



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BELMONT MUNICIPAL WATER & ELECTRIC UTILITY

Principal Office: 222 MOUND AVE.
BELMONT, WI 53510

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BELMONT MUNICIPAL WATER & ELECTRIC UTILITY

Utility Address: 222 MOUND AVE.
BELMONT, WI 53510

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DANIEL VAN NATTA
Title: DIRECTOR OF PUBLIC WORKS

Office Address:
222 MOUND AVE.
BELMONT, WI 53510

Telephone: (608) 762 - 5142

Fax Number: (608) 762 - 5525

E-mail Address:

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

Name: MR JAY BENNETT CPA
Title: SENIOR AUDITOR IN-CHARGE

Office Address: JOHNSON BLOCK & CO., INC.
229 HIGH ST.
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: JBCMP@MHTC.NET

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 2/13/1996

Period covered by most recent audit: 1/1/95-12/31/95

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL VAN NATTA

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

222 MOUND AVE.
BELMONT, WI 53510

Telephone: (608) 762 - 5142

Fax Number: (608) 762 - 5525

E-mail Address:

Name of utility commission/committee: BELMONT VILLAGE BOARD

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 10/1/1997 4/15/1998

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)	546,851	534,193	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	381,979	369,480	2
Depreciation Expense (403)	40,746	39,686	3
Amortization Expense (404-407)	0		4
Taxes (408)	30,798	30,762	5
Total Operating Expenses	453,523	439,928	
Net Operating Income	93,328	94,265	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	93,328	94,265	
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)	24,371	17,654	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	24,371	17,654	
Total Income	117,699	111,919	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	117,699	111,919	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	17,111	17,821	14
Amortization of Debt Discount and Expense (428)			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	17,111	17,821	
Net Income	100,588	94,098	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,046,147	952,049	20
Balance Transferred from Income (433)	100,588	94,098	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	14,997		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)	1,131,738	1,046,147	

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 Income	24,371	5
Total (Acct. 419):	24,371	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
Loan forgiven to sewer department	14,997	10
Total (Acct. 435)--Debit:	14,997	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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	130,111	416,740	0	0	546,851	1
Less: interdepartmental sales	0	5,941	0		5,941	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	130,111	410,799	0	0	540,910	

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	12,446		12,446	1
Electric operating expenses	13,993	(771)	13,222	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		771	771	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	26,439	0	26,439	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,545,694	1,465,157	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	499,200	479,397	2
Net Utility Plant	1,046,494	985,760	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	14,997	5
Other Investments (124)	0		6
Special Funds (125)	131,480	121,785	7
Total Other Property and Investments	131,480	136,782	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	245	297	8
Temporary Cash Investments (132)	343,493	349,434	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	61,765	60,645	11
Other Accounts Receivable (143)	4,778	746	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,797	1,865	14
Materials and Supplies (150)	39,828	33,889	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	247	339	17
Total Current and Accrued Assets	452,153	447,215	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,630,127	1,569,757	

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)	67,836	67,836	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,131,738	1,046,147	23
Total Proprietary Capital	1,199,574	1,113,983	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	295,187	307,404	26
Total Long-Term Debt	295,187	307,404	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	5,455	19,667	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	27,495	27,495	31
Interest Accrued (237)	13,811	14,381	32
Other Current and Accrued Liabilities (238)		729	33
Total Current and Accrued Liabilities	46,761	62,272	
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)	88,605	86,098	41
Total Liabilities and Other Credits	1,630,127	1,569,757	

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)	1,043,742	0	0	501,952	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,043,742	0	0	501,952	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	138,933	0	0	360,267	10
Total Accumulated Provision	138,933	0	0	360,267	
Net Utility Plant	904,809	0	0	141,685	

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	139,909	339,488			479,397	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,559	21,187			40,746	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	537				537	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	21	892			913	10
Other credits (specify):						11
					0	12
Total credits	20,117	22,079	0	0	42,196	13
Debits during year						14
Book cost of plant retired	21,093	1,300			22,393	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	21,093	1,300	0	0	22,393	19
Balance End of Year	138,933	360,267	0	0	499,200	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	4.25%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0		1
Other	0			34,359	34,359	28,001	2
Total Electric Utility					34,359	28,001	

Account	Total End of Year	Amount Prior Year	
Electric utility total	34,359	28,001	1
Water utility	5,469	5,888	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	39,828	33,889	

**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)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<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	67,836	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>67,836</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Mound City Bank	03/09/1992	03/09/2002	6.00%	295,187	1
Total for Account 224				295,187	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	27,495	1
Accruals:		
Charged water department expense	19,573	2
Charged electric department expense	11,225	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	30,798	
Taxes paid during year:		
County, state and local taxes	27,042	6
Social Security taxes	3,038	7
PSC Remainder Assessment	718	8
Other (explain):		
NONE		9
Total payments and other debits	30,798	
Balance end of year	27,495	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Mound City Bank	14,381	17,111	17,681	13,811	3
Subtotal	14,381	17,111	17,681	13,811	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	14,381	17,111	17,681	13,811	

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	56,769	29,329				86,098	1
Add credits during year:							
For Services	1,650	857				2,507	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	58,419	30,186	0	0	0	88,605	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Bond Redemption	43,913	3
Construction Fund	87,567	4
Total (Acct. 125):	131,480	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,018	6
Electric	51,747	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	61,765	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
Inventory sold to other municipality	3,532	12
Pole rent	696	13
Water hook up	550	14
Total (Acct. 143):	4,778	
Receivables from Municipality (145):		
Due from General	54	15
Due from Sewer	1,743	16
Total (Acct. 145):	1,797	
Prepayments (165):		
NONE		17
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	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	20
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	21
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	1,006,155	499,270	0	0	1,505,425	1
Materials and Supplies	5,678	31,180	0	0	36,858	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	139,421	349,877	0	0	489,298	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	57,594	29,757	0	0	87,351	6
Other (specify):					0	7
Average Net Rate Base	814,818	150,816	0	0	965,634	
Net Operating Income	41,181	52,147	0	0	93,328	8
Net Operating Income as a percent of Average Net Rate Base	5.05%	34.58%	N/A	N/A	9.66%	

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	67,836	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,088,942	3
Other (Specify):		4
Total Average Proprietary Capital	1,156,778	
Net Income		
Net Income	100,588	5
Percent Return on Proprietary Capital	8.70%	

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)

moot, item not reviewed in 1998. ele

July 22, 1998

Mr. Daniel Van Natta, Director of Public Works
Belmont Municipal Water and Electric Utility
222 North Mound Avenue
Belmont, WI 53510-0006

Re: 1997 Analytical Review File DWCCA-0440-RL

Dear Mr. Van Natta:

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 of page iv we noted members of the utility commission were not provided. Please provide the names of the utility commission and continue this procedure in the future.

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

Sincerely,

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

RL:mo:W:\COMPL\ROSELEE\0440 Belmont.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	128,969	1
Total Sales of Water	128,969	
Other Operating Revenues		
Forfeited Discounts (470)	217	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	925	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,142	
Total Operating Revenues	130,111	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	7,300	9
Water Treatment Expenses (630-635)	1,249	10
Transmission and Distribution Expenses (640-655)	24,553	11
Customer Accounts Expenses (901-904)	6,614	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	10,082	14
Total Operation and Maintenance Expenses	49,798	
Other Operating Expenses		
Depreciation Expense (403)	19,559	15
Amortization Expense (404-407)		16
Taxes (408)	19,573	17
Total Other Operating Expenses	39,132	
Total Operating Expenses	88,930	
NET OPERATING INCOME	41,181	

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	327	15,449	47,686	4
Commercial	36	2,650	7,813	5
Industrial	6	14,615	19,902	6
Total Metered Sales to General Customers (461)	369	32,714	75,401	
Private Fire Protection Service (462)	1		984	7
Public Fire Protection Service (463)	1		48,698	8
Other Sales to Public Authorities (464)	10	1,676	3,886	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	381	34,390	128,969	

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)	48,698	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)	48,698	
Forfeited Discounts (470):		
Customer late payment charges	217	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	217	
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		10
Other (specify):		
Rate of Return charged non-regulated sewer utility	925	11
Total Other Water Revenues (474)	925	
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)	1,645	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	5,407	7
Operation Supplies and Expenses (623)	244	8
Maintenance of Pumping Plant (625)	4	9
Total Pumping Expenses	7,300	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	23	10
Chemicals (631)	680	11
Operation Supplies and Expenses (632)	546	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	1,249	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	4,629	14
Operation Supplies and Expenses (641)	815	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,378	16
Maintenance of Mains (651)	4,833	17
Maintenance of Services (652)	814	18
Maintenance of Meters (653)	7,777	19
Maintenance of Hydrants (654)	1,294	20
Maintenance of Other Plant (655)	1,013	21
Total Transmission and Distribution Expenses	24,553	

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)	843	22
Accounting and Collecting Labor (902)	5,306	23
Supplies and Expenses (903)	465	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	6,614	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	834	27
Office Supplies and Expenses (921)	986	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	565	30
Property Insurance (924)	888	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	6,026	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	313	35
Transportation Expenses (933)	470	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	10,082	
 Total Operation and Maintenance Expenses	 49,798	

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		18,406	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		281	2
Net property tax equivalent		18,125	
Social Security		1,276	3
PSC Remainder Assessment		172	4
Other (specify): NONE			5
Total tax expense		<u>19,573</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209429				3
County tax rate	mills		9.622723				4
Local tax rate	mills		2.473034				5
School tax rate	mills		9.412930				6
Voc. school tax rate	mills		1.775900				7
Other tax rate - Local	mills		0.593528				8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		24.087544				10
Less: state credit	mills		1.741878				11
Net tax rate	mills		22.345666				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.473034				14
Combined School Tax Rate	mills		11.188830				15
Other Tax Rate - Local	mills		0.593528				16
Total Local & School Tax	mills		14.255392				17
Total Tax Rate	mills		24.087544				18
Ratio of Local and School Tax to Total	dec.		0.591816				19
Total tax net of state credit	mills		22.345666				20
Net Local and School Tax Rate	mills		13.224521				21
Utility Plant, Jan. 1	\$	968,568	968,568				22
Materials & Supplies	\$	5,888	5,888				23
Subtotal	\$	974,456	974,456				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	974,456	974,456				26
Assessment Ratio	dec.		1.070055				27
Assessed Value	\$	1,042,722	1,042,722				28
Net Local & School Rate	mills		13.224521				29
Tax Equiv. Computed for Current Year	\$	13,789	13,789				30
Tax Equivalent per 1994 PSC Report	\$	18,406					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	18,406					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)	937		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	39,833		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	40,770	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	12,448		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	52,589	3,200	17
Diesel Pumping Equipment (326)	1,220		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	66,257	3,200	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	4,526	998	23
Total Water Treatment Plant	4,526	998	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	400		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)			937	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)			39,833	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	40,770	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			12,448	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	750		55,039	17
Diesel Pumping Equipment (326)			1,220	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	750	0	68,707	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	900		4,624	23
Total Water Treatment Plant	900	0	4,624	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			400	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)	310,807		26
Transmission and Distribution Mains (343)	375,552	76,488	27
Fire Mains (344)			28
Services (345)	87,897	2,113	29
Meters (346)	29,863	2,768	30
Hydrants (348)	33,532	10,099	31
Other Transmission and Distribution Plant (349)	7,470		32
Total Transmission and Distribution Plant	845,521	91,468	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	1,693		34
Office Furniture and Equipment (391)	1,027	600	35
Computer Equipment (391.1)	1,340		36
Transportation Equipment (392)	1,600		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	5,129		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)	706		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	11,495	600	
Total utility plant in service directly assignable	968,569	96,266	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	968,569	96,266	

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)			310,807 26
Transmission and Distribution Mains (343)	15,825		436,215 27
Fire Mains (344)			0 28
Services (345)	166		89,844 29
Meters (346)	1,120		31,511 30
Hydrants (348)	2,332		41,299 31
Other Transmission and Distribution Plant (349)			7,470 32
Total Transmission and Distribution Plant	19,443	0	917,546
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,693 34
Office Furniture and Equipment (391)			1,627 35
Computer Equipment (391.1)			1,340 36
Transportation Equipment (392)			1,600 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			5,129 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			706 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	12,095
Total utility plant in service directly assignable	21,093	0	1,043,742
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	21,093	0	1,043,742

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			4,740	4,740	1
February			5,045	5,045	2
March			5,112	5,112	3
April			4,057	4,057	4
May			3,001	3,001	5
June			3,097	3,097	6
July			3,253	3,253	7
August			3,277	3,277	8
September			3,275	3,275	9
October			3,202	3,202	10
November			2,816	2,816	11
December			3,132	3,132	12
Total for year	0	0	44,007	44,007	
Less: Measured or estimated water used in main flushing and water treatment during year				120	13
Less: Other utility use				1,780	14
Other utility use explanation:					15
estimated water loss due to main breaks and leaks					
Water pumped into distribution system				42,107	16
Less: Water sold				34,390	17
Losses and unaccounted for				7,717	18
Percent unaccounted for to the nearest whole percent (%)				18%	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				218	21
Date of maximum: 2/11/1997					22
Cause of maximum:					23
Several leaks in the system at the same time.					
Minimum gallons pumped by all methods in any one day during reporting year				64	24
Date of minimum: 10/7/1997					25
Total KWH used for pumping for the year				93,131	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)	
222 MOUND ST - WELL 1	1	505	12	316,800	Yes	1
COMMERCE ST. WELL 2	2	503	16	518,400	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELL 1	WELL 2	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS - MORSE	LAYNE-NORTHWEST	5
Year Installed	1959	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	265	300	8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	LAYNE-NORTHWEST	9
Year Installed	1959	1971	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	30	40	12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	177		6
Total capacity in gallons	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		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.)	500.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	S	1.000	724				724
M	D	2.000	630				630
M	D	4.000	6,997		1,310		5,687
M	D	6.000	10,936	2,003			12,939
P	D	6.000	3,472				3,472
M	D	8.000	5,347				5,347
P	D	8.000	972				972
M	D	12.000	2,012				2,012
Total Within Municipality			31,090	2,003	1,310	0	31,783
Total Utility			31,090	2,003	1,310	0	31,783

1
2
3
4
5
6
7
8

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)	
L	0.750	10				10		1
M	0.750	305	1	1		305	20	2
M	1.000	25	2			27	23	3
M	1.250	7				7		4
M	1.500	3				3		5
M	2.000	7				7		6
M	4.000	2				2		7
M	8.000	1				1		8
Total Utility		360	3	1	0	362	43	

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	403	36	14		425	76	1
1.000	12		1		11		2
1.250	1		1		0		3
1.500	5				5		4
2.000	5				5		5
3.000	1				1		6
4.000	1				1	1	7
Total:	428	36	16	0	448	77	

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	327	28		6		64	425	1
1.000		4		2		5	11	2
1.250							0	3
1.500		2	3				5	4
2.000		2	2	1			5	5
3.000				1			1	6
4.000			1				1	7
Total:	327	36	6	10	0	69	448	

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	59	4	4		59	2
Total Fire Hydrants	59	4	4	0	59	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	59
Number of distribution system valves end of year:	152
Number of distribution valves operated during year:	148

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 653 Maint. of Meters - increase due to resetters and repair parts that were purchased. Utility repaired alot of meters in 1997.

Water Mains (Page W-15)

Mains added were financed by the utility's operating cash.

Water Services (Page W-16)

Services added were paid for by the utility out of operating cash.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	415,116	1
Total Sales of Electricity	415,116	
Other Operating Revenues		
Forfeited Discounts (450)	856	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	696	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	72	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	1,624	
Total Operating Revenues	416,740	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	285,949	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	15,073	11
Customer Accounts Expenses (901-904)	10,894	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	20,265	14
Total Operation and Maintenance Expenses	332,181	
Other Expenses		
Depreciation Expense (403)	21,187	15
Amortization Expense (404-407)		16
Taxes (408)	11,225	17
Total Other Expenses	32,412	
Total Operating Expenses	364,593	
NET OPERATING INCOME	52,147	

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):		
Forfeited Discounts	856	1
Total Forfeited Discounts (450)	856	
Miscellaneous Service Revenues (451):		
NONE		2
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole Rent	696	4
Total Rent from Electric Property (454)	696	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Sales Tax Discount	72	6
Total Other Electric Revenues (456)	72	
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)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	285,949	15
Other Expenses (546)		16
Total Other Power Supply Expenses	285,949	
Total Power Production Expenses	285,949	
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)	104	20
Line and Station Labor (561)	2,828	21
Line and Station Supplies and Expenses (562)	3,730	22
Street Lighting and Signal System Expenses (565)	20	23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	11	26
Maintenance of Structures and Equipment (571)	101	27
Maintenance of Lines (572)	5,536	28
Maintenance of Line Transformers (573)	377	29
Maintenance of Street Lighting and Signal Systems (574)	2,106	30
Maintenance of Meters (575)	260	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	15,073	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	886	33
Accounting and Collecting Labor (902)	9,510	34
Supplies and Expenses (903)	498	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	10,894	
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)	2,436	38
Office Supplies and Expenses (921)	999	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	5,185	41
Property Insurance (924)	1,125	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	6,391	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	1,083	46
Transportation Expenses (933)	2,084	47
Maintenance of General Plant (935)	962	48
Total Administrative and General Expenses	20,265	
 Total Operation and Maintenance Expenses	 332,181	

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		9,089	1
Social Security		1,590	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		546	4
Other (specify): NONE			5
Total tax expense		11,225	

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			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209429				3
County tax rate	mills		9.622723				4
Local tax rate	mills		2.473034				5
School tax rate	mills		9.412930				6
Voc. school tax rate	mills		1.775900				7
Other tax rate - Local	mills		0.593528				8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		24.087544				10
Less: state credit	mills		1.741878				11
Net tax rate	mills		22.345666				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.473034				14
Combined School Tax Rate	mills		11.188830				15
Other Tax Rate - Local	mills		0.593528				16
Total Local & School Tax	mills		14.255392				17
Total Tax Rate	mills		24.087544				18
Ratio of Local and School Tax to Total	dec.		0.591816				19
Total tax net of state credit	mills		22.345666				20
Net Local and School Tax Rate	mills		13.224521				21
Utility Plant, Jan. 1	\$	496,589	496,589				22
Materials & Supplies	\$	28,001	28,001				23
Subtotal	\$	524,590	524,590				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	524,590	524,590				26
Assessment Ratio	dec.		1.070055				27
Assessed Value	\$	561,340	561,340				28
Net Local & School Rate	mills		13.224521				29
Tax Equiv. Computed for Current Year	\$	7,423	7,423				30
Tax Equivalent per 1994 PSC Report	\$	9,089					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	9,089					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			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)	750		34
Structures and Improvements (361)	4,093		35
Station Equipment (362)	3,150		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	144,102	2,115	38
Overhead Conductors and Devices (365)	90,352	210	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)	45,687	1,236	41
Line Transformers (368)	84,616	579	42
Services (369)	6,397	254	43
Meters (370)	24,641	1,405	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	34,481	263	47
Total Distribution Plant	438,269	6,062	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)	9,886		49
Office Furniture and Equipment (391)	7,521	601	50
Computer Equipment (391.1)	1,406		51
Transportation Equipment (392)	32,228		52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	1,487		54
Laboratory Equipment (395)	5,022		55
Power Operated Equipment (396)			56
Communication Equipment (397)	770		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)			750 34
Structures and Improvements (361)			4,093 35
Station Equipment (362)			3,150 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,300		144,917 38
Overhead Conductors and Devices (365)			90,562 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			46,923 41
Line Transformers (368)			85,195 42
Services (369)			6,651 43
Meters (370)			26,046 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			34,744 47
Total Distribution Plant	1,300	0	443,031
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			9,886 49
Office Furniture and Equipment (391)			8,122 50
Computer Equipment (391.1)			1,406 51
Transportation Equipment (392)			32,228 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			1,487 54
Laboratory Equipment (395)			5,022 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			770 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	58,320	601	
Total utility plant in service directly assignable	496,589	6,663	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	496,589	6,663	

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	58,921
Total utility plant in service directly assignable	1,300	0	501,952
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	1,300	0	501,952

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)	0.00	17.45	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	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	1,444	Wednesday	01/29/1997	10:00	686	1
February	02	1,428	Thursday	02/13/1997	09:00	660	2
March	03	1,508	Saturday	03/08/1997	09:00	698	3
April	04	1,405	Tuesday	04/15/1997	09:00	585	4
May	05	1,287	Wednesday	05/14/1997	09:00	583	5
June	06	1,659	Monday	06/30/1997	13:00	708	6
July	07	1,646	Wednesday	07/16/1997	15:00	672	7
August	08	1,492	Wednesday	08/27/1997	13:00	638	8
September	09	1,435	Sunday	09/07/1997	12:00	672	9
October	10	1,368	Saturday	10/11/1997	12:00	631	10
November	11	1,461	Monday	11/17/1997	09:00	720	11
December	12	1,489	Friday	12/12/1997	09:00	826	12
Total		17,622				8,079	

System Name

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

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

15 minutes integrated	WP&L
-----------------------	------

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	8,079	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	8,079	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	7,997	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	7,997	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	82	27
Total Energy Losses	82	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.0150%	29
Total Disposition of Energy	8,079	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				
RG-1	RG-1	378	3,373	1
Total Sales for Residential Sales		378	3,373	
Commercial & Industrial				
CG-1	CG-1	75	2,248	2
CP-1	CP-1	2	2,248	3
Total Sales for Commercial & Industrial		77	4,496	
Public Street & Highway Lighting				
MS-1	MS-1	5	128	4
Total Sales for Public Street & Highway Lighting		5	128	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		460	7,997	

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)	
		194,922	(26,561)	168,361	1
0	0	194,922	(26,561)	168,361	
		60,309	(7,126)	53,183	2
		212,364	(28,620)	183,744	3
0	0	272,673	(35,746)	236,927	
		10,830	(1,002)	9,828	4
0	0	10,830	(1,002)	9,828	
				0	5
0	0	0	0	0	
0	0	478,425	(63,309)	415,116	

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	WP&L Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	2400/4160				4
Point of Metering	WP&L Substation				5
Total of 12 Monthly Maximum Demands -- kW	1,659				6
Average load factor	639.7648%				7
Total Cost of Purchased Power					8
Average cost per kWh	0.0000				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	343	344			12
February	335	325			13
March	341	357			14
April	302	284			15
May	298	285			16
June	342	366			17
July	343	329			18
August	324	314			19
September	345	327			20
October	329	302			21
November	362	358			22
December	229	264			23
Total kWh (000)	3,893	3,855			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)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other 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)

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							
Total							<u>0</u>
							1

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						<u>0</u>
						1

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

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		
			(d)	(e)	(f)

NONE

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	550	144	6,825	1
Acquired during year	25	2	50	2
Total	575	146	6,875	3
Retired during year	2			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	573	146	6,875	6
Number end of year accounted for as follows:				7
In customers' use	535	126	5,515	8
In utility's use	4			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	34	20	1,360	12
Total end of year	573	146	6,875	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	40	29,749	1
Sodium Vapor	100	35	18,375	2
Sodium Vapor	250	6	11,880	3
Total		81	60,004	
Ornamental				
Metal Halide/Halogen	175	16	11,910	4
Sodium Vapor	100	11	5,830	5
Sodium Vapor	250	18	35,640	6
Total		45	53,380	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

A/C 923 Outside services increase due to general engineering for street lighting.
