



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: PRINCETON MUNICIPAL WATER AND ELECTRIC UTILITIES

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Principal Office: 438 WEST MAIN STREET  
P.O. BOX 53  
PRINCETON, WI 54968

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For the Year Ended: DECEMBER 31, 1998

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

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

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

**SIGNATURE PAGE**

I MS. LOIS JANKOWSKI of  
(Person responsible for accounts)

PRINCETON MUNICIPAL WATER AND ELECTRIC UTILITIES, 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)      03/31/1999  
(Date)

TREASURER  
(Title)

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
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
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
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

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
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:** PRINCETON MUNICIPAL WATER AND ELECTRIC UTILITIES

**Utility Address:** 438 WEST MAIN STREET

P.O. BOX 53

PRINCETON, WI 54968

**When was utility organized?** 1/1/1902

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** LOIS JANOWSKI

**Title:** TREASURER

**Office Address:**

438 WEST MAIN STREET

PRINCETON, WI 54968

**Telephone:** (920) 295 - 6612

**Fax Number:**

**E-mail Address:**

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

**Name:** HUBERTY & ASSOCIATES, S.C., CPA'S

**Title:**

**Office Address:** HUBERTY & ASSOCIATES, S.C., CPA'S

P.O. BOX 272

RIPON, WI 54971

**Telephone:** (920) 748 - 7741

**Fax Number:** (920) 748 - 7742

**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:** HUBERTY AND ASSOCIATES, S.C., CPA'S

**Title:**

**Office Address:** HUBERTY AND ASSOCIATES, S.C., CPA'S

P.O. BOX 272

RIPON, WI 54971

**Telephone:** (920) 748 - 7741

**Fax Number:** (920) 748 - 7742

**E-mail Address:**

**Date of most recent audit report:** 3/27/1998

**Period covered by most recent audit:** 1997

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** RON SEELINGER

**Title:** FOREMAN

**Office Address:**

438 WEST MAIN STREET  
PRINCETON, WI 54968

**Telephone:** (920) 295 - 6612

**Fax Number:** (920) 295 - 6612

**E-mail Address:**

**Name of utility commission/committee:** UTILITIES COMMISSION

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

MR JIM DUFEK

MR TIM KOZLOWSKI

MR ERNEST PULVERMACHER

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	785,996	803,987	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	639,958	598,574	2
Depreciation Expense (403)	79,912	78,599	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	54,671	55,372	5
<b>Total Operating Expenses</b>	<b>774,541</b>	<b>732,545</b>	
<b>Net Operating Income</b>	<b>11,455</b>	<b>71,442</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>11,455</b>	<b>71,442</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,473	9,405	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>8,473</b>	<b>9,405</b>	
<b>Total Income</b>	<b>19,928</b>	<b>80,847</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>19,928</b>	<b>80,847</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	30,878	31,464	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	4,179	4,455	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>35,057</b>	<b>35,919</b>	
<b>Net Income</b>	<b>(15,129)</b>	<b>44,928</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,041,847	996,919	20
Balance Transferred from Income (433)	(15,129)	44,928	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	2	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,026,716</b>	<b>1,041,847</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
WATER INTEREST	4,588	5
ELECTRIC INTEREST	3,885	6
<b>Total (Acct. 419):</b>	<b>8,473</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
rounding	2	11
<b>Total (Acct. 435)--Debit:</b>	<b>2</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	178,143	607,853	0	0	<b>785,996</b>	<b>1</b>
Less: interdepartmental sales	0	5,660	0	0	<b>5,660</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>178,143</b>	<b>602,193</b>	<b>0</b>	<b>0</b>	<b>780,336</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	25,694		25,694	1
Electric operating expenses	68,712		68,712	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,781		1,781	8
Electric utility plant accounts	3,315		3,315	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			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>99,502</b>	<b>0</b>	<b>99,502</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,365,199	2,314,342	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	881,258	816,421	2
<b>Net Utility Plant</b>	<b>1,483,941</b>	<b>1,497,921</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	179,622	93,643	8
Temporary Cash Investments (132)	115,717	139,627	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	86,630	77,679	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	22,938	26,325	14
Materials and Supplies (150)	70,102	75,665	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	35,590	39,090	17
<b>Total Current and Accrued Assets</b>	<b>510,599</b>	<b>452,029</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,994,540</b>	<b>1,949,950</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	36,032	36,032	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,026,716	1,041,847	23
<b>Total Proprietary Capital</b>	<b>1,062,748</b>	<b>1,077,879</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	577,600	582,400	24
Advances from Municipality (223)	78,649	89,663	25
Other Long-Term Debt (224)	0	15,047	26
<b>Total Long-Term Debt</b>	<b>656,249</b>	<b>687,110</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	87,725	5,098	28
Payables to Municipality (233)	13,502	3,142	29
Customer Deposits (235)	3,150	2,975	30
Taxes Accrued (236)	45,951	46,257	31
Interest Accrued (237)	8,535	8,982	32
Other Current and Accrued Liabilities (238)	2,366	4,193	33
<b>Total Current and Accrued Liabilities</b>	<b>161,229</b>	<b>70,647</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	114,314	114,314	41
<b>Total Liabilities and Other Credits</b>	<b>1,994,540</b>	<b>1,949,950</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,203,753	0	0	1,161,446	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
<b>Total Utility Plant</b>	1,203,753	0	0	1,161,446	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	242,841	0	0	638,417	10
<b>Total Accumulated Provision</b>	242,841	0	0	638,417	
<b>Net Utility Plant</b>	960,912	0	0	523,029	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	214,325	602,096			<b>816,421</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	28,272	51,640			<b>79,912</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,144				<b>1,144</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>29,416</b>	<b>51,640</b>	<b>0</b>	<b>0</b>	<b>81,056</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	900	15,319			<b>16,219</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
see footnote		352			<b>352</b>	<b>18</b>
<b>Total debits</b>	<b>900</b>	<b>15,671</b>	<b>0</b>	<b>0</b>	<b>16,571</b>	<b>19</b>
<b>Balance End of Year</b>	<b>242,841</b>	<b>638,065</b>	<b>0</b>	<b>0</b>	<b>880,906</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			59,695		59,695	64,750	2
<b>Total Electric Utility</b>					<b>59,695</b>	<b>64,750</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	59,695	64,750	1
Water utility	10,407	10,915	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>70,102</b>	<b>75,665</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<u>0</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	36,032	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>36,032</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER & ELECTRIC-MTG REV. BONDS	11/30/1994	11/30/2034	5.00%	577,600	1
<b>Total Bonds (Account 221):</b>				<b>577,600</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
UTILITY BUILDING	11/02/1994	03/15/2004	5.00%	78,649	1
<b>Total for Account 223</b>				<b>78,649</b>	
<b>Other Long-Term Debt (224)</b>					
JOHN DEERE CREDIT	04/01/1995	05/01/1998	8.00%	0	2
<b>Total for Account 224</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	46,257	1
<b>Accruals:</b>		
Charged water department expense	24,025	2
Charged electric department expense	29,648	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>53,673</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	53,979	6
Social Security taxes		7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>53,979</u>	
<b>Balance end of year</b>	<u><u>45,951</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
W & E System Mgt. Rev. Bonds	5,445	30,531	30,576	5,400	1
<b>Subtotal</b>	<b>5,445</b>	<b>30,531</b>	<b>30,576</b>	<b>5,400</b>	
<b>Advances from Municipality (223)</b>					
Utilities Building	3,439	4,179	4,483	3,135	2
<b>Subtotal</b>	<b>3,439</b>	<b>4,179</b>	<b>4,483</b>	<b>3,135</b>	
<b>Other Long-Term Debt (224)</b>					
John Deere Credit	98	347	445	0	3
<b>Subtotal</b>	<b>98</b>	<b>347</b>	<b>445</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,982</b>	<b>35,057</b>	<b>35,504</b>	<b>8,535</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	105,431	0	8,883	0	0	<b>114,314</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>105,431</b>	<b>0</b>	<b>8,883</b>	<b>0</b>	<b>0</b>	<b>114,314</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	12,396	5
Electric	74,234	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>86,630</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
SEWER CONSTRUCTION	17,004	12
METER ALLOCATION TO CITY	5,934	13
<b>Total (Acct. 145):</b>	<b>22,938</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
SEWER PAYMENTS	2,495	17
PAYROLL PAID BY CITY	11,007	18
<b>Total (Acct. 233):</b>	<b>13,502</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	1,190,711	1,149,059	0	0	<b>2,339,770</b>	<b>1</b>
Materials and Supplies	10,661	62,222	0	0	<b>72,883</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	228,583	620,080	0	0	<b>848,663</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	105,431	8,883	0	0	<b>114,314</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>867,358</b>	<b>582,318</b>	<b>0</b>	<b>0</b>	<b>1,449,676</b>	
Net Operating Income	58,052	(46,597)	0	0	<b>11,455</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.69%</b>	<b>-8.00%</b>	<b>N/A</b>	<b>N/A</b>	<b>0.79%</b>	

### RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	36,032	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,034,281	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,070,313</b>	
<b>Net Income</b>		
Net Income	(15,129)	5
<b>Percent Return on Proprietary Capital</b>	<b>-1.41%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

See footnote to electric utility.

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## FINANCIAL SECTION FOOTNOTES

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

The amount of disposals on schedule E-6 did not include \$352 of meters scraped during the year. I contact Randy at the PSC Help Desk and he was unable to solve the problem. I have included the \$352 under other debits so the schedule totals correctly.

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### Signature Page (Page ii)

#### ACCOUNTANT'S COMPILATION REPORT

City of Princeton  
438 W. Main Street  
Princeton, WI 54968

We have compiled the Annual PSC Report of the City of Princeton for the year ended December 31, 1998.

Our compilation was limited to presenting in the form prescribed by Wisconsin Public Service Commission 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 Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, those financial statements are not designed for those who are not informed about such differences.

Huberty & Associates, S.C.  
Certified Public Accountants

Ripon, WI  
March 23, 1999

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

July 22, 1999

Ms. Lois Janowski, Treasurer  
Princeton Municipal Water & Electric Utility  
438 West Main Street  
Princeton, WI 54968-9150

1998 Analytical Review DWCCA-4880-PJL

Dear Ms. Janowski:

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.

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

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) 267-9198.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\July 22 1999 rev letters L 2.doc

cc: Mr. Jim Dufek

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	174,037	1
<b>Total Sales of Water</b>	<b>174,037</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	800	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,306	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>4,106</b>	
<b>Total Operating Revenues</b>	<b>178,143</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	26,898	9
Water Treatment Expenses (630-635)	410	10
Transmission and Distribution Expenses (640-655)	10,559	11
Customer Accounts Expenses (901-904)	3,362	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	26,066	14
<b>Total Operation and Maintenance Expenses</b>	<b>67,295</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	28,272	15
Amortization Expense (404-407)		16
Taxes (408)	24,524	17
<b>Total Other Operating Expenses</b>	<b>52,796</b>	
<b>Total Operating Expenses</b>	<b>120,091</b>	
<b>NET OPERATING INCOME</b>	<b>58,052</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	583	27,396	73,080	4
Commercial	97	11,357	24,665	5
Industrial	1	1,129	2,715	6
<b>Total Metered Sales to General Customers (461)</b>	<b>681</b>	<b>39,882</b>	<b>100,460</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		68,845	8
Other Sales to Public Authorities (464)	1	1,053	4,732	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>683</b>	<b>40,935</b>	<b>174,037</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	68,845	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>68,845</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (471):</b>		
TAP FEES	800	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>800</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,580	10
<b>Other (specify):</b> REFUND	1,726	11
<b>Total Other Water Revenues (474)</b>	<b>3,306</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	19,710	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	5,660	7
Operation Supplies and Expenses (623)	1,528	8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>26,898</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)	410	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>410</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	7,683	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	2,118	17
Maintenance of Services (652)	747	18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)	11	21
<b>Total Transmission and Distribution Expenses</b>	<b>10,559</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,112	<b>22</b>
Accounting and Collecting Labor (902)	566	<b>23</b>
Supplies and Expenses (903)	684	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>3,362</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	3,306	<b>27</b>
Office Supplies and Expenses (921)	3,459	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	8,178	<b>30</b>
Property Insurance (924)	2,707	<b>31</b>
Injuries and Damages (925)	3,388	<b>32</b>
Employee Pensions and Benefits (926)	4,273	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	347	<b>35</b>
Transportation Expenses (933)	408	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>26,066</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>67,295</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		22,643	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		829	2
<b>Net property tax equivalent</b>		<b>21,814</b>	
Social Security		2,211	3
PSC Remainder Assessment		499	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>24,524</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green Lake				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.239030				3
County tax rate	mills		7.850799				4
Local tax rate	mills		11.229192				5
School tax rate	mills		11.110419				6
Voc. school tax rate	mills		1.703975				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.133415</b>				<b>10</b>
Less: state credit	mills		1.676371				11
<b>Net tax rate</b>	mills		<b>30.457044</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>11.229192</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.814394</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>24.043586</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>32.133415</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.748242</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>30.457044</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.789254</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,177,670</b>	1,177,670				22
Materials & Supplies	\$	<b>10,915</b>	10,915				23
<b>Subtotal</b>	\$	<b>1,188,585</b>	<b>1,188,585</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,188,585</b>	<b>1,188,585</b>				<b>26</b>
Assessment Ratio	dec.		0.835926				27
<b>Assessed Value</b>	\$	<b>993,569</b>	<b>993,569</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.789254</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>22,643</b>	<b>22,643</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>22,643</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	478		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	9,350		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	16,415		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>26,243</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	23,512		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	56,540	2,967	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	931		20
<b>Total Pumping Plant</b>	<b>80,983</b>	<b>2,967</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,450		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			478 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			9,350 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			16,415 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>26,243</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			23,512 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			59,507 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			931 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>83,950</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			4,450 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	270,152		26
Transmission and Distribution Mains (343)	462,916	20,189	27
Fire Mains (344)	0		28
Services (345)	65,206		29
Meters (346)	65,108	492	30
Hydrants (348)	67,351	1,800	31
Other Transmission and Distribution Plant (349)	2,543		32
<b>Total Transmission and Distribution Plant</b>	<b>937,726</b>	<b>22,481</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	52,857		34
Office Furniture and Equipment (391)	1,504		35
Computer Equipment (391.1)	3,614	1,535	36
Transportation Equipment (392)	8,159		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	4,262		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	60,724		41
Communication Equipment (397)	1,598		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>132,718</b>	<b>1,535</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,177,670</b>	<b>26,983</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,177,670</b>	<b>26,983</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			270,152 26
Transmission and Distribution Mains (343)			483,105 27
Fire Mains (344)			0 28
Services (345)			65,206 29
Meters (346)			65,600 30
Hydrants (348)	900		68,251 31
Other Transmission and Distribution Plant (349)			2,543 32
<b>Total Transmission and Distribution Plant</b>	<b>900</b>	<b>0</b>	<b>959,307</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			52,857 34
Office Furniture and Equipment (391)			1,504 35
Computer Equipment (391.1)			5,149 36
Transportation Equipment (392)			8,159 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			4,262 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			60,724 41
Communication Equipment (397)			1,598 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>134,253</b>
<b>Total utility plant in service directly assignable</b>	<b>900</b>	<b>0</b>	<b>1,203,753</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>900</b>	<b>0</b>	<b>1,203,753</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,588	3,588	1
February			3,449	3,449	2
March			2,043	2,043	3
April			3,404	3,404	4
May			3,605	3,605	5
June			4,541	4,541	6
July			4,775	4,775	7
August			4,437	4,437	8
September			4,286	4,286	9
October			3,607	3,607	10
November			3,838	3,838	11
December			3,401	3,401	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>44,974</b>	<b>44,974</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				200	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				44,774	16
Less: Water sold				40,935	17
Losses and unaccounted for				3,839	18
Percent unaccounted for to the nearest whole percent (%)				9%	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				412	21
Date of maximum: 10/5/1998					22
Cause of maximum: flushing mains					23
Minimum gallons pumped by all methods in any one day during reporting year				87	24
Date of minimum: 4/19/1998					25
Total KWH used for pumping for the year				55,249	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
DEEP WELL 438 WEST MAIN STRE	1	412	10	576,000	Yes	<b>1</b>
DEEP WELL 2 438 WEST MAIN ST	2	450	16	849,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP	NO 1 STANDBY BOOSTER	NO 2 STANDBY	1
Location	438 WEST MAIN	438 W MAIN	438 WEST MAIN	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRENE DEMING	AC	LAYNE	5
Year Installed	1982	1935	1984	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	490	500	500	8
Pump Motor or Standby Engine Mfr	AC	WAUKESHA	CONTINENTAL	9
Year Installed	1982	1935	1960	10
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	11
Horsepower	30	85	42	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 1	WELL 2		14
Location	438 W MAIN	438 W MAIN		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1934	1984		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	450	590		21
Pump Motor or Standby Engine Mfr	GE	NEUMAN		22
Year Installed	1934	1984		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	10	50		25

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BLANK	PHOENIX	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1935	1995	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	5	180	6
Total capacity in gallons	100,000	200,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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	S	2.000	270	0	0	0	270
M	D	6.000	29,591	0	0	0	29,591
P	D	6.000	1,520	0	0	0	1,520
P	S	6.000	22	0	0	0	22
M	D	8.000	5,902	173	0	0	6,075
M	S	8.000	405	0	0	0	405
P	D	8.000	4,105	0	0	0	4,105
M	D	10.000	1,240	0	0	0	1,240
M	S	12.000	189	0	0	0	189
P	D	12.000	2,770	0	0	0	2,770
<b>Total Within Municipality</b>			<b>46,014</b>	<b>173</b>	<b>0</b>	<b>0</b>	<b>46,187</b>
<b>Total Utility</b>			<b>46,014</b>	<b>173</b>	<b>0</b>	<b>0</b>	<b>46,187</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	560	0	0	0	560		1
L	0.750	28	0	0	0	28		2
M	1.000	18	0	0	0	18		3
M	1.500	5	0	0	0	5		4
M	2.000	12	0	0	0	12		5
M	4.000	2	0	0	0	2		6
<b>Total Utility</b>		<b>625</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>625</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	849	6	0	0	855	34	1
0.750	4	0	0	0	4	0	2
1.000	7	1	0	0	8	0	3
1.500	2	0	0	0	2	0	4
2.000	10	0	0	0	10	1	5
3.000	2	0	0	0	2	0	6
4.000	2	0	0	0	2	0	7
<b>Total:</b>	<b>876</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>883</b>	<b>35</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	761	85	1	3	1	4	855	1
0.750	1	2	0	0	0	1	4	2
1.000	0	6	0	0	0	2	8	3
1.500	0	2	0	0	0	0	2	4
2.000	2	5	0	1	0	2	10	5
3.000	1	1	0	0	0	0	2	6
4.000	0	0	1	1	0	0	2	7
<b>Total:</b>	<b>765</b>	<b>101</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>9</b>	<b>883</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	81	1	1		81	2
<b>Total Fire Hydrants</b>	<b>81</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>81</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	81
Number of distribution system valves end of year:	137
Number of distribution valves operated during year:	137

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

changed unmetered sales to metered sales 6/2/99 ele

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### Water Mains (Page W-15)

The addition of mains began in 1997 and was completed in 1998. The cost of extending the mains and service to new customers was special assessed to the property owners at a public hearing on March 3, 1997. The assessment is \$35.47/l.f. Property owners have the option to pay in full or in five annual installments plus interest at 6.5%

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	603,083	1
<b>Total Sales of Electricity</b>	<b>603,083</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	0	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	4,455	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	315	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>4,770</b>	
<b>Total Operating Revenues</b>	<b>607,853</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	444,192	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	62,168	11
Customer Accounts Expenses (901-904)	7,608	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	58,695	14
<b>Total Operation and Maintenance Expenses</b>	<b>572,663</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	51,640	15
Amortization Expense (404-407)		16
Taxes (408)	30,147	17
<b>Total Other Expenses</b>	<b>81,787</b>	
<b>Total Operating Expenses</b>	<b>654,450</b>	
<b>NET OPERATING INCOME</b>	<b>(46,597)</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	1	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENT	4,455	5
<b>Total Rent from Electric Property (454)</b>	<b>4,455</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
OTHER	315	7
<b>Total Other Electric Revenues (456)</b>	<b>315</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	444,192	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>444,192</b>	
<b>Total Power Production Expenses</b>	<b>444,192</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	50,105	21
Line and Station Supplies and Expenses (562)	7,681	22
Street Lighting and Signal System Expenses (565)	1,564	23
Meter Expenses (566)	439	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	1,343	28
Maintenance of Line Transformers (573)	581	29
Maintenance of Street Lighting and Signal Systems (574)	305	30
Maintenance of Meters (575)	150	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>62,168</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	5,064	33
Accounting and Collecting Labor (902)	1,627	34
Supplies and Expenses (903)	917	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<b>7,608</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	11,916	<b>38</b>
Office Supplies and Expenses (921)	7,339	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	12,018	<b>41</b>
Property Insurance (924)	4,495	<b>42</b>
Injuries and Damages (925)	7,122	<b>43</b>
Employee Pensions and Benefits (926)	13,200	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	691	<b>46</b>
Transportation Expenses (933)	1,914	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>58,695</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>572,663</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		22,887	1
Social Security		6,761	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		499	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>30,147</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green Lake				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.239030				3
County tax rate	mills		7.850799				4
Local tax rate	mills		11.229192				5
School tax rate	mills		11.110419				6
Voc. school tax rate	mills		1.703975				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.133415</b>				<b>10</b>
Less: state credit	mills		1.676371				11
<b>Net tax rate</b>	mills		<b>30.457044</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>11.229192</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.814394</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>24.043586</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>32.133415</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.748242</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>30.457044</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.789254</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,136,672</b>	1,136,672				22
Materials & Supplies	\$	<b>64,750</b>	64,750				23
<b>Subtotal</b>	\$	<b>1,201,422</b>	<b>1,201,422</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,201,422</b>	<b>1,201,422</b>				<b>26</b>
Assessment Ratio	dec.		0.835926				27
<b>Assessed Value</b>	\$	<b>1,004,300</b>	<b>1,004,300</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.789254</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>22,887</b>	<b>22,887</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>22,887</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

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

### ELECTRIC UTILITY PLANT IN SERVICE

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	27,256		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	217,136	5,235	38
Overhead Conductors and Devices (365)	332,195	24,194	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	24,507		41
Line Transformers (368)	140,374	510	42
Services (369)	63,446		43
Meters (370)	38,300	5,183	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	44,560	3,436	47
<b>Total Distribution Plant</b>	<b>887,774</b>	<b>38,558</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	146		48
Structures and Improvements (390)	111,887		49
Office Furniture and Equipment (391)	13,798		50
Computer Equipment (391.1)	4,262	1,535	51
Transportation Equipment (392)	81,341		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	18,366		54
Laboratory Equipment (395)	380		55
Power Operated Equipment (396)	16,266		56
Communication Equipment (397)	2,452		57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			27,256 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,054		220,317 38
Overhead Conductors and Devices (365)	11,195		345,194 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			24,507 41
Line Transformers (368)			140,884 42
Services (369)			63,446 43
Meters (370)	352		43,131 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,718		46,278 47
<b>Total Distribution Plant</b>	<b>15,319</b>	<b>0</b>	<b>911,013</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			146 48
Structures and Improvements (390)			111,887 49
Office Furniture and Equipment (391)			13,798 50
Computer Equipment (391.1)			5,797 51
Transportation Equipment (392)			81,341 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			18,366 54
Laboratory Equipment (395)			380 55
Power Operated Equipment (396)			16,266 56
Communication Equipment (397)			2,452 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)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>248,898</b>	<b>1,535</b>
<b>Total utility plant in service directly assignable</b>	<b>1,136,672</b>	<b>40,093</b>
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 <b>Total utility plant in service</b>	<b>1,136,672</b>	<b>40,093</b>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>250,433</b>
<b>Total utility plant in service directly assignable</b>	<b>15,319</b>	<b>0</b>	<b>1,161,446</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>15,319</b>	<b>0</b>	<b>1,161,446</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)		9.90	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	1,310	Monday	02/09/1998	11:00	1,015	<b>1</b>
February	02	1,938	Thursday	03/19/1998	11:00	1,049	<b>2</b>
March	03	1,276	Wednesday	04/08/1998	14:00	946	<b>3</b>
April	04	1,509	Tuesday	05/19/1998	15:00	917	<b>4</b>
May	05	2,075	Monday	06/22/1998	15:00	1,013	<b>5</b>
June	06	2,565	Tuesday	07/14/1998	13:00	1,188	<b>6</b>
July	07	2,254	Thursday	08/20/1998	17:00	1,034	<b>7</b>
August	08	2,340	Monday	08/24/1998	11:00	1,138	<b>8</b>
September	09	1,809	Monday	10/05/1998	11:00	902	<b>9</b>
October	10	1,891	Monday	11/16/1998	12:00	938	<b>10</b>
November	11	2,056	Monday	12/21/1998	18:00	1,116	<b>11</b>
December	12	2,140	Tuesday	01/05/1999	18:00	1,193	<b>12</b>
<b>Total</b>		<b>23,163</b>				<b>12,449</b>	

**System Name** city of Princeton Electric Utility

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Power and Light Company/Allian

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	11,156	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>11,156</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	10,358	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>10,358</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	798	27
<b>Total Energy Losses</b>	<b>798</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>7.1531%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>11,156</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RG-1	RG-1	812	4,811	1
<b>Total Sales for Residential Sales</b>		<b>812</b>	<b>4,811</b>	
<b>Commercial &amp; Industrial</b>				
CG-1	CG-1	16	3,908	2
CG-1	CG-1	14	9	3
CG-1	CG-1	176	1,630	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>206</b>	<b>5,547</b>	
<b>Public Street &amp; Highway Lighting</b>				
MS-1	MS-1	1		5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>0</b>	
<b>Sales for Resale</b>				
NONE				6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,019</b>	<b>10,358</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		283,249	(10,116)	<b>273,133</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>283,249</b>	<b>(10,116)</b>	<b>273,133</b>	
		102,380	(8,218)	<b>94,162</b>	<b>2</b>
		64,632		<b>64,632</b>	<b>3</b>
		157,180	(5,530)	<b>151,650</b>	<b>4</b>
<b>0</b>	<b>0</b>	<b>324,192</b>	<b>(13,748)</b>	<b>310,444</b>	
		19,859	(353)	<b>19,506</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>19,859</b>	<b>(353)</b>	<b>19,506</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>627,300</b>	<b>(24,217)</b>	<b>603,083</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WP&L				1
Point of Delivery	Princeton Substation				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	12000				4
Point of Metering	primary fuses				5
Total of 12 Monthly Maximum Demands -- kW	23,163				6
Average load factor	<b>65.9767%</b>				7
Total Cost of Purchased Power	444,192				8
Average cost per kWh	<b>0.0398</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	341	335			12
February	344	371			13
March	326	303			14
April	315	297			15
May	477	536			16
June	621	567			17
July	530	504			18
August	528	610			19
September	460	443			20
October	477	462			21
November	523	593			22
December	554	639			23
<b>Total kWh (000)</b>	<b>5,496</b>	<b>5,660</b>			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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

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

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

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

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

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

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NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### 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)		

### 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			(f)
			(d)	(e)		
Name of Substation	River Road					1
Voltage--High Side	34,500					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	3					4
Capacity of Transformers in kVA	2					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	641					7
Dt and Hr of Such Maximum Demand	07/14/1998					8
	13:00					9
Kwh Output	11,156					10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	874	213	8,518	1
Acquired during year	3			2
<b>Total</b>	<b>877</b>	<b>213</b>	<b>8,518</b>	<b>3</b>
Retired during year	8			4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>869</b>	<b>213</b>	<b>8,518</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	835	164	7,360	8
In utility's use	16			9
Inactive transformers on system	[REDACTED]			10
Locked meters on customers' premises		[REDACTED]	[REDACTED]	11
In stock	18	49	1,158	12
<b>Total end of year</b>	<b>869</b>	<b>213</b>	<b>8,518</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	150	80	65	1
Sodium Vapor	250	41	75	2
<b>Total</b>		<b>121</b>	<b>140</b>	
<b>Ornamental</b>				
Sodium Vapor	400	19	48	3
<b>Total</b>		<b>19</b>	<b>48</b>	
<b>Other</b>				
NONE				4
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operating Revenues & Expenses (Page E-01)

\$44, 036 of purchased power has been accrued for power purchased during the period the meter at the substation was not working (explained in footnote to page E-11). This will be repaid over a period of seven months beginning in January 1999. Part of the cost will be recovered in revenue. No accrual for the revenue has been made at December 31, 1998.

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### Electric Energy Account (Page E-11)

On January 9, 1998 a metering voltage transformer failed at the substation. It was replaced on June 18, 1998. Actual usage was estimated based on the electricity sold by the utility and prior history. The accuracy of the estimated usage will affect the electrical statistical information.

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