	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	21,004	2
Charged electric department expense	12,673	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>33,677</u>	
Taxes paid during year:		
County, state and local taxes	30,573	6
Social Security taxes	2,862	7
PSC Remainder Assessment	242	8
Other (explain):		
NONE		9
Total payments and other debits	<u>33,677</u>	
Balance end of year	<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)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
JCB PROMISSORY NOTE	0	3,888	3,888	0	3
Subtotal	0	3,888	3,888	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	3,888	3,888	0	

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	702,615	0	41,929	0	0	744,544	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
CHARGES FOR ELECTRIC			2,061			2,061	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	702,615	0	43,990	0	0	746,605	
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):		
RESERVE FUND - WATER	76,414	3
SELF INSURANCE - DIESEL	34,258	4
Total (Acct. 125):	110,672	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,158	6
Electric	17,297	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	21,455	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER UTILITY	1,311	13
Total (Acct. 145):	1,311	
Prepayments (165):		
PREPAID EXPENSE	971	14
Total (Acct. 165):	971	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	25,278	17
Total (Acct. 233):	25,278	
Other Deferred Credits (253):		
NONE		18
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	919,224	512,329	0	0	1,431,553	1
Materials and Supplies	2,485	5,662	0	0	8,147	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	246,586	435,031	0	0	681,617	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	702,615	42,959	0	0	745,574	6
Other (specify):					0	7
Average Net Rate Base	(27,492)	40,001	0	0	12,509	
Net Operating Income	(6,573)	2,142	0	0	(4,431)	8
Net Operating Income as a percent of Average Net Rate Base	N/A	5.35%	N/A	N/A	-35.42%	

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	85,780	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	85,599	3
Other (Specify):		4
Total Average Proprietary Capital	171,379	
Net Income		
Net Income	124	5
Percent Return on Proprietary Capital	0.07%	

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

Signature Page (Page ii)

Ms. Debra Green
Village Clerk-Treasurer
P.O. Box 70
Merrillan, Wisconsin 54654

We have compiled the Municipal Utility Annual Report - Class D for the Calendar Year Ending December 31, 1998, of the Village of Merrillan, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

STIENESSEN, SCHLEGEL & CO., LLC
CERTIFIED PUBLIC ACCOUNTANTS

January 22, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 18, 1999

Ms. Debra Green, Village Clerk Treasurer
Merrillan Municipal Electric & Water Utility
P.O. Box 70
Merrillan, WI 54754-0070

1998 Analytical Review DWCCA-3620-ELE

Dear Ms. Green:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

The footnote on page W-19 indicates that the \$2,775 addition to Account 348, Hydrants, on page W-8, line 31, column (c), is hydrants in stock. Account 348 should only include the cost of hydrants which have been installed and are in service. If these hydrants are still in inventory at end of year in 1999, then the cost should be reclassified to Account 150, Materials and Supplies.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	71,575	1
Total Sales of Water	71,575	
Other Operating Revenues		
Forfeited Discounts (470)	208	2
Other Water Revenues (474)	1,213	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,421	
Total Operating Revenues	72,996	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	15,560	5
General Operating Expenses (680-690)	25,028	6
Total Operation and Maintenance Expenses	40,588	
Other Operating Expenses		
Depreciation Expense (403)	18,046	7
Amortization Expense (404)		8
Taxes (408)	20,935	9
Total Other Operating Expenses	38,981	
Total Operating Expenses	79,569	
NET OPERATING INCOME	(6,573)	

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	168	7,170	31,829	4
Commercial	23	2,532	9,038	5
Industrial				6
Total Metered Sales to General Customers (461)	191	9,702	40,867	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		28,088	8
Other Sales to Public Authorities (464)	4	597	2,620	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	196	10,299	71,575	

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)	28,088	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)	28,088	
Forfeited Discounts (470):		
Customer late payment charges	208	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	208	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	605	7
Other (specify):		
MISCELLANEOUS	608	8
Total Other Water Revenues (474)	1,213	
Amortization of Construction Grants (475):		
NONE		9
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	9,906	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,230	3
Chemicals (630)	615	4
Supplies and Expenses (640)	1,308	5
Repairs of Water Plant (650)	950	6
Transportation Expenses (660)	551	7
Total Plant Operation and Maintenance Expenses	15,560	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,591	8
Office Supplies and Expenses (681)	6,098	9
Outside Services Employed (682)	1,971	10
Insurance Expense (684)	1,998	11
Employees Pensions and Benefits (686)	5,870	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,500	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	25,028	
 Total Operation and Maintenance Expenses	40,588	

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		19,666	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		186	2
Net property tax equivalent		19,480	
Social Security		1,395	3
PSC Remainder Assessment		60	4
Other (specify): NONE			5
Total tax expense		<u>20,935</u>	

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			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.259410				3
County tax rate	mills		10.302960				4
Local tax rate	mills		1.629220				5
School tax rate	mills		21.953530				6
Voc. school tax rate	mills		2.233710				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.378830				10
Less: state credit	mills		3.545160				11
Net tax rate	mills		32.833670				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.629220				14
Combined School Tax Rate	mills		24.187240				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.816460				17
Total Tax Rate	mills		36.378830				18
Ratio of Local and School Tax to Total	dec.		0.709656				19
Total tax net of state credit	mills		32.833670				20
Net Local and School Tax Rate	mills		23.300615				21
Utility Plant, Jan. 1	\$	917,808	917,808				22
Materials & Supplies	\$	2,089	2,089				23
Subtotal	\$	919,897	919,897				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	919,897	919,897				26
Assessment Ratio	dec.		0.770954				27
Assessed Value	\$	709,198	709,198				28
Net Local & School Rate	mills		23.300615				29
Tax Equiv. Computed for Current Year	\$	16,525	16,525				30
Tax Equivalent per 1994 PSC Report	\$	19,666					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	19,666					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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,921		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)	22,289		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	25,210	0	
PUMPING PLANT			
Land and Land Rights (320)	150		12
Structures and Improvements (321)	83,882		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	50,498		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	134,530	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	5,012		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	5,012	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	101		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			2,921 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)			22,289 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	25,210
PUMPING PLANT			
Land and Land Rights (320)			150 12
Structures and Improvements (321)			83,882 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			50,498 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	134,530
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			5,012 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	5,012
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			101 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	210,506		26
Transmission and Distribution Mains (343)	407,238		27
Fire Mains (344)	0		28
Services (345)	68,741		29
Meters (346)	20,674	57	30
Hydrants (348)	30,365	2,775	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	737,625	2,832	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,088		35
Computer Equipment (372.1)	4,893		36
Transportation Equipment (373)	3,540		37
Other General Equipment (379)	4,910		38
Other Tangible Property (390)	0		39
Total General Plant	15,431	0	
Total utility plant in service directly assignable	917,808	2,832	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	917,808	2,832	

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)			210,506 26
Transmission and Distribution Mains (343)			407,238 27
Fire Mains (344)			0 28
Services (345)			68,741 29
Meters (346)			20,731 30
Hydrants (348)			33,140 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	740,457
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,088 35
Computer Equipment (372.1)			4,893 36
Transportation Equipment (373)			3,540 37
Other General Equipment (379)			4,910 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	15,431
Total utility plant in service directly assignable	0	0	920,640
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	920,640

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			1,129	1,129	1
February			1,262	1,262	2
March			1,182	1,182	3
April			1,134	1,134	4
May			1,260	1,260	5
June			1,060	1,060	6
July			1,202	1,202	7
August			1,144	1,144	8
September			1,252	1,252	9
October			1,163	1,163	10
November			1,177	1,177	11
December			1,197	1,197	12
Total for year	0	0	14,162	14,162	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				1,241	14
Other utility use explanation:					15
3 LATERALS LEAKING; 2 HYDRANTS LEAKIING; FLUSHING HYDRANTS, FIRES AND SKATING RINK					
Water pumped into distribution system				12,921	16
Less: Water sold				10,299	17
Losses and unaccounted for				2,622	18
Percent unaccounted for to the nearest whole percent (%)				20%	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				86,000	21
Date of maximum: 8/1/1998					22
Cause of maximum:					23
PAINTING OF WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year				24,000	24
Date of minimum: 4/2/1998					25
Total KWH used for pumping for the year				48,670	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)	
HIGHWAY 95 EAST	#3	68	10	194,000	Yes	1
HIGHWAY 95 EAST	#4	79	10	161,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#3	#4	1
Location	WELL #3	WELL #4	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	STANDARD	GENERAL	5
Year Installed	1988	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	110	140	8
Pump Motor or Standby Engine Mfr	FRANLIN	FRANKLIN	10
Year Installed	1977	1996	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	18	18	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
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	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1984		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	137		6
Total capacity in gallons	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			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	4.000	41	0	0	0	41	1
M	D	6.000	8,234	0	0	0	8,234	2
M	D	8.000	8,785	0	0	0	8,785	3
M	S	10.000	1,533	0	0	0	1,533	4
M	S	15.000	3,000	0	0	0	3,000	5
Total Within Municipality			21,593	0	0	0	21,593	
Total Utility			21,593	0	0	0	21,593	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	164	0	0	0	164		1
M	1.000	3	0	0	0	3		2
M	1.500	8	0	0	0	8		3
M	2.000	2	0	0	0	2	1	4
M	4.000	2	0	0	0	2		5
Total Utility		179	0	0	0	179	1	

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	190	6	0	0	196	17	1
1.000	3	0	0	0	3	0	2
1.500	2	0	0	0	2	0	3
2.000	3	0	0	0	3	0	4
3.000	1	0	0	0	1	0	5
Total:	199	6	0	0	205	17	

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	169	21	0	2	0	4	196	1
1.000	1	2	0	0	0	0	3	2
1.500	0	1	0	1	0	0	2	3
2.000	0	3	0	0	0	0	3	4
3.000	0	0	0	1	0	0	1	5
Total:	170	27	0	4	0	4	205	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	33				33	2
Total Fire Hydrants	33	0	0	0	33	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	33
Number of distribution system valves end of year:	75
Number of distribution valves operated during year:	56

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

HYDRANTS PURCHASED DURING 1998 ARE CURRENTLY IN STOCK.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Total Sales of Electricity (440-448)	161,797	1
Total Sales of Electricity	161,797	
Other Operating Revenues		
Forfeited Discounts (450)	562	2
Other Electric Revenues (456)	8,687	3
Total Other Operating Revenues	9,249	
Total Operating Revenues	171,046	
Operation and Maintenance Expenses		
Power Production Expenses (500-549)	96,849	4
Transmission and Distribution Expenses (550-560)	13,079	5
Administrative and General Expenses (580-590)	24,678	6
Total Operation and Maintenance Expenses	134,606	
Other Expenses		
Depreciation Expense (403)	21,557	7
Amortization Expense (404-407)		8
Taxes (408)	12,741	9
Total Other Expenses	34,298	
Total Operating Expenses	168,904	
NET OPERATING INCOME	2,142	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	562	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	562	
Other Electric Revenues (456):		
JACKSON ELECTRIC DIVIDEND	7,375	3
MISCELLANEOUS	1,312	4
Total Other Electric Revenues (456)	8,687	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, 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 (520)	1,660	7
Water for Power (521)		8
Supplies and Expenses (522)		9
Maintenance of Hydraulic Production Plant (524)		10
Total Hydraulic Power Generation Expenses	1,660	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)	4,040	11
Fuel (531)		12
Operation Supplies and Expenses (532)	1,076	13
Maintenance of Other Production Plant (534)	2,414	14
Total Other Power Generation Expenses	7,530	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (540)	87,659	15
Other Expenses (549)		16
Total Other Power Supply Expenses	87,659	
Total Power Production Expenses	96,849	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Labor (550)	4,623	17
Operation Supplies and Expenses (552)	1,745	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Transportation Expenses (560)	6,711	19
Total Transmission and Distribution Expenses	13,079	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (580)	7,281	20
Office Supplies and Expenses (581)	4,765	21
Outside Services Employed (582)	1,971	22
Insurance Expense (584)	1,998	23
Employee Pensions and Benefits (586)	5,794	24
Regulatory Commission Expenses (588)		25
Miscellaneous General Expenses (589)	2,869	26
Uncollectible Accounts (590)		27
Total Administrative and General Expenses	24,678	
 Total Operation and Maintenance Expenses	134,606	

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		11,025	1
Social Security		1,467	2
Wisconsin Gross Receipts Tax		68	3
PSC Remainder Assessment		181	4
Other (specify): NONE			5
Total tax expense		12,741	

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			Jackson				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.259410				2
County tax rate	mills		10.302960				3
Local tax rate	mills		1.629220				4
School tax rate	mills		21.953530				5
Voc. school tax rate	mills		2.233710				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		36.378830				9
Less: state credit	mills		3.545160				10
Net tax rate	mills		32.833670				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		1.629220				12
Combined School Tax Rate	mills		24.187240				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		25.816460				15
Total Tax Rate	mills		36.378830				16
Ratio of Local and School Tax to Total	dec.		0.709656				17
Total tax net of state credit	mills		32.833670				18
Net Local and School Tax Rate	mills		23.300615				19
Utility Plant, Jan. 1	\$	552,154	552,154				20
Materials & Supplies	\$	3,606	3,606				21
Subtotal	\$	555,760	555,760				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	555,760	555,760				24
Assessment Ratio	dec.		0.770954				25
Assessed Value	\$	428,465	428,465				26
Net Local & School Rate	mills		23.300615				27
Tax Equiv. Computed for Current Year	\$	9,984	9,984				28
Tax Equivalent per 1994 PSC Report	\$	11,025					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	11,025					31

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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Steam Power Equipment (312)	0		6
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	2,200		7
Structures and Improvements (331)	14,895		8
Reservoirs, Dams and Waterways (332)	26,144		9
Hydraulic Power Equipment (333)	94,285		10
Total Hydraulic Production Plant	137,524	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	203		11
Structures and Improvements (341)	3,513		12
Other Power Equipment (342)	218,833		13
Total Other Production Plant	222,549	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (350)	0		14
Structures and Improvements (351)	0		15
Station Equipment (352)	2,256		16
Overhead Lines (353)	35,668		17
Underground Lines (356)	11,970		18
Line Transformers (358)	37,278		19
Meters (360)	10,067	351	20
Installation on Customer Premises (361)	0		21
Leased Property on Customer Premises (362)	0		22
Street Lighting and Signal Systems (363)	16,225		23
Total Transmission and Distribution Plant	113,464	351	

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
Steam Power Equipment (312)			0 6
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			2,200 7
Structures and Improvements (331)			14,895 8
Reservoirs, Dams and Waterways (332)			26,144 9
Hydraulic Power Equipment (333)			94,285 10
Total Hydraulic Production Plant	0	0	137,524
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			203 11
Structures and Improvements (341)			3,513 12
Other Power Equipment (342)			218,833 13
Total Other Production Plant	0	0	222,549
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (350)			0 14
Structures and Improvements (351)			0 15
Station Equipment (352)			2,256 16
Overhead Lines (353)			35,668 17
Underground Lines (356)			11,970 18
Line Transformers (358)			37,278 19
Meters (360)			10,418 20
Installation on Customer Premises (361)			0 21
Leased Property on Customer Premises (362)			0 22
Street Lighting and Signal Systems (363)			16,225 23
Total Transmission and Distribution Plant	0	0	113,815

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 \$10,000 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			
Land and Land Rights (370)	0		24
Structures and Improvements (371)	0		25
Office Furniture and Equipment (372)	1,648		26
Computers (372.1)	5,871		27
Transportation Equipment (373)	26,831		28
Other General Equipment (379)	4,267		29
Total General Plant	38,617	0	
Total utility plant in service directly assignable	512,154	351	
OTHER UTILITY PLANT			
Other Tangible Property (390)	0		30
Utility Plant Purchased or Sold (391)	0		31
Utility Plant in Process of Reclassification (392)	0		32
Utility Plant Leased to Others (393)	0		33
Property Held for Future Use (394)	0		34
Construction Work in Progress (395)	0		35
Utility Plant Acquisition Adjustments (396)	0		36
Other Utility Plant Adjustments (397)	0		37
Total Other Utility Plant	0	0	
 Common Utility Plant Allocated to Electric Department	 0		 38
 Total utility plant	 512,154	 351	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Land and Land Rights (370)			0 24
Structures and Improvements (371)			0 25
Office Furniture and Equipment (372)			1,648 26
Computers (372.1)			5,871 27
Transportation Equipment (373)			26,831 28
Other General Equipment (379)			4,267 29
Total General Plant	0	0	38,617
Total utility plant in service directly assignable	0	0	512,505
OTHER UTILITY PLANT			
Other Tangible Property (390)			0 30
Utility Plant Purchased or Sold (391)			0 31
Utility Plant in Process of Reclassification (392)			0 32
Utility Plant Leased to Others (393)			0 33
Property Held for Future Use (394)			0 34
Construction Work in Progress (395)			0 35
Utility Plant Acquisition Adjustments (396)			0 36
Other Utility Plant Adjustments (397)			0 37
Total Other Utility Plant	0	0	0
Common Utility Plant Allocated to Electric Department			0 38
Total utility plant	0	0	512,505

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
PRIMARY VOLTAGE - 2300		2,400.00	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			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
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	9 12
Total	9 13
Total customers on rural lines at end of year	9 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	696	Monday	01/12/1998	18:00	398	1
February	02	596	Sunday	02/01/1998	19:00	323	2
March	03	613	Thursday	03/12/1998	20:00	334	3
April	04	515	Wednesday	04/01/1998	20:00	285	4
May	05	517	Monday	05/18/1998	18:00	270	5
June	06	587	Saturday	06/27/1998	18:00	272	6
July	07	609	Tuesday	07/14/1998	19:00	306	7
August	08	626	Sunday	08/23/1998	18:00	281	8
September	09	595	Sunday	09/13/1998	20:00	262	9
October	10	518	Thursday	10/29/1998	18:00	287	10
November	11	586	Friday	11/20/1998	18:00	319	11
December	12	720	Wednesday	12/30/1998	18:00	342	12
Total		7,178				3,679	

System Name

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

Type of Reading	Supplier
------------------------	-----------------

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	267	3
Internal Combustion Turbine	15	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	282	7
Purchases	3,301	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	3,583	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	3,377	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
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	3,377	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	206	27
Total Energy Losses	206	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.7494%	29
Total Disposition of Energy	3,583	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RURAL	RC-1	9	54		1
RESIDENTIAL	RG-1	283	2,143		2
Total Sales for Residential Sales		292	2,197		
Commercial & Industrial					
COMMERCIAL	CG-1	54	1,032		3
WATER PUMPING	CG-1	2	47		4
Total Sales for Commercial & Industrial		56	1,079		
Public Street & Highway Lighting					
STREET LIGHTS	MS-1	4	101		5
Total Sales for Public Street & Highway Lighting		4	101		
Sales for Resale					
NONE					6
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		352	3,377		

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)	
		3,199	(517)	2,682	1
		120,098	(20,823)	99,275	2
0	0	123,297	(21,340)	101,957	
		61,100	(9,969)	51,131	3
		3,434	(470)	2,964	4
0	0	64,534	(10,439)	54,095	
		6,690	(945)	5,745	5
0	0	6,690	(945)	5,745	
				0	6
0	0	0	0	0	
0	0	194,521	(32,724)	161,797	

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	DAIRYLAND POWER				1
Point of Delivery	MERRILLAN				2
Type of Power Purchased (firm, dump, etc.)	NON-FIRM				3
Voltage at Which Delivered	2400				4
Point of Metering	DIESEL PLANT				5
Total of 12 Monthly Maximum Demands -- kW	7,178				6
Average load factor	63.0923%				7
Total Cost of Purchased Power	87,659				8
Average cost per kWh	0.0265				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	339				12
February	271				13
March	286				14
April	232				15
May	233				16
June	244				17
July	283				18
August	278				19
September	255				20
October	262				21
November	292				22
December	331				23
Total kWh (000)	3,306	0			24

		(d)		(e)		
Name of Vendor						28
Point of Delivery						29
Voltage at Which Delivered						30
Point of Metering						31
Type of Power Purchased (firm, dump, etc.)						32
Total of 12 Monthly Maximum Demands -- kW						33
Average load factor						34
Total Cost of Purchased Power						35
Average cost per kWh						36
On-Peak Hours (if applicable)						37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38	
January					39	
February					40	
March					41	
April					42	
May					43	
June					44	
July					45	
August					46	
September					47	
October					48	
November					49	
December					50	
Total kWh (000)					51	

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	278	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	893	13
Is Plant Owned or Leased?		14
Total Production Expenses	6,804	15
Cost per kWh of Net Generation (\$)	24	16
Monthly Net Generation --- kWh (000):		
January	16	17
February	25	18
March	33	19
April	33	20
May	24	21
June	25	22
July	37	23
August	23	24
September	15	25
October	16	26
November	15	27
December	16	28
Total kWh (000)	278	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		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

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	DIESEL	HYDRO			1
Unit Identification	DIESEL	HYDRO			2
Type of Generation	RECIP	HYDRO			3
kWh Net Generation (000)	15	263			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day	4,560	1,600			10
Date of Such Maximum	06/25/1998	02/18/1998			11
Number of Hours Generators Operated	24				12
Maximum Continuous or Dependable Capacity--kW	800	93			13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses	5,144	1,660			15
Cost per kWh of Net Generation (\$)	342.9333	6.3118			16
Monthly Net Generation --- kWh (000):					17
January				16	17
February				25	18
March				33	19
April				33	20
May				24	21
June				25	22
July	15			22	23
August				23	24
September				15	25
October				16	26
November				15	27
December				16	28
Total kWh (000)	15	263			29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)					53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
DIESEL	3			FAIRBANKS MORRES		140	1
DIESEL	2			FAIRBANKS MORRIS		1,050	2
Total						<u><u>1,190</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.

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit During Yr. (000's) (j)		kW (k)	kVA (l)		
			90	1,125			1
			792	725			2
Total		0	882	1,850	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)	
HYDRO	Halls Cree	automatic	2	1			100	1
						Total	100	

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)			
					93	100	1		
Total					0	93	100	0	0

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)	(b)	(c)	Utility Designation (d)	(e)	(f)
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NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	385	149	0	1
Acquired during year	12	6		2
Total	397	155	0	3
Retired during year	11			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	386	155	0	6
Number end of year accounted for as follows:				7
In customers' use	386	150		8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock		5		12
Total end of year	386	155	0	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				
Fluorescent	110	2	1,588	1
Mercury Vapor	175	79	79,189	2
Sodium Vapor	100	35	14,336	3
Sodium Vapor	400	8	5,514	4
Total		124	100,627	
Ornamental				
NONE				5
Total		0	0	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE