



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WATERLOO WATER & LIGHT COMMISSION

Principal Office: 122 S. MONROE ST.
WATERLOO, WI 53594-1499

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26
NON-REGULATED SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service	N-07
Sewer Services	N-09
Sewer Mains	N-10
Sewer Operating Section Footnotes	N-11

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATERLOO WATER & LIGHT COMMISSION

Utility Address: 122 S. MONROE ST.
WATERLOO, WI 53594-1499

When was utility organized? 12/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR EUGENE D. WEIHERT
Title: UTILITY SUPERINTENDENT

Office Address:
122 S. MONROE ST.
WATERLOO, WI 53594-1499

Telephone: (920) 478 - 2260

Fax Number: (920) 478 - 9682

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO.
Title:

Office Address: VIRCHOW, KRAUSE & CO.
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

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: VIRCHOW, KRAUSE & CO.
Title:

Office Address: VIRCHOW, KRAUSE & CO.
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 12/31/1997

Period covered by most recent audit: 01/01/1997 - 12/31/1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR EUGENE D. WEIHERT

Title: UTILITY SUPERINTENDENT

Office Address:

122 S. MONROE ST
WATERLOO, WI 53594-1499

Telephone: (920) 478 - 2260

Fax Number: (920) 478 - 9682

E-mail Address:

Name of utility commission/committee: Waterloo Water & Light Commission

Names of members of utility commission/committee:

- MR CLIFFORD BUTZINE, COMMISSIONER
 - MR FREDERICK HOLAUS, COMMISSIONER
 - MR DENNIS MOUNGEY, COMMISSION VICE PRESIDENT
 - MR HUBERT PANN, COMMISSION SECRETARY
 - MR RAYMOND ROBERTSON, COMMISSION PRESIDENT
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,319,863	3,178,157	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,918,522	2,751,186	2
Depreciation Expense (403)	111,423	96,050	3
Amortization Expense (404-407)	0		4
Taxes (408)	102,893	101,755	5
Total Operating Expenses	3,132,838	2,948,991	
Net Operating Income	187,025	229,166	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	187,025	229,166	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(10)	(2,009)	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	128,211	107,047	10
Miscellaneous Nonoperating Income (421)	175,961	214,521	11
Total Other Income	304,162	319,559	
Total Income	491,187	548,725	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	491,187	548,725	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	137,532	122,328	14
Amortization of Debt Discount and Expense (428)	5,265	5,328	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	24,562	15,556	17
Other Interest Expense (431)	19	20	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	167,378	143,232	
Net Income	323,809	405,493	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,407,706	2,042,518	20
Balance Transferred from Income (433)	323,809	405,493	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	41,293	40,305	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)	2,690,222	2,407,706	

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):		
Investment Income	128,211	5
Total (Acct. 419):	128,211	
Miscellaneous Nonoperating Income (421):		
Sewer Operations	175,961	6
Total (Acct. 421):	175,961	
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):		
Amortization of loss on refunding debt	41,293	10
Total (Acct. 435)--Debit:	41,293	
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)	16	2,014			2,030	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	48	1,992			2,040	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	48	1,992	0	0	2,040	
Net income (or loss)	(32)	22	0	0	(10)	

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	285,043	3,034,820	0	0	3,319,863	1
Less: interdepartmental sales	1,949	87,205	0		89,154	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	50	686			736	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	283,044	2,946,929	0	0	3,229,973	

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	60,862		60,862	1
Electric operating expenses	129,396	1,034	130,430	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	84,148	187	84,335	5
Merchandising and jobbing	8,746	25	8,771	6
Other nonutility expenses			0	7
Water utility plant accounts	614		614	8
Electric utility plant accounts	9,428		9,428	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	4,085		4,085	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	163		163	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	75		75	17
Clearing accounts	1,246	(1,246)	0	18
All other accounts	156		156	19
Total Payroll	298,919	0	298,919	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	4,826,597	4,034,019	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,555,209	1,482,469	2
Net Utility Plant	3,271,388	2,551,550	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	3,271,388	2,551,550	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,739,515	4,534,051	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,834,326	1,722,625	6
Net Nonutility Property	2,905,189	2,811,426	
Investment in Municipality (123)	0		7
Other Investments (124)	0		8
Special Funds (125-128)	2,275,411	864,639	9
Total Other Property and Investments	5,180,600	3,676,065	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	50,995	76,281	10
Special Deposits (132-134)	0		11
Working Funds (135)	175	175	12
Temporary Cash Investments (136)	386,926	997,000	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	369,485	385,338	15
Other Accounts Receivable (143)	20,595	22,491	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	12,484	2,821	18
Materials and Supplies (151-163)	91,793	99,713	19
Prepayments (165)	16,611	3,372	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	949,064	1,587,191	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	47,632	39,284	24
Other Deferred Debits (182-186)	481,021	157,423	25
Total Deferred Debits	528,653	196,707	
Total Assets and Other Debits	9,929,705	8,011,513	

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)	140,114	140,114	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,690,222	2,407,706	28
Total Proprietary Capital	2,830,336	2,547,820	
LONG-TERM DEBT			
Bonds (221-222)	3,380,000	2,125,000	29
Advances from Municipality (223)	333,600	497,000	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	3,713,600	2,622,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	295,629	225,304	33
Payables to Municipality (233)	10,251	10,051	34
Customer Deposits (235)	250	200	35
Taxes Accrued (236)	83,044	79,791	36
Interest Accrued (237)	47,887	28,467	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	10,265	9,840	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	447,326	353,653	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)	11,909	12,049	43
Other Deferred Credits (253)	385,800		44
Total Deferred Credits	397,709	12,049	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	46,511	36,427	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	46,511	36,427	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,494,223	2,439,564	49
Total Liabilities and Other Credits	9,929,705	8,011,513	

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)	1,932,390	0	0	2,430,660	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)	217,259			246,288	7
Total Utility Plant	2,149,649	0	0	2,676,948	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	273,587	0	0	1,281,622	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	273,587	0	0	1,281,622	
Net Utility Plant	1,876,062	0	0	1,395,326	

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	288,729	1,193,740			1,482,469	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	32,199	79,224			111,423	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,593				2,593	6
Accruals charged other						7
accounts (specify):						8
Transportation clearing	2,381	12,081			14,462	9
Salvage	1,194	1,440			2,634	10
Other credits (specify):						11
					0	12
Total credits	38,367	92,745	0	0	131,112	13
Debits during year						14
Book cost of plant retired	53,230	4,358			57,588	15
Cost of removal	279	505			784	16
Other debits (specify):						17
					0	18
Total debits	53,509	4,863	0	0	58,372	19
Balance End of Year	273,587	1,281,622	0	0	1,555,209	20
						21
						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	4,534,051	161,612	61,478	4,634,185	1
Other (specify):					
Construction work in progress	0	105,330		105,330	2
Total Nonutility Property (121)	4,534,051	266,942	61,478	4,739,515	
Less accum. prov. depr. & amort. (122)	1,722,625	111,701		1,834,326	3
Net Nonutility Property	2,811,426	155,241	61,478	2,905,189	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0		1
Fuel stock expenses (152)					0		2
Plant mat. & oper. sup. (154)			75,404		75,404	82,570	3
Total Electric Utility					75,404	82,570	

Account	Total End of Year	Amount Prior Year	
Electric utility total	75,404	82,570	1
Water utility (154)	16,389	17,143	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	91,793	99,713	

**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)				
1988 issue	339	428	0	1
1993 issue	4,648	428	34,297	2
1997 issue	278	428	13,335	3
Total			47,632	
Unamortized premium on debt (251)				
Total			0	4

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	140,114	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>140,114</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
1993 Bonds	06/23/1993	11/01/2009	5.00%	2,005,000	1
1997 Bonds	09/03/1997	11/01/2014	6.00%	1,375,000	2
Total Bonds (Account 221):				3,380,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 3,380,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 Promissory Note	08/20/1996	08/20/2001	5.00%	333,600	1
Total for Account 223				333,600	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	79,791	1
Accruals:		
Charged water department expense	37,631	2
Charged electric department expense	65,262	3
Charged sewer department expense	6,363	4
Other (explain):		
NONE		5
Total Accruals and other credits	109,256	
Taxes paid during year:		
County, state and local taxes	79,791	6
Social Security taxes	20,226	7
PSC Remainder Assessment	4,030	8
Other (explain):		
Gross Receipts Tax	1,956	9
Total payments and other debits	106,003	
Balance end of year	83,044	

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)					
1988 MRB's	1,133	5,660	6,793	0	1
1993 & 1997 MRB's	18,292	131,872	109,308	40,856	2
Subtotal	19,425	137,532	116,101	40,856	
Advances from Municipality (223)					
1994 Advance	310	3,410	3,720	0	3
1996 Promissory Note	8,601	21,152	22,872	6,881	4
Subtotal	8,911	24,562	26,592	6,881	
Other Long-Term Debt (224)					
NONE				0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	131	19		150	6
Subtotal	131	19	0	150	
Total	28,467	162,113	142,693	47,887	

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	568,909	291,623		1,579,032		2,439,564	1
Add credits during year:							
For Services	9,252	11,206				20,458	2
For Mains	51,286					51,286	3
Other (specify):							
Hydrants	11,476					11,476	4
Booster Pump	31,200					31,200	5
Line extensions		20,519				20,519	6
Deduct charges (specify):							
Grant Amortization				80,280		80,280	7
Balance End of Year	672,123	323,348	0	1,498,752	0	2,494,223	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				1,340,118		1,340,118	8

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	
Sinking Funds (125):		
Bond Redemption	85,101	3
Bond Reserve	342,146	4
Equipment Replacement	471,032	5
Construction Acct.	1,377,132	6
Total (Acct. 125):	2,275,411	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		12
Electric	369,485	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	369,485	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		17
Other (specify):		
Pole contacts	5,528	18
Unpaid Invoices for materials & msc. labor	15,067	19
Total (Acct. 143):	20,595	
Receivables from Municipality (145):		
Public fire protection	1,177	20
Delinquent bills on tax roll	11,307	21
Total (Acct. 145):	12,484	
Prepayments (165):		
Insurance	16,611	22
Total (Acct. 165):	16,611	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		24
Total (Acct. 183):	0	
Clearing Accounts (184):		
Minor material - electric	7,666	25
Minor material - water	36	26
Total (Acct. 184):	7,702	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
Loss on advance refunding of debt	87,519	28
Deferred special assessments	385,800	29
Total (Acct. 186):	473,319	
Payables to Municipality (233):		
Garbage collections	10,251	30
Total (Acct. 233):	10,251	
Other Deferred Credits (253):		
Deferred revenues for special assessments	385,800	31
Total (Acct. 253):	385,800	

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	1,697,032	2,372,389	0	0	4,069,421	1
Materials and Supplies	16,766	78,987	0	0	95,753	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	281,158	1,237,681	0	0	1,518,839	4
Customer Advances for Construction	11,643	336			11,979	5
Contributions in Aid of Construction	620,516	307,485	0	0	928,001	6
Other (specify):						
NONE					0	7
Average Net Rate Base	800,481	905,874	0	0	1,706,355	
Net Operating Income	83,063	103,962	0	0	187,025	8
Net Operating Income as a percent of Average Net Rate Base						
	10.38%	11.48%	N/A	N/A	10.96%	

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	140,114	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,548,964	3
Other (Specify):		4
Total Average Proprietary Capital	2,689,078	
Net Income		
Net Income	323,809	5
Percent Return on Proprietary Capital	12.04%	

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.

Full year of electric rates - new rates effective June, 1996.

5. Obligations incurred or assumed, excluding commercial paper.

Issued revenue bonds for water and electric projects in 1998.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Special assessments recorded for the water booster station installed in 1997:
\$417,000 total - \$31,200 collected in 1997.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

Bonds(221)- 1993 & 1997 MRB's were combined because of a negative interest amount that the program would not accept.

(Note: program will be revised for 1998 to accept a negative interest rate AND n explanation of why there is a negative rate. ele)

Balance Sheet End-of-Year Account Balances (Page F-19)

Acct. #142 - Water, Electric & Sewer balances are combined - the billing system does not split between departments.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	281,510	1
Total Sales of Water	281,510	
Other Operating Revenues		
Forfeited Discounts (470)	376	2
Miscellaneous Service Revenues (471)	525	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,632	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,533	
Total Operating Revenues	285,043	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	11,260	8
Pumping Expenses (620-633)	40,531	9
Water Treatment Expenses (640-652)	10,154	10
Transmission and Distribution Expenses (660-678)	19,389	11
Customer Accounts Expenses (901-905)	10,727	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	40,089	14
Total Operation and Maintenance Expenses	132,150	
Other Operating Expenses		
Depreciation Expense (403)	32,199	15
Amortization Expense (404-407)		16
Taxes (408)	37,631	17
Total Other Operating Expenses	69,830	
Total Operating Expenses	201,980	
NET OPERATING INCOME	83,063	

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	882	52,192	65,557	4
Commercial	120	45,806	29,228	5
Industrial	9	330,913	121,629	6
Total Metered Sales to General Customers (461)	1,011	428,911	216,414	
Private Fire Protection Service (462)	11		5,167	7
Public Fire Protection Service (463)	1		52,377	8
Other Sales to Public Authorities (464)	10	4,027	3,274	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	2,980	2,329	11
Interdepartmental Sales (467)	5	3,364	1,949	12
Total Sales of Water	1,039	439,282	281,510	

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)	
Portland Sanitary District	City limits	2,980	2,329	1
Total		2,980	2,329	

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)	52,377	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)	52,377	
Forfeited Discounts (470):		
Customer late payment charges	376	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	376	
Miscellaneous Service Revenues (471):		
Miscellaneous labor	525	7
Total Miscellaneous Service Revenues (471)	525	
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	2,632	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,632	
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	5,179	1
Operation Labor and Expenses (601)	6,081	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	11,260	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	23,866	17
Pumping Labor and Expenses (624)	11,099	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	3,917	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	101	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	1,548	25
Total Pumping Expenses	40,531	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	7,157	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	2,588	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	409	33
Total Water Treatment Expenses	10,154	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	386	35
Transmission and Distribution Lines Expenses (662)	682	36
Meter Expenses (663)	1,600	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	1,377	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	3,887	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	8,568	46
Maintenance of Meters (676)	53	47
Maintenance of Hydrants (677)	2,836	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	19,389	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	4,601	51
Customer Records and Collection Expenses (903)	6,076	52
Uncollectible Accounts (904)	50	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	10,727	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,011	56
Office Supplies and Expenses (921)	992	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	1,536	59
Property Insurance (924)	3,446	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	20,349	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	2,626	65
Rents (931)		66
Maintenance of General Plant (932)	129	67
Total Administrative and General Expenses	40,089	
 Total Operation and Maintenance Expenses	 132,150	

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		33,518	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		865	2
Net property tax equivalent		32,653	
Social Security		4,736	3
PSC Remainder Assessment		242	4
Other (specify): NONE			5
Total tax expense		<u>37,631</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			Jefferson				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.234200				2
County tax rate	mills		4.646600				3
Local tax rate	mills		10.311100				4
School tax rate	mills		12.535700				5
Voc. school tax rate	mills		1.740500				6
Other tax rate - Local	mills						7
Other tax rate - Non-Local	mills						8
Total tax rate	mills		29.468100				9
Less: state credit	mills		2.353400				10
Net tax rate	mills		27.114700				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		10.311100				12
Combined School Tax Rate	mills		14.276200				13
Other Tax Rate - Local	mills						14
Total Local & School Tax	mills		24.587300				15
Total Tax Rate	mills		29.468100				16
Ratio of Local and School Tax to Total	dec.		0.834370				17
Total tax net of state credit	mills		27.114700				18
Net Local and School Tax Rate	mills		22.623694				19
Utility Plant, Jan. 1	\$	1,717,548	1,717,548				20
Materials & Supplies	\$	17,144	17,144				21
Subtotal	\$	1,734,692	1,734,692				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	1,734,692	1,734,692				24
Assessment Ratio	dec.		0.854056				25
Assessed Value	\$	1,481,524	1,481,524				26
Net Local & School Rate	mills		22.623694				27
Tax Equiv. Computed for Current Year	\$	33,518	33,518				28
Tax Equivalent per 1994 PSC Report	\$	28,330					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	33,518					31

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 \$100,000 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	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,012		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	23,973		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	19,614		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	45,599	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	31,873	297,598	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	114,335	104,193	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,086		20
Total Pumping Plant	148,294	401,791	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	4,068		23
Total Water Treatment Plant	4,068	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,017		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)			2,012	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)			23,973	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			19,614	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	45,599	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			329,471	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	51,260		167,268	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,086	20
Total Pumping Plant	51,260	0	498,825	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,068	23
Total Water Treatment Plant	0	0	4,068	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,017	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 \$100,000 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 AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	83,086		26
Transmission and Distribution Mains (343)	747,308	86,190	27
Fire Mains (344)			28
Services (345)	165,590	8,995	29
Meters (346)	98,778	10,350	30
Hydrants (348)	84,661	11,476	31
Other Transmission and Distribution Plant (349)	318		32
Total Transmission and Distribution Plant	1,181,758	117,011	
GENERAL PLANT			
Land and Land Rights (389)	38		33
Structures and Improvements (390)	7,305		34
Office Furniture and Equipment (391)	579		35
Computer Equipment (391.1)	1,409	195	36
Transportation Equipment (392)	27,143		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	44,326	4,708	39
Laboratory Equipment (395)	973		40
Power Operated Equipment (396)			41
Communication Equipment (397)	183	240	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	81,956	5,143	
Total utility plant in service directly assignable	1,461,675	523,945	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	1,461,675	523,945	

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)			83,086 26
Transmission and Distribution Mains (343)			833,498 27
Fire Mains (344)			0 28
Services (345)			174,585 29
Meters (346)	1,739		107,389 30
Hydrants (348)			96,137 31
Other Transmission and Distribution Plant (349)			318 32
Total Transmission and Distribution Plant	1,739	0	1,297,030
GENERAL PLANT			
Land and Land Rights (389)			38 33
Structures and Improvements (390)			7,305 34
Office Furniture and Equipment (391)	146		433 35
Computer Equipment (391.1)			1,604 36
Transportation Equipment (392)			27,143 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	85		48,949 39
Laboratory Equipment (395)			973 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			423 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	231	0	86,868
Total utility plant in service directly assignable	53,230	0	1,932,390
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	53,230	0	1,932,390

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	(240)	2.94%	705	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	4,123	1.77%	347	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	3,883		1,052	
PUMPING PLANT				
Structures and Improvements (321)	17,220	2.44%	4,408	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	35,791	4.42%	6,224	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	2,086			15
Total Pumping Plant	55,097		10,632	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	(2,698)	6.00%	244	17
Total Water Treatment Plant	(2,698)		244	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	47,159	1.87%	1,554	19
Transmission and Distribution Mains (343)	58,205	0.93%	7,351	20
Fire Mains (344)				21
Services (345)	40,705	2.09%	3,555	22
Meters (346)	26,372	5.03%	5,185	23
Hydrants (348)	14,238	1.59%	1,437	24
Other Transmission and Distribution Plant (349)	316			25
Total Transmission and Distribution Plant	186,995		19,082	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					465	4
315					0	5
316					4,470	6
317					0	7
	0	0	0	0	4,935	
321					21,628	8
322					0	9
323					0	10
324					0	11
325	51,260	279			(9,524)	12
326					0	13
327					0	14
328					2,086	15
	51,260	279	0	0	14,190	
331					0	16
332					(2,454)	17
	0	0	0	0	(2,454)	
341					0	18
342					48,713	19
343					65,556	20
344					0	21
345					44,260	22
346	1,739		246		30,064	23
348					15,675	24
349					316	25
	1,739	0	246	0	204,584	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	1,736	2.25%	164	26
Office Furniture and Equipment (391)	527			27
Computer Equipment (391.1)	588	26.67%	402	28
Transportation Equipment (392)	11,367	10.50%	2,850	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	30,147	5.83%	2,719	31
Laboratory Equipment (395)	986			32
Power Operated Equipment (396)				33
Communication Equipment (397)	101	9.17%	28	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	45,452		6,163	
Total accum. prov. directly assignable	288,729		37,173	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 288,729		 37,173	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					1,900	26
391	146				381	27
391.1					990	28
392					14,217	29
393					0	30
394	85		948		33,729	31
395					986	32
396					0	33
397					129	34
397.1					0	35
398					0	36
399					0	37
	231	0	948	0	52,332	
	53,230	279	1,194	0	273,587	
					0	38
	53,230	279	1,194	0	273,587	

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			31,688	31,688	1
February			31,409	31,409	2
March			34,181	34,181	3
April			37,042	37,042	4
May			39,010	39,010	5
June			43,712	43,712	6
July			42,250	42,250	7
August			41,638	41,638	8
September			42,763	42,763	9
October			41,606	41,606	10
November			38,067	38,067	11
December			45,604	45,604	12
Total for year	0	0	468,970	468,970	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				562	14
Other utility use explanation:					15
Hydrant & sewer flushing; fire department use					
Water pumped into distribution system				468,408	16
Less: Water sold				439,282	17
Losses and unaccounted for				29,126	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 15%, 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				1,821,000	21
Date of maximum: 8/16/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				574,000	24
Date of minimum: 5/2/1997					25
Total KWH used for pumping for the year				454,223	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)	
200 S. MONROE ST.	#1	172	10	468,000	Yes	1
600 LUM AVE.	#2	249	10	720,000	Yes	2
PORTER ST.	#4	250	20	800,000	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)	
Identification	BOOSTER PUMP #1	BOOSTER PUMP #2	BOOSTER PUMP #3	1
Location	600 LUM AVE.	600 LUM AVE.	600 LUM AVE.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	CRANE DEMING	CRANE DEMING	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	300	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9
Year Installed	1997	1997	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	20	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP #4	BOOSTER PUMP #5	WELL #1	14
Location	HIAWATHA TR.	HIAWAHTA TR.	200 S. MONROE ST.	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PACO	PACO	GOULDS	18
Year Installed	1990	1990	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	50	500	700	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	U. S. MOTOR	22
Year Installed	1990	1990	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	5	20	50	25
				26

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	WELL #2	WELL #4	1
Location	600 LUM AVE.	PORTER ST.	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS	LAYNE & BOWL	5
Year Installed	1953	1968	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	475	530	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	10
Year Installed	1953	1968	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	60	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDIAN HILLS	SQUIRE ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1967	1910	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	100	165	6
Total capacity in gallons	1,000,000	100,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		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.)	1.0000		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	D	0.750	742				742
M	D	1.000	158				158
M	D	1.250	963				963
M	D	1.500	177				177
M	D	2.000	240				240
M	D	4.000	3,749				3,749
M	D	6.000	44,584	49			44,633
M	T	6.000	410				410
M	D	8.000	14,445	1,093			15,538
M	D	10.000	8,669	610			9,279
M	D	12.000	318	360			678
M	T	12.000	2,656				2,656
Total Within Municipality			77,111	2,112	0	0	79,223
Total Utility			77,111	2,112	0	0	79,223

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	0.625	167				167		1
M	0.750	514				514		2
M	1.000	289	18			307		3
M	1.250	5				5		4
M	1.500	6				6		5
M	2.000	12				12		6
M	3.000	4				4		7
M	4.000	9				9		8
M	6.000	2				2		9
Total Utility		1,008	18	0	0	1,026	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 (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	838		19	12	831	47	1
0.750	201	42	2	(12)	229	30	2
1.000	75	8	4		79	16	3
1.500	20	4	2		22	7	4
2.000	17	1			18	1	5
3.000	10				10		6
4.000	7	1			8	1	7
6.000	1				1		8
8.000	1				1	1	9
10.000	1				1		10
Total:	1,171	56	27	0	1,200	103	

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	697	63	2	1	3	65	831	1
0.750	174	12	2			41	229	2
1.000	38	22	1	3		15	79	3
1.500		17	1		1	3	22	4
2.000		8	3	3	1	3	18	5
3.000		3	1	1	1	4	10	6
4.000		1	2	1		4	8	7
6.000			1				1	8
8.000			1				1	9
10.000					1		1	10
Total:	909	126	14	9	7	135	1,200	

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	128	6			134	2
Total Fire Hydrants	128	6	0	0	134	
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:	42
Number of distribution system valves end of year:	263
Number of distribution valves operated during year:	53

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Acct. #321: Booster station building.

Acct. #325: Pumping equipment associated with new booster station. Retired old booster pump.

Accumulated Provision for Depreciation - Water (Page W-10)

Acct. #325: Retired three booster pumps.

Reservoirs, Standpipes & Water Treatment (Page W-16)

Water Treatment Plant - Point of Application is at three well houses.
Rated capacity of water treatment plant is unavailable at this time.

Water Mains (Page W-17)

Mains were financed by the developers.

Water Services (Page W-18)

Sixteen (16) water services were installed by the developer at a cost of \$8,452.25 and were recorded as a contribution in aid of construction.

Two (2) water services were financed under Cz-1 for a total of \$800.00.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,020,306	1
Total Sales of Electricity	3,020,306	
Other Operating Revenues		
Forfeited Discounts (450)	4,330	2
Miscellaneous Service Revenues (451)	2,158	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,349	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	4,677	7
Total Other Operating Revenues	14,514	
Total Operating Revenues	3,034,820	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	2,509,963	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	82,229	10
Customer Accounts Expenses (901-905)	39,609	11
Sales Expenses (911-916)	1,478	12
Administrative and General Expenses (920-932)	153,093	13
Total Operation and Maintenance Expenses	2,786,372	
Other Expenses		
Depreciation Expense (403)	79,224	14
Amortization Expense (404-407)		15
Taxes (408)	65,262	16
Total Other Expenses	144,486	
Total Operating Expenses	2,930,858	
NET OPERATING INCOME	103,962	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Penalties	4,330	1
Total Forfeited Discounts (450)	4,330	
Miscellaneous Service Revenues (451):		
Reconnections & miscellaneous	2,158	2
Total Miscellaneous Service Revenues (451)	2,158	
Sales of Water and Water Power (453):		
None	0	3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole contact rental & rental of miscellaneous electric equipment	3,349	4
Total Rent from Electric Property (454)	3,349	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Sales tax handling & material charges	4,677	6
Total Other Electric Revenues (456)	4,677	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
OTHER POWER GENERATION EXPENSES	
Miscellaneous Other Power Generation Expenses (549)	28
Rents (550)	29
Maintenance Supervision and Engineering (551)	30
Maintenance of Structures (552)	31
Maintenance of Generating and Electric Plant (553)	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	33
Total Other Power Generation Expenses	0
OTHER POWER SUPPLY EXPENSES	
Purchased Power (555)	2,509,963 34
System Control and Load Dispatching (556)	35
Other Expenses (557)	36
Total Other Power Supply Expenses	2,509,963
Total Power Production Expenses	2,509,963
TRANSMISSION EXPENSES	
Operation Supervision and Engineering (560)	37
Load Dispatching (561)	38
Station Expenses (562)	39
Overhead Line Expenses (563)	40
Underground Line Expenses (564)	41
Miscellaneous Transmission Expenses (566)	42
Rents (567)	43
Maintenance Supervision and Engineering (568)	44
Maintenance of Structures (569)	45
Maintenance of Station Equipment (570)	46
Maintenance of Overhead Lines (571)	47
Maintenance of Underground Lines (572)	48
Maintenance of Miscellaneous Transmission Plant (573)	49
Total Transmission Expenses	0
DISTRIBUTION EXPENSES	
Operation Supervision and Engineering (580)	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	10,353	52
Overhead Line Expenses (583)	22,946	53
Underground Line Expenses (584)	7,092	54
Street Lighting and Signal System Expenses (585)	1,914	55
Meter Expenses (586)	5,018	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	9,166	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	8,999	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	13,946	63
Maintenance of Underground Lines (594)	1,167	64
Maintenance of Line Transformers (595)	602	65
Maintenance of Street Lighting and Signal Systems (596)	1,026	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	82,229	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	8,950	70
Customer Records and Collection Expenses (903)	29,973	71
Uncollectible Accounts (904)	686	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	39,609	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	1,478	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	1,478	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,709	78
Office Supplies and Expenses (921)	16,933	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	30,581	81
Property Insurance (924)	7,016	82
Injuries and Damages (925)		83
Employee Pensions and Benefits (926)	41,988	84
Regulatory Commission Expenses (928)	478	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	25,384	87
Rents (931)		88
Maintenance of General Plant (932)	3,004	89
Total Administrative and General Expenses	153,093	
 Total Operation and Maintenance Expenses	2,786,372	

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		49,526	1
Social Security		9,992	2
Wisconsin Gross Receipts Tax		1,956	3
PSC Remainder Assessment		3,788	4
Other (specify): NONE			5
Total tax expense		65,262	

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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234200				3
County tax rate	mills		4.646600				4
Local tax rate	mills		10.311100				5
School tax rate	mills		12.535700				6
Voc. school tax rate	mills		1.740500				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.468100				10
Less: state credit	mills		2.353400				11
Net tax rate	mills		27.114700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.311100				14
Combined School Tax Rate	mills		14.276200				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		24.587300				17
Total Tax Rate	mills		29.468100				18
Ratio of Local and School Tax to Total	dec.		0.834370				19
Total tax net of state credit	mills		27.114700				20
Net Local and School Tax Rate	mills		22.623694				21
Utility Plant, Jan. 1	\$	2,316,471	2,316,471				22
Materials & Supplies	\$	82,570	82,570				23
Subtotal	\$	2,399,041	2,399,041				24
Less: Plant Outside Limits	\$	36,492	36,492				25
Taxable Assets	\$	2,362,549	2,362,549				26
Assessment Ratio	dec.		0.854056				27
Assessed Value	\$	2,017,749	2,017,749				28
Net Local & School Rate	mills		22.623694				29
Tax Equiv. Computed for Current Year	\$	45,649	45,649				30
Tax Equivalent per 1994 PSC Report	\$	49,526					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	49,526					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 \$100,000 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 \$100,000 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)	75,271		32
Roads and Trails (359)			33
Total Transmission Plant	75,271	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	940		34
Structures and Improvements (361)	4,926		35
Station Equipment (362)	643,930	5,503	36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	130,188	7,715	38
Overhead Conductors and Devices (365)	162,376	5,264	39
Underground Conduit (366)	2,936	152	40
Underground Conductors and Devices (367)	186,931	19,822	41
Line Transformers (368)	315,539	34,474	42
Services (369)	180,335	9,576	43
Meters (370)	126,289	8,285	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	116,166	12,909	47
Total Distribution Plant	1,870,556	103,700	
GENERAL PLANT			
Land and Land Rights (389)	1,553		48
Structures and Improvements (390)	64,253		49
Office Furniture and Equipment (391)	15,788		50
Computer Equipment (391.1)	25,541	5,610	51
Transportation Equipment (392)	179,328		52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	22,065	10,870	54
Laboratory Equipment (395)	9,158		55
Power Operated Equipment (396)	46,674		56
Communication Equipment (397)	3,931	720	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)			75,271 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	75,271
DISTRIBUTION PLANT			
Land and Land Rights (360)			940 34
Structures and Improvements (361)			4,926 35
Station Equipment (362)			649,433 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			137,903 38
Overhead Conductors and Devices (365)			167,640 39
Underground Conduit (366)			3,088 40
Underground Conductors and Devices (367)			206,753 41
Line Transformers (368)	866		349,147 42
Services (369)	70		189,841 43
Meters (370)	1,354		133,220 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			129,075 47
Total Distribution Plant	2,290	0	1,971,966
GENERAL PLANT			
Land and Land Rights (389)			1,553 48
Structures and Improvements (390)			64,253 49
Office Furniture and Equipment (391)	538		15,250 50
Computer Equipment (391.1)			31,151 51
Transportation Equipment (392)			179,328 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	1,530		31,405 54
Laboratory Equipment (395)			9,158 55
Power Operated Equipment (396)			46,674 56
Communication Equipment (397)			4,651 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 \$100,000 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	368,291	17,200	
Total utility plant in service directly assignable	2,314,118	120,900	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	2,314,118	120,900	

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	2,068	0	383,423
Total utility plant in service directly assignable	4,358	0	2,430,660
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	4,358	0	2,430,660

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)				1
Boiler Plant Equipment (312)				2
Engines and Engine Driven Generators (313)				3
Turbogenerator Units (314)				4
Accessory Electric Equipment (315)				5
Miscellaneous Power Plant Equipment (316)				6
Total Steam Production Plant	<u>0</u>		<u>0</u>	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)				7
Reservoirs, Dams and Waterways (332)				8
Water Wheels, Turbines and Generators (333)				9
Accessory Electric Equipment (334)				10
Miscellaneous Power Plant Equipment (335)				11
Roads, Railroads and Bridges (336)				12
Total Hydraulic Production Plant	<u>0</u>		<u>0</u>	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)				13
Fuel Holders, Producers and Accessories (342)				14
Prime Movers (343)				15
Generators (344)				16
Accessory Electric Equipment (345)				17
Miscellaneous Power Plant Equipment (346)				18
Total Other Production Plant	<u>0</u>		<u>0</u>	
TRANSMISSION PLANT				
Structures and Improvements (352)				19
Station Equipment (353)				20
Towers and Fixtures (354)				21
Poles and Fixtures (355)				22
Overhead Conductors and Devices (356)				23
Underground Conduit (357)				24
Underground Conductors and Devices (358)	28,454	3.33%	2,507	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					30,961	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	28,454		2,507	
DISTRIBUTION PLANT				
Structures and Improvements (361)	511	2.00%	148	27
Station Equipment (362)	284,672	3.33%	21,535	28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)	86,566	4.00%	5,362	30
Overhead Conductors and Devices (365)	94,901	3.00%	4,950	31
Underground Conduit (366)	1,947	2.50%	75	32
Underground Conductors and Devices (367)	52,841	3.33%	6,555	33
Line Transformers (368)	122,547	3.00%	9,972	34
Services (369)	92,024	4.50%	8,329	35
Meters (370)	79,253	3.33%	4,321	36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	114,348	5.00%	6,131	39
Total Distribution Plant	929,610		67,378	
GENERAL PLANT				
Structures and Improvements (390)	23,972	2.50%	1,606	40
Office Furniture and Equipment (391)	15,780	6.67%	1,035	41
Computer Equipment (391.1)	7,032	14.29%	4,051	42
Transportation Equipment (392)	131,730	8.33%	9,835	43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)	14,369	6.67%	1,783	45
Laboratory Equipment (395)	7,823	5.00%	458	46
Power Operated Equipment (396)	32,910	7.69%	2,366	47
Communication Equipment (397)	2,060	6.67%	286	48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
Total General Plant	235,676		21,420	
Total accum. prov. directly assignable	1,193,740		91,305	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	30,961	
361					659	27
362					306,207	28
363					0	29
364					91,928	30
365			175		100,026	31
366					2,022	32
367					59,396	33
368	866	236	50		131,467	34
369	70	269	167		100,181	35
370	1,354				82,220	36
371					0	37
372					0	38
373					120,479	39
	2,290	505	392	0	994,585	
390					25,578	40
391	538				16,277	41
391.1			100		11,183	42
392					141,565	43
393					0	44
394	1,530		948		15,570	45
395					8,281	46
396					35,276	47
397					2,346	48
398					0	49
399					0	50
	2,068	0	1,048	0	256,076	
	4,358	505	1,440	0	1,281,622	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

- 1. 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 in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department			51
Total accum. prov. for depreciation	<u><u>1,193,740</u></u>		<u><u>91,305</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	4,358	505	1,440	0	1,281,622

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)	1.05	25.06	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.22	7.20	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:			
26.4 kV overhead and underground		0.93	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	6	7
Nonfarm	108	8
Total	114	9
Customers served at other than rural rates:		10
Farm	13	11
Nonfarm	35	12
Total	48	13
Total customers on rural lines at end of year	162	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	11,126	Tuesday	01/28/1997	11:00	5,783	1
February	02	10,860	Monday	02/24/1997	08:00	5,255	2
March	03	10,315	Thursday	03/13/1997	09:00	5,513	3
April	04	10,428	Tuesday	04/08/1997	11:00	5,471	4
May	05	10,049	Thursday	05/15/1997	13:00	5,254	5
June	06	11,162	Tuesday	06/24/1997	15:00	5,351	6
July	07	11,268	Tuesday	07/01/1997	16:00	5,857	7
August	08	11,170	Wednesday	08/27/1997	13:00	5,695	8
September	09	10,505	Friday	09/19/1997	12:00	5,659	9
October	10	10,824	Tuesday	10/07/1997	13:00	5,996	10
November	11	10,589	Thursday	11/20/1997	12:00	5,769	11
December	12	10,915	Thursday	12/18/1997	09:00	5,954	12
Total		129,211				67,557	

System Name Wisconsin Public Power, Inc.

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power, Inc.

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	67,557	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	67,557	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	64,102	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	64,102	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,455	27
Total Energy Losses	3,455	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.1142%	29
Total Disposition of Energy	67,557	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
Residential	RG-1	1,314	11,460	1
Water Heating	RW-1	25	50	2
Total Sales for Residential Sales		1,339	11,510	
Commercial & Industrial				
General	CG-1	249	7,813	3
Small Power	CP-1	19	6,735	4
Large Power	CP-2	7	15,016	5
Industrial Power	CP-3	3	22,608	6
Water Heating	RW-1	2	2	7
Total Sales for Commercial & Industrial		280	52,174	
Public Street & Highway Lighting				
Street Lighting	MS-1	1	418	8
Total Sales for Public Street & Highway Lighting		1	418	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,620	64,102	

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)	
		598,786	15,734	614,520	1
		2,456	14	2,470	2
0	0	601,242	15,748	616,990	
		387,493	10,225	397,718	3
21,728	25,179	335,417	9,094	344,511	4
36,325	37,785	660,039	19,233	679,272	5
47,756	55,174	906,221	33,415	939,636	6
		113	1	114	7
105,809	118,138	2,289,283	71,968	2,361,251	
		41,621	444	42,065	8
0	0	41,621	444	42,065	
				0	9
0	0	0	0	0	
105,809	118,138	2,932,146	88,160	3,020,306	

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	WPPI				1
Point of Delivery	Sub-station				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	26.4 kV				4
Point of Metering	Sub-station				5
Total of 12 Monthly Maximum Demands -- kW	129,211				6
Average load factor	71.6223%				7
Total Cost of Purchased Power	2,509,963				8
Average cost per kWh	0.0372				9
On-Peak Hours (if applicable)	7:00 am - 9:00 pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,798	2,985			12
February	2,506	2,749			13
March	2,532	2,981			14
April	2,687	2,784			15
May	2,470	2,784			16
June	2,556	2,795			17
July	2,828	3,029			18
August	2,592	3,103			19
September	2,662	2,997			20
October	2,935	3,061			21
November	2,461	3,308			22
December	2,837	3,117			23
Total kWh (000)	31,864	35,693			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	41
Average Cost per Ton (\$)		42
Kind of Coal Used		43
Average BTU per Pound		44
Water Evaporated--Thousands of Pounds	0	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

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	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				Total	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	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		Total	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		(f)
			(d)	(e)	
Name of Substation	Main	Perry	Westside		1
Voltage--High Side	26,400	26,400	26,400		2
Voltage--Low Side	4,160	480	4,160		3
Num. Main Transformers in Operation	1	4	1		4
Capacity of Transformers in kVA	5,000	9,000	5,000		5
Number of Spare Transformers on Hand	0	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)	(h)	(i)	Utility Designation		(l)
			(j)	(k)	
Name of Substation					14
Voltage--High Side					15
Voltage--Low Side					16
Num. of Main Transformers in Operation					17
Capacity of Transformers in kVA					18
Number of Spare Transformers on Hand					19
15-Minute Maximum Demand in kW					20
Dt and Hr of Such Maximum Demand					21
					22
Kwh Output					23

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,854	457	28,157	1
Acquired during year	34	7	7,575	2
Total	1,888	464	35,732	3
Retired during year	43	6	72	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,845	458	35,660	6
Number end of year accounted for as follows:				7
In customers' use	1,661	361	24,426	8
In utility's use	19	22	926	9
Inactive transformers on system				10
Locked meters on customers' premises	11			11
In stock	154	75	10,308	12
Total end of year	1,845	458	35,660	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Fluorescent	160	120	90,137	1
Mercury Vapor	250	181	238,684	2
Sodium Vapor	150	75	51,470	3
Total		376	380,291	
Ornamental				
Mercury Vapor	175	13	10,621	4
Mercury Vapor	250	3	3,956	5
Sodium Vapor	100	15	8,259	6
Sodium Vapor	150	22	15,098	7
Total		53	37,934	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

Acct. #913 - Watt Watch expense

Electric Operation & Maintenance Expenses (Page E-03)

Acct. #928: 1996 expenses were higher due to an electric rate case.

Electric Utility Plant in Service (Page E-06)

Acct. #362: New control panel at westside substation.

Acct. #394: New tractor and electric recording device. Retired old tractor.

Accumulated Provision for Depreciation - Electric (Page E-08)

We have noted this and it will be resolved as future purchases are made.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	0	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	0	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	0	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	0	
Total Operating Expenses	0	
NET OPERATING INCOME	0	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		1
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		5
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		6
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify):		4
Total tax expense		<u>0</u>

SEWER 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 \$100,000 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	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER 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 \$100,000 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)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	0	0	
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)			37
Utility Plant in Process of Reclassification (392)			38
Utility Plant Leased to Others (393)			39
Property Held for Future Use (394)			40
Construction Work in Progress (395)			41
Utility Plant Acquisition Adjustments (396)			42
Other Utility Plant Adjustments (397)			43
Total Other Utility Plant	0	0	
Common Other Utility Plant Allocated to Sewer Department			44
Total utility plant	0	0	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)			0 37
Utility Plant in Process of Reclassification (392)			0 38
Utility Plant Leased to Others (393)			0 39
Property Held for Future Use (394)			0 40
Construction Work in Progress (395)			0 41
Utility Plant Acquisition Adjustments (396)			0 42
Other Utility Plant Adjustments (397)			0 43
Total Other Utility Plant	0	0	0
Common Other Utility Plant Allocated to Sewer Department			0 44
Total utility plant	0	0	0

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE