



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

Principal Office: 218 BRIDGE STREET ST
NEW LISBON, WI 53950

For the Year Ended: DECEMBER 31, 1997

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

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

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

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT _____, 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) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

Utility Address: 218 BRIDGE STREET ST
NEW LISBON, WI 53950

When was utility organized? 1/10/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN STASTNY

Title: CLERK-TREASURER

Office Address:

218 BRIDGE STREET
NEW LISBON, WI 53950

Telephone: (608) 562 - 3103

Fax Number: (608) 562 - 3473

E-mail Address:

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

Name: MR JAMES ROBERT MURRAY CPA

Title: MANAGER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

205 E GRAND AVE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

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

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

Name: MR JAMES ROBERT MURRAY CPA

Title: MANAGER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

205 E GRAND AVE.
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 1/28/1998

Period covered by most recent audit: 1/01/97-12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: EDWARD ROBINSON

Title: DEPARTMENTHEAD

Office Address:

218 BRIDGE STREET
NEW LISBON, WI 53950

Telephone: (608) 562 - 3103

Fax Number: (608) 562 - 3473

E-mail Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

HON KENNETH SOUTHWORTH, MAYOR
MR JOHN STASTNY, CLERK-TREASURER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	914,880	944,990	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	666,966	640,537	2
Depreciation Expense (403)	135,489	125,089	3
Amortization Expense (404-407)	0		4
Taxes (408)	118,343	116,491	5
Total Operating Expenses	920,798	882,117	
Net Operating Income	(5,918)	62,873	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(5,918)	62,873	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	22,932	29,884	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	22,932	29,884	
Total Income	17,014	92,757	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	17,014	92,757	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	35,534	41,781	14
Amortization of Debt Discount and Expense (428)	1,107	1,389	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	36,641	43,170	
Net Income	(19,627)	49,587	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,459,690	1,517,630	20
Balance Transferred from Income (433)	(19,627)	49,587	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0	107,527	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,440,063	1,459,690	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS-WATER	7,732	5
INTEREST ON INVESTMENTS-ELECTRIC	15,200	6
Total (Acct. 419):	22,932	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	182,723	732,157	0	0	914,880	1
Less: interdepartmental sales	0	29,999	0		29,999	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	182,723	702,158	0	0	884,881	

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	22,647		22,647	1
Electric operating expenses	86,573		86,573	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			0	8
Electric utility plant accounts			0	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
Total Payroll	109,220	0	109,220	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,738,042	4,613,451	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,089,777	1,954,661	2
Net Utility Plant	2,648,265	2,658,790	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	16,844	16,844	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,156	2,053	4
Net Nonutility Property	14,688	14,791	
Investment in Municipality (123)	128,240	128,240	5
Other Investments (124)	47,751	49,460	6
Special Funds (125)	170,300	106,321	7
Total Other Property and Investments	360,979	298,812	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	178,858	(4,352)	8
Temporary Cash Investments (132)		232,916	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	110,464	113,002	11
Other Accounts Receivable (143)	1,065		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	70,323	83,678	14
Materials and Supplies (150)	43,337	44,304	15
Prepayments (165)	0	5,575	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	404,047	475,123	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,902	5,009	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	3,902	5,009	
Total Assets and Other Debits	3,417,193	3,437,734	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	135,158	135,158	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,440,063	1,459,690	23
Total Proprietary Capital	1,575,221	1,594,848	
LONG-TERM DEBT			
Bonds (221)	643,700	669,700	24
Advances from Municipality (223)	0	206,133	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	643,700	875,833	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	36,315	43,169	28
Payables to Municipality (233)	230,812		29
Customer Deposits (235)	618	618	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	10,462	11,797	32
Other Current and Accrued Liabilities (238)	25,351	19,725	33
Total Current and Accrued Liabilities	303,558	75,309	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	894,714	891,744	41
Total Liabilities and Other Credits	3,417,193	3,437,734	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,912,994	0	0	2,797,318	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)	12,497			15,233	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,925,491	0	0	2,812,551	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	323,033	0	0	1,766,744	10
Total Accumulated Provision	323,033	0	0	1,766,744	
Net Utility Plant	1,602,458	0	0	1,045,807	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	293,374	1,661,287			1,954,661	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	28,981	106,508			135,489	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,428				1,428	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	30,409	106,508	0	0	136,917	13
Debits during year						14
Book cost of plant retired	750	1,051			1,801	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	750	1,051	0	0	1,801	19
Balance End of Year	323,033	1,766,744	0	0	2,089,777	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
ABANDONED WATER WELL	1,950			1,950	2
HWY UNDERPASS	14,894			14,894	3
Total Nonutility Property (121)	16,844	0	0	16,844	
Less accum. prov. depr. & amort. (122)	2,053	103		2,156	4
 Net Nonutility Property	 14,791	 (103)	 0	 14,688	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	5,722				5,722	11,062	1
Other	1,446		29,357		30,803	30,459	2
Total Electric Utility					36,525	41,521	

Account	Total End of Year	Amount Prior Year	
Electric utility total	36,525	41,521	1
Water utility	6,812	2,783	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	43,337	44,304	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
91 BONDS WATER	1,107	428	3,902	1
Total			<u><u>3,902</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	135,158	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>135,158</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)	
REV BONDS WATER	05/01/1991	05/01/2004	6.00%	208,500	1
REV BONDS WATER 94	03/08/1994	03/01/2034	6.00%	435,200	2
Total Bonds (Account 221):				643,700	

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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	56,736	2
Charged electric department expense	61,607	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	118,343	
Taxes paid during year:		
County, state and local taxes	110,512	6
Social Security taxes	6,867	7
PSC Remainder Assessment	964	8
Other (explain):		
NONE		9
Total payments and other debits	118,343	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REV BONDS WATER-1991	2,535	14,278	14,511	2,302	1
REV BONDS WATER-1994	9,262	21,256	22,358	8,160	2
Subtotal	11,797	35,534	36,869	10,462	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	11,797	35,534	36,869	10,462	

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	815,155	76,589				891,744	1
Add credits during year:							
For Services		2,970				2,970	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	815,155	79,559	0	0	0	894,714	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
CONSTRUCTION COST DUE FROM SEWER	128,240	1
Total (Acct. 123):	128,240	
Other Investments (124):		
SPECIAL ASSESSMENTS-WATER	47,751	2
Total (Acct. 124):	47,751	
Special Funds (125):		
DEPRECIATION FUND ELECTRIC	14,286	3
BOND RESERVE WATER	75,218	4
BOND DEPRECIATION-WATER	3,315	5
FMHA RESERVE WATER	16,666	6
FMHA REDEMPTION WATER	60,815	7
Total (Acct. 125):	170,300	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,589	9
Electric	98,875	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	110,464	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE	1,065	15
Total (Acct. 143):	1,065	
Receivables from Municipality (145):		
DUE FROM TAX AGENCY-WATER	6,310	16
DUE FROM TAX AGENCY-ELECTRIC	3,863	17
DUE FROM MUNI-ELECTRIC	60,150	18
Total (Acct. 145):	70,323	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	0	20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	21
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND-WATER	230,812	22
Total (Acct. 233):	230,812	
Other Deferred Credits (253):		
NONE	0	23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,906,314	2,755,567	0	0	4,661,881	1
Materials and Supplies	4,797	39,023	0	0	43,820	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	308,203	1,714,015	0	0	2,022,218	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	815,155	78,074	0	0	893,229	6
Other (specify):					0	7
Average Net Rate Base	787,753	1,002,501	0	0	1,790,254	
Net Operating Income	43,807	(49,725)	0	0	(5,918)	8
Net Operating Income as a percent of Average Net Rate Base	5.56%	-4.96%	N/A	N/A	-0.33%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	135,158	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,449,876	3
Other (Specify):		4
Total Average Proprietary Capital	1,585,034	
Net Income		
Net Income	(19,627)	5
Percent Return on Proprietary Capital	-1.24%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 12, 1998

Mr. John Stastny, Clerk Treasurer
New Lisbon Electric and Water Utility
218 East Bridge Street
New Lisbon, WI 53940-1304

Re: 1997 Analytical Review File DWCCA-4120-RL

Dear Mr. Stastny:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the Signature Page, page ii, was not completed. Please provide a copy of this page completed. We also noted that some of other schedules on the Schedule Listing in the electronic annual report was not changed from "not started" to "complete." It is important to change the status for all schedules, whether the schedule is left blank or not. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. If any of the other schedules left blank, should not have been left blank, please provide that data also.
2. As of today's date, we have not had a response to our 1996 review letter. Please response to our 1996 review letter when responding to this letter.
3. During our review of the hydrants schedule, page W-17, we noted an adjustment reported in column (e). Please explain this adjustment. We also noted you reported 95 hydrants for end of year 1996, page W-16, column (f), and 94 fire and flushing hydrants for first of year 1997. Please explain.
4. Paragraph No. 13 of our letter dated October 15, 1996, with regard to analytical review of the 1995 annual report, authorized a revised list of depreciation rates which were enclosed with that letter, to be effective on January 1, 1997. Based upon depreciation accruals on page F-8, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with the letter is a copy of the new depreciation rates. Please confirm that these depreciation rates will be used beginning in 1998.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you

FINANCIAL SECTION FOOTNOTES

can consider the review closed.

Sincerely,

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

RL:mo:W:\COMPL\ROSELEE\4120 New Lisbon.doc

Response had been received 1/14/99, apparently not properly recorded.

#1, new signature page was provided.

#2, issues now moot.

#3, hydrant adjustment was to correct count per new inventory.

#4, will use correct rates in the future.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	180,373	1
Total Sales of Water	180,373	
Other Operating Revenues		
Forfeited Discounts (470)	523	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,827	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,350	
Total Operating Revenues	182,723	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	23,524	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	4,484	11
Customer Accounts Expenses (901-904)	7,665	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	17,526	14
Total Operation and Maintenance Expenses	53,199	
Other Operating Expenses		
Depreciation Expense (403)	28,981	15
Amortization Expense (404-407)		16
Taxes (408)	56,736	17
Total Other Operating Expenses	85,717	
Total Operating Expenses	138,916	
NET OPERATING INCOME	43,807	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	519	25,477	54,906	4
Commercial	104	23,833	42,397	5
Industrial				6
Total Metered Sales to General Customers (461)	623	49,310	97,303	
Private Fire Protection Service (462)	4		4,086	7
Public Fire Protection Service (463)	1		72,390	8
Other Sales to Public Authorities (464)	14	3,351	6,594	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	642	52,661	180,373	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	72,390	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	72,390	
Forfeited Discounts (470):		
Customer late payment charges	523	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	523	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,827	10
Other (specify):		
MISCELLANEOUS	0	11
Total Other Water Revenues (474)	1,827	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	10,334	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	6,672	7
Operation Supplies and Expenses (623)	6,437	8
Maintenance of Pumping Plant (625)	81	9
Total Pumping Expenses	23,524	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	2,839	17
Maintenance of Services (652)	160	18
Maintenance of Meters (653)	1,135	19
Maintenance of Hydrants (654)	350	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	4,484	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	442	22
Accounting and Collecting Labor (902)	7,223	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	<u>7,665</u>	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	<u>0</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,813	27
Office Supplies and Expenses (921)	3,268	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,122	30
Property Insurance (924)	1,624	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)		33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	699	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	<u>17,526</u>	
Total Operation and Maintenance Expenses	<u><u>53,199</u></u>	

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		56,041	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		957	2
Net property tax equivalent		55,084	
Social Security		1,478	3
PSC Remainder Assessment		174	4
Other (specify): NONE			5
Total tax expense		56,736	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189700				3
County tax rate	mills		5.204600				4
Local tax rate	mills		7.966900				5
School tax rate	mills		8.973700				6
Voc. school tax rate	mills		1.889100				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		24.224000				10
Less: state credit	mills		1.992100				11
Net tax rate	mills		22.231900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.966900				14
Combined School Tax Rate	mills		10.862800				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		18.829700				17
Total Tax Rate	mills		24.224000				18
Ratio of Local and School Tax to Total	dec.		0.777316				19
Total tax net of state credit	mills		22.231900				20
Net Local and School Tax Rate	mills		17.281209				21
Utility Plant, Jan. 1	\$	1,899,635	1,899,635				22
Materials & Supplies	\$	2,783	2,783				23
Subtotal	\$	1,902,418	1,902,418				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,902,418	1,902,418				26
Assessment Ratio	dec.		1.030000				27
Assessed Value	\$	1,959,491	1,959,491				28
Net Local & School Rate	mills		17.281209				29
Tax Equiv. Computed for Current Year	\$	33,862	33,862				30
Tax Equivalent per 1994 PSC Report	\$	56,041					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	56,041					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	105,336		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	105,336	0	
PUMPING PLANT			
Land and Land Rights (320)	2,807		12
Structures and Improvements (321)	59,440		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	66,653		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	128,900	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	81		23
Total Water Treatment Plant	81	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	125		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			105,336 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	105,336
PUMPING PLANT			
Land and Land Rights (320)			2,807 12
Structures and Improvements (321)			59,440 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			66,653 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	128,900
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			81 23
Total Water Treatment Plant	0	0	81
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			125 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	452,424		26
Transmission and Distribution Mains (343)	998,664		27
Fire Mains (344)			28
Services (345)	58,049		29
Meters (346)	52,846	8,161	30
Hydrants (348)	89,971	2,707	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,652,079	10,868	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	300		35
Computer Equipment (391.1)	10,475	3,241	36
Transportation Equipment (392)	794		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	1,161		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	509		41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	13,239	3,241	
Total utility plant in service directly assignable	1,899,635	14,109	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	1,899,635	14,109	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			452,424 26
Transmission and Distribution Mains (343)			998,664 27
Fire Mains (344)			0 28
Services (345)			58,049 29
Meters (346)	750		60,257 30
Hydrants (348)			92,678 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	750	0	1,662,197
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			300 35
Computer Equipment (391.1)			13,716 36
Transportation Equipment (392)			794 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			1,161 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			509 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	16,480
Total utility plant in service directly assignable	750	0	1,912,994
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	750	0	1,912,994

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			4,363	4,363	1
February			3,675	3,675	2
March			3,957	3,957	3
April			4,146	4,146	4
May			4,553	4,553	5
June			3,748	3,748	6
July			4,043	4,043	7
August			3,871	3,871	8
September			4,026	4,026	9
October			4,319	4,319	10
November			3,640	3,640	11
December			3,999	3,999	12
Total for year	0	0	48,340	48,340	
Less: Measured or estimated water used in main flushing and water treatment during year				190	13
Less: Other utility use				683	14
Other utility use explanation:					15
FREEZE PROTECTION-43,SEWER CLEANING-40, FIRES-600					
Water pumped into distribution system				47,467	16
Less: Water sold				52,661	17
Losses and unaccounted for				(5,194)	18
Percent unaccounted for to the nearest whole percent (%)				-11%	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				579	21
Date of maximum: 12/31/1997					22
Cause of maximum:					23
FIRE					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 4/1/1997					25
Total KWH used for pumping for the year				99,999	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
218 E BRIDGE STREET	2	290	12	150,000	Yes	1
12&16 WEST	3	170	12	150,000	Yes	2
ORANGE ROAD	5	75	24	150,000	Yes	3

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)	1
Identification	2	3	5	1
Location	218 BRIDGE STREET	12 & 16 WEST	ORANGE ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NW	LAYNE	5
Year Installed	1916	1952	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	225	300	400	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	US MOTOR	US MOTOR	9 10
Year Installed	1970	1952	1983	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	20	40	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CADWELL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	140		6
Total capacity in gallons	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	999.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	582				582
M	D	3.000	200				200
M	D	4.000	1,368				1,368
M	D	6.000	27,399				27,399
P	D	6.000	2,052				2,052
M	D	8.000	10,026				10,026
P	D	8.000	4,567				4,567
M	D	10.000	7,420				7,420
P	D	10.000	5,873				5,873
Total Within Municipality			59,487	0	0	0	59,487
Total Utility			59,487	0	0	0	59,487

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	437				437		1
M	1.000	83				83		2
M	1.250	1				1		3
M	1.500	10				10		4
M	2.000	11				11		5
M	3.000	5				5		6
M	4.000	3				3		7
M	6.000	3				3		8
M	8.000	1				1		9
Total Utility		554	0	0	0	554	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	648	18	72		594	74	1
0.750	17				17		2
1.000	12		1		11		3
1.250	2	1			3		4
1.500	7	1			8		5
2.000	7	1	1		7		6
3.000	3	2			5		7
4.000	1		1		0		8
Total:	697	23	75	0	645	74	

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	473	69		9	3	40	594	1
0.750	1	14		1		1	17	2
1.000		9				2	11	3
1.250		2			1		3	4
1.500		7			1		8	5
2.000		3		3	1		7	6
3.000		2		2		1	5	7
4.000							0	8
Total:	474	106	0	15	6	44	645	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	79	6		(1)	84	2
Total Fire Hydrants	79	6	0	(1)	84	
Flushing Hydrants						
					14	3
Total Flushing Hydrants	16	0	0	(2)	14	

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:	59
Number of distribution system valves end of year:	117
Number of distribution valves operated during year:	34

WATER OPERATING SECTION FOOTNOTES

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

UTILITY IS INVESTIGATING THE BILLING AND PUMPING RECORDS FOR ACCURACY.

Hydrants and Distribution System Valves (Page W-18)

Adjustments per new inventory count.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	727,527	1
Total Sales of Electricity	727,527	
Other Operating Revenues		
Forfeited Discounts (450)	4,630	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	4,630	
Total Operating Revenues	732,157	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	445,941	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	90,132	11
Customer Accounts Expenses (901-904)	9,082	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	68,612	14
Total Operation and Maintenance Expenses	613,767	
Other Expenses		
Depreciation Expense (403)	106,508	15
Amortization Expense (404-407)		16
Taxes (408)	61,607	17
Total Other Expenses	168,115	
Total Operating Expenses	781,882	
NET OPERATING INCOME	(49,725)	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
ELECTRIC DISCOUNTS	4,630	1
Total Forfeited Discounts (450)	4,630	
Miscellaneous Service Revenues (451):		
NONE		2
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		4
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLENEOUS	0	6
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		7
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	529	11
Fuel (539)	6,896	12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)	31,808	14
Total Other Power Generation Expenses	39,233	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	406,708	15
Other Expenses (546)		16
Total Other Power Supply Expenses	406,708	
Total Power Production Expenses	445,941	
TRANSMISSION EXPENSES		
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)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)	4,461	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	235	27
Maintenance of Lines (572)	83,203	28
Maintenance of Line Transformers (573)	29	29
Maintenance of Street Lighting and Signal Systems (574)	518	30
Maintenance of Meters (575)	1,686	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	90,132	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,715	33
Accounting and Collecting Labor (902)	7,367	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	9,082	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	9,625	38
Office Supplies and Expenses (921)	6,593	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	40,803	41
Property Insurance (924)	8,271	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)		44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	3,100	46
Transportation Expenses (933)	220	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	68,612	
Total Operation and Maintenance Expenses	613,767	

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		54,471	1
Social Security		6,335	2
Wisconsin Gross Receipts Tax		11	3
PSC Remainder Assessment		790	4
Other (specify): NONE			5
Total tax expense		61,607	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189700				3
County tax rate	mills		5.204600				4
Local tax rate	mills		7.966900				5
School tax rate	mills		8.973700				6
Voc. school tax rate	mills		1.889100				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		24.224000				10
Less: state credit	mills		1.992100				11
Net tax rate	mills		22.231900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.966900				14
Combined School Tax Rate	mills		10.862800				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		18.829700				17
Total Tax Rate	mills		24.224000				18
Ratio of Local and School Tax to Total	dec.		0.777316				19
Total tax net of state credit	mills		22.231900				20
Net Local and School Tax Rate	mills		17.281209				21
Utility Plant, Jan. 1	\$	2,713,817	2,713,817				22
Materials & Supplies	\$	41,522	41,522				23
Subtotal	\$	2,755,339	2,755,339				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,755,339	2,755,339				26
Assessment Ratio	dec.		1.030000				27
Assessed Value	\$	2,837,999	2,837,999				28
Net Local & School Rate	mills		17.281209				29
Tax Equiv. Computed for Current Year	\$	49,044	49,044				30
Tax Equivalent per 1994 PSC Report	\$	54,471					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	54,471					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	27,213		18
Structures and Improvements (341)	37,234		19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)	665,212		21
Generators (344)	275,296		22
Accessory Electric Equipment (345)	8,360		23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	1,013,315	0	
TRANSMISSION PLANT			
Land and Land Rights (350)			25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			27,213 18
Structures and Improvements (341)			37,234 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			665,212 21
Generators (344)			275,296 22
Accessory Electric Equipment (345)			8,360 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	1,013,315
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	120		34
Structures and Improvements (361)			35
Station Equipment (362)	802,614	17,625	36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	79,682	8,689	38
Overhead Conductors and Devices (365)	326,997		39
Underground Conduit (366)			40
Underground Conductors and Devices (367)	21,259		41
Line Transformers (368)	168,861	25,615	42
Services (369)	30,738		43
Meters (370)	61,913	3,707	44
Installations on Customers' Premises (371)	500		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	41,122		47
Total Distribution Plant	1,533,806	55,636	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)	4,991	999	49
Office Furniture and Equipment (391)	35,243		50
Computer Equipment (391.1)	19,123	3,241	51
Transportation Equipment (392)	96,902	19,951	52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	10,142	4,946	54
Laboratory Equipment (395)			55
Power Operated Equipment (396)	294		56
Communication Equipment (397)			57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			120 34
Structures and Improvements (361)			0 35
Station Equipment (362)			820,239 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	62		88,309 38
Overhead Conductors and Devices (365)			326,997 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			21,259 41
Line Transformers (368)	990		193,486 42
Services (369)			30,738 43
Meters (370)	219		65,401 44
Installations on Customers' Premises (371)			500 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			41,122 47
Total Distribution Plant	1,271	0	1,588,171
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			5,990 49
Office Furniture and Equipment (391)			35,243 50
Computer Equipment (391.1)			22,364 51
Transportation Equipment (392)			116,853 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			15,088 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			294 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)			58
Other Tangible Property (399)			59
Total General Plant	166,695	29,137	
Total utility plant in service directly assignable	2,713,816	84,773	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	2,713,816	84,773	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	195,832
Total utility plant in service directly assignable	1,271	0	2,797,318
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	1,271	0	2,797,318

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	3,257	Tuesday	01/28/1997	09:00	1,699	1
February	02	2,988	Thursday	02/13/1997	11:00	1,414	2
March	03	2,948	Thursday	03/06/1997	09:00	1,395	3
April	04	3,006	Tuesday	04/08/1997	12:00	1,333	4
May	05	2,728	Friday	05/16/1997	03:00	2,728	5
June	06	3,342	Tuesday	06/24/1997	03:00	1,329	6
July	07	3,370	Tuesday	07/15/1997	02:00	1,387	7
August	08	2,955	Wednesday	08/27/1997	03:00	1,357	8
September	09	2,760	Friday	09/19/1997	12:00	1,286	9
October	10	2,825	Thursday	10/23/1997	09:00	1,415	10
November	11	3,043	Monday	11/24/1997	09:00	1,421	11
December	12	3,195	Tuesday	12/23/1997	09:00	1,567	12
Total		36,417				18,331	

System Name NEW LISBON

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

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

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine	102	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	102	7
Purchases	18,331	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	18,433	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	17,103	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	17,103	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,330	27
Total Energy Losses	1,330	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.2153%	29
Total Disposition of Energy	18,433	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL CUSTOMERS		733	5,220	1
Total Sales for Residential Sales		733	5,220	
Commercial & Industrial				
COMMERCIAL AND LARGE POWER		128	10,864	2
INTERDEPARTMENT		21	992	3
Total Sales for Commercial & Industrial		149	11,856	
Public Street & Highway Lighting				
STREET LIGHTING		4	28	4
Total Sales for Public Street & Highway Lighting		4	28	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		886	17,104	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		257,934		257,934	1
0	0	257,934	0	257,934	
		436,852		436,852	2
		29,999		29,999	3
0	0	466,851	0	466,851	
		2,742		2,742	4
0	0	2,742	0	2,742	
				0	5
0	0	0	0	0	
0	0	727,527	0	727,527	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	DAIRYLAND				1
Point of Delivery	NEW LISBON				2
Type of Power Purchased (firm, dump, etc.)	NON-FIRM				3
Voltage at Which Delivered					4
Point of Metering					5
Total of 12 Monthly Maximum Demands -- kW	3,370				6
Average load factor	745.1323%				7
Total Cost of Purchased Power	406,708				8
Average cost per kWh	0.0222				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January		1,699			12
February		1,414			13
March		1,395			14
April		1,333			15
May		2,728			16
June		1,329			17
July		1,387			18
August		1,357			19
September		1,286			20
October		1,415			21
November		1,421			22
December		1,567			23
Total kWh (000)	0	18,331			24

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

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	104	4
Is Generation Metered or Estimated?	██████████	5
Is Exciter & Station Use Metered or Estimated?	██████████	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	██████████	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	1	17
February	2	18
March	0	19
April	0	20
May	16	21
June	0	22
July	79	23
August	1	24
September	0	25
October	1	26
November	0	27
December	4	28
Total kWh (000)	104	29
Gas Consumed--Therms	2,100	30
Average Cost per Therm Burned (\$)	2,100.0000	31
Fuel Oil Consumed Barrels (42 gal.)	178	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	90	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	██████████	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	██████████	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	GENERATOR			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	104			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)				7
Date and Hour of Such Maximum Demand				8
Load Factor				9
Maximum Net Generation in Any One Day				10
Date of Such Maximum				11
Number of Hours Generators Operated	75			12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses				15
Cost per kWh of Net Generation (\$)	0.0000			16
Monthly Net Generation --- kWh (000):				17
January	1			17
February	2			18
March	0			19
April	0			20
May	16			21
June	0			22
July	79			23
August	1			24
September	0			25
October	1			26
November	0			27
December	4			28
Total kWh (000)	104			29
Gas Consumed--Therms	2,100			30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	178			32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	90			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?	N			40
Coal consumed--tons (2,000 lbs.)				41
Average Cost per Ton (\$)				42
Kind of Coal Used				43
Average BTU per Pound				44
Water Evaporated--Thousands of Pounds				45
Is Water Evaporated, Metered or Estimated?				46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				48
Based on Total Coal Used at Plant				49
Based on Coal Used Solely in Electric Generation				50
Average BTU per kWh Net Generation				51
Total Cost of Fuel (Oil and/or Coal)				52
per kWh Net Generation (\$)				53
				54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	6	
GENERATOR	2		RECIP	FAIRBANK MORSE		1,920	1	
GENERATOR	1		RECIP	FAIRBANK MORSE		120	2	
GENERATOR	4		RECIP	FAIRBANK MORSE		575	3	
GENERATOR	5		RECIP	FAIRBANK MORSE		3,360	4	
GENERATOR	3		RECIP	FAIRBANK MORSE		300	5	
NONE								6
Total						<u><u>6,275</u></u>		

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)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	EASTSIDE	WESTSIDE			1
Voltage--High Side	67,000	67,000			2
Voltage--Low Side	4,160	4,160			3
Num. Main Transformers in Operation	1	1			4
Capacity of Transformers in kVA	3,750	5,000			5
Number of Spare Transformers on Hand	0	0			6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					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)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					24
Voltage--High Side					25
Voltage--Low Side					26
Num. of Main Transformers in Operation					27
Capacity of Transformers in kVA					28
Number of Spare Transformers on Hand					29
15-Minute Maximum Demand in kW					30
Dt and Hr of Such Maximum Demand					31
					32
Kwh Output					33

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	1,271	305	14,875	1
Acquired during year	10	8	1,223	2
Total	1,281	313	16,098	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,281	313	16,098	6
Number end of year accounted for as follows:				7
In customers' use	1,271	307	15,118	8
In utility's use	4	1	750	9
Inactive transformers on system		5	230	10
Locked meters on customers' premises				11
In stock	6			12
Total end of year	1,281	313	16,098	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	75	4,500	1
Sodium Vapor	100	70	23,310	2
Sodium Vapor	250	54	28,944	3
Total		199	56,754	
Ornamental				
Sodium Vapor	100	18	9,162	4
Total		18	9,162	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

TRANSFORMERS PURCHASED, NEW TRUCK PURCHASED AND NEW STATION EQUIPMENT
INSTALLED.
