



3014 (02-09-04)

ANNUAL REPORT

OF

Name: COLUMBUS WATER & LIGHT DEPARTMENT

Principal Office: 950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

For the Year Ended: DECEMBER 31, 1997

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COLUMBUS WATER & LIGHT DEPARTMENT

Utility Address: 950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

When was utility organized? 1/1/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN O ANDLER

Title: SUPERINTENDENT

Office Address:

950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

Telephone: (920) 623 - 5912

Fax Number: (920) 623 - 5923

E-mail Address: jandler@wppisys.org

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

Name: VIRCHOW KRAUSE & COMPANY

Title:

Office Address: VIRCHOW KRAUSE & COMPANY

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (800) 362 - 7301

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 & COMPANY

Title:

Office Address: VIRCHOW KRAUSE & COMPANY

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (800) 249 - 8532

Fax Number: (608) 362 - 7301

E-mail Address:

Date of most recent audit report: 2/25/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DOUGLAS CALDWELL
Title: COMMISSION SECRETARY

Office Address:
605 HIBBARD ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 3936

Fax Number:

E-mail Address:

Name: MR E CLARKE ARNOLD
Title: COMMISSION PRESIDENT

Office Address:
954 DIX ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 5420

Fax Number:

E-mail Address:

Name: MR JOHN O ANDLER
Title: SUPERINTENDENT

Office Address:
950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925

Telephone: (920) 623 - 5912

Fax Number: (920) 623 - 5923

E-mail Address: JANDLER@WPPISYS.ORG

Name: MRS JOAN THOMAS
Title: COMMISSION VICE-PRESIDENT

Office Address:
986 WARNER ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 2424

Fax Number:

E-mail Address:

Name of utility commission/committee: COLUMBUS WATER & LIGHT COMMISSION

- Names of members of utility commission/committee:**
- MR E CLARKE ARNOLD, PRESIDENT
 - MR DOUGLAS CALDWELL, SECRETARY
 - MR RUSSELL MOORE
 - MS HEIDI POSER
 - MRS JOAN THOMAS, VICE PRESIDENT
-

Is sewer service rendered by the utility? NO

IDENTIFICATION AND OWNERSHIP

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

Date of Ordinance: [REDACTED]

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,746,189	3,624,832	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,780,496	2,554,993	2
Depreciation Expense (403)	290,372	310,574	3
Amortization Expense (404-407)	0		4
Taxes (408)	286,891	298,153	5
Total Operating Expenses	3,357,759	3,163,720	
Net Operating Income	388,430	461,112	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	388,430	461,112	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	66,866	71,857	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	66,866	71,857	
Total Income	455,296	532,969	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	311		13
Total Miscellaneous Income Deductions	311	0	
Income Before Interest Charges	454,985	532,969	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	296,592	305,047	14
Amortization of Debt Discount and Expense (428)	52,394	51,972	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	4,318		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	353,304	357,019	
Net Income	101,681	175,950	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,587,197	3,411,634	20
Balance Transferred from Income (433)	101,681	175,950	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	596	387	25
Total Unappropriated Earned Surplus End of Year (216)	3,688,282	3,587,197	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on investments	66,866	5
Total (Acct. 419):	66,866	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW expenses	311	8
Total (Acct. 426):	311	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Christmas decorations	596	12
Total (Acct. 439)--Debit:	596	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	801,101	2,945,088	0	0	3,746,189	1
Less: interdepartmental sales	0	18,659	0		18,659	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	801,101	2,926,429	0	0	3,727,530	

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	138,615		138,615	1
Electric operating expenses	229,093		229,093	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	6,168		6,168	8
Electric utility plant accounts	17,807		17,807	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	391,683	0	391,683	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,674,048	11,569,132	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,310,159	3,051,861	2
Net Utility Plant	8,363,889	8,517,271	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	53,263	69,235	6
Special Funds (125)	1,221,737	1,052,739	7
Total Other Property and Investments	1,275,000	1,121,974	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	137,981	176,230	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	430,237	439,719	11
Other Accounts Receivable (143)	38,632	50,824	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	14,389	20,458	14
Materials and Supplies (150)	270,357	202,547	15
Prepayments (165)	9,151	18,120	16
Other Current and Accrued Assets (170)	19,821	24,271	17
Total Current and Accrued Assets	920,568	932,169	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	137,516	152,264	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	369,770	405,614	20
Total Deferred Debits	507,286	557,878	
Total Assets and Other Debits	11,066,743	11,129,292	

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)	184,796	184,796	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,688,282	3,587,197	23
Total Proprietary Capital	3,873,078	3,771,993	
LONG-TERM DEBT			
Bonds (221)	5,825,000	6,050,000	24
Advances from Municipality (223)	103,125		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	5,928,125	6,050,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	201,124	260,878	28
Payables to Municipality (233)	124,119	117,086	29
Customer Deposits (235)	2,465	2,245	30
Taxes Accrued (236)	254,657	266,280	31
Interest Accrued (237)	26,400	26,114	32
Other Current and Accrued Liabilities (238)	71,601	61,774	33
Total Current and Accrued Liabilities	680,366	734,377	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)		22,080	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	22,080	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	585,174	550,842	41
Total Liabilities and Other Credits	11,066,743	11,129,292	

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)	5,271,994	0	0	6,402,054	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,271,994	0	0	6,402,054	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	918,593	0	0	2,391,566	10
Total Accumulated Provision	918,593	0	0	2,391,566	
Net Utility Plant	4,353,401	0	0	4,010,488	

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	819,616	2,232,245			3,051,861	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	106,051	184,321			290,372	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,896				5,896	6
Accruals charged other						7
accounts (specify):						8
Clearing	6,047	16,018			22,065	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	117,994	200,339	0	0	318,333	13
Debits during year						14
Book cost of plant retired	19,017	41,018			60,035	15
Cost of removal	0	0			0	16
Other debits (specify):						17
					0	18
Total debits	19,017	41,018	0	0	60,035	19
Balance End of Year	918,593	2,391,566	0	0	3,310,159	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0		1
Other			238,976		238,976	170,318	2
Total Electric Utility					238,976	170,318	

Account	Total End of Year	Amount Prior Year	
Electric utility total	238,976	170,318	1
Water utility	31,381	32,229	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	270,357	202,547	

**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)				
1995 Mortgage Revenue Bonds	14,748	428	137,516	1
1997 Borrowing	1,802	428	0	2
Total			137,516	
Unamortized premium on debt (251)				
NONE				3
Total			0	

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	184,796	1
Changes during year (explain):		
NONE		2
Balance end of year	184,796	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 Mortgage revenue bonds	11/01/1995	06/01/2013	5.00%	5,825,000	1
Total Bonds (Account 221):				5,825,000	

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)					
1997 G.O. debt - with City	02/01/1997	04/01/2006	5.00%	103,125	1
Total for Account 223				103,125	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	266,280	1
Accruals:		
Charged water department expense	119,028	2
Charged electric department expense	167,863	3
Charged sewer department expense	3,720	4
Other (explain):		
NONE		5
Total Accruals and other credits	290,611	
Taxes paid during year:		
County, state and local taxes	266,000	6
Social Security taxes	29,221	7
PSC Remainder Assessment	4,513	8
Other (explain):		
Gross receipts tax	2,500	9
Total payments and other debits	302,234	
Balance end of year	254,657	

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)					
Mortgage Revenue Bonds - TIF share of interest	25,994	296,592	297,486	25,100	1
Subtotal	25,994	296,592	297,486	25,100	
Advances from Municipality (223)					
1997 Combined G.O.		4,318	3,018	1,300	2
Subtotal	0	4,318	3,018	1,300	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Interest on Customer Deposits	120		120	0	4
Subtotal	120	0	120	0	
Total	26,114	300,910	300,624	26,400	

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	357,916	192,926				550,842	1
Add credits during year:							
For Services	4,650	3,825				8,475	2
For Mains	23,600					23,600	3
Other (specify):							
Miscellaneous	457					457	4
Hydrants	1,800					1,800	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	388,423	196,751	0	0	0	585,174	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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):		
Receivable from TIF	35,349	2
Deferred special assessments	17,914	3
Total (Acct. 124):	53,263	
Special Funds (125):		
TIF construction	159,094	4
Depreciation fund	160,906	5
Reserve account	614,500	6
Principal & interest	180,538	7
MRB Construction	106,699	8
Total (Acct. 125):	1,221,737	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	166,097	10
Electric	264,140	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	430,237	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
Repairs	3,151	16
Meadowbrook labor & inspection	11,686	17
Pole contact rental	13,822	18
Other outstanding vouchers	9,973	19
Total (Acct. 143):	38,632	
Receivables from Municipality (145):		
Receivable from sewer	8,041	20
Tax roll items	5,531	21
Miscellaneous	817	22
Total (Acct. 145):	14,389	

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)	
Prepayments (165):		
Insurance	9,151	23
Total (Acct. 165):	9,151	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):		0
Other Deferred Debits (183):		
Engineering for future plant	35,677	25
Loss on advance refunding	334,093	26
Total (Acct. 183):	369,770	
Payables to Municipality (233):		
Payable to sewer	74,744	27
Insurance, pensions & benefits	49,375	28
Total (Acct. 233):	124,119	
Other Deferred Credits (253):		
NONE		29
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,245,712	6,375,877	0	0	11,621,589	1
Materials and Supplies	31,805	204,647	0	0	236,452	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	869,104	2,311,905	0	0	3,181,009	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	373,169	194,838	0	0	568,007	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,035,244	4,073,781	0	0	8,109,025	
Net Operating Income	284,739	103,691	0	0	388,430	8
Net Operating Income as a percent of Average Net Rate Base						
	7.06%	2.55%	N/A	N/A	4.79%	

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	184,796	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,637,739	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,822,535	
Net Income		
Net Income	101,681	5
Percent Return on Proprietary Capital	2.66%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

Borrowed funds for construction project. Details page F-15

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Total Assets and Other Debits - Balance First of Year column: Total adjusted by \$1 due to rounding to balance the Balance Sheet.

Identification and Ownership (Page iv)

Never responded, but okay in 1998 7/21/99 ele

October 27, 1998

Mr. John O. Andler, Superintendent
Columbus Water & Light Department
P.O. Box 228
Columbus, WI 53925-0228

Re: 1997 Analytical Review File DWCCA-1300-RL

Dear Mr. Andler:

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

1. Paragraph No. 1 of our letter dated November 7, 1996, with regard to analytical review of the 1995 annual report, authorized a revised list of depreciation rates which were enclosed with that letter, to be effective on January 1, 1997. Based upon depreciation accruals on page F-8, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please confirm that these depreciation rates will be used beginning in 1998.

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

Sincerely,

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

RL:tlk:w:\compl\roselee\1300 Columbus

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	790,475	1
Total Sales of Water	790,475	
Other Operating Revenues		
Forfeited Discounts (470)	5,626	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,000	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,626	
Total Operating Revenues	801,101	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	245	8
Pumping Expenses (620-625)	19,031	9
Water Treatment Expenses (630-635)	53,639	10
Transmission and Distribution Expenses (640-655)	47,644	11
Customer Accounts Expenses (901-904)	30,424	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	140,300	14
Total Operation and Maintenance Expenses	291,283	
Other Operating Expenses		
Depreciation Expense (403)	106,051	15
Amortization Expense (404-407)		16
Taxes (408)	119,028	17
Total Other Operating Expenses	225,079	
Total Operating Expenses	516,362	
NET OPERATING INCOME	284,739	

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	1,469	70,765	363,488	4
Commercial	205	37,945	133,528	5
Industrial	13	18,199	49,781	6
Total Metered Sales to General Customers (461)	1,687	126,909	546,797	
Private Fire Protection Service (462)	14		14,207	7
Public Fire Protection Service (463)	1		211,392	8
Other Sales to Public Authorities (464)	18	4,193	18,079	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,720	131,102	790,475	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	211,392	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)	211,392	
Forfeited Discounts (470):		
Customer late payment charges	5,626	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	5,626	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,000	10
Other (specify): NONE		11
Total Other Water Revenues (474)	5,000	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	245	4
Total Source of Supply Expenses	245	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	18,659	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	372	9
Total Pumping Expenses	19,031	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	15,983	10
Chemicals (631)	22,815	11
Operation Supplies and Expenses (632)	11,145	12
Maintenance of Water Treatment Plant (635)	3,696	13
Total Water Treatment Expenses	53,639	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	11,643	14
Operation Supplies and Expenses (641)	7,041	15
Maintenance of Distribution Reservoirs and Standpipes (650)	833	16
Maintenance of Mains (651)	11,992	17
Maintenance of Services (652)	11,646	18
Maintenance of Meters (653)	413	19
Maintenance of Hydrants (654)	4,076	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	47,644	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,609	22
Accounting and Collecting Labor (902)	25,242	23
Supplies and Expenses (903)	573	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	30,424	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	41,780	27
Office Supplies and Expenses (921)	16,756	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	18,707	30
Property Insurance (924)	5,835	31
Injuries and Damages (925)	1,935	32
Employee Pensions and Benefits (926)	49,090	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	4,639	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)	1,558	37
Total Administrative and General Expenses	140,300	
Total Operation and Maintenance Expenses	291,283	

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		111,027	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,720	2
Net property tax equivalent		107,307	
Social Security		11,477	3
PSC Remainder Assessment		996	4
Other (specify): Social security capitalized		(752)	5
Total tax expense		<u>119,028</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			Columbia				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.236400				2
County tax rate	mills		4.299960				3
Local tax rate	mills		11.299100				4
School tax rate	mills		12.598490				5
Voc. school tax rate	mills		1.751710				6
Other tax rate - Local	mills						7
Other tax rate - Non-Local	mills						8
Total tax rate	mills		30.185660				9
Less: state credit	mills		2.340220				10
Net tax rate	mills		27.845440				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		11.299100				12
Combined School Tax Rate	mills		14.350200				13
Other Tax Rate - Local	mills						14
Total Local & School Tax	mills		25.649300				15
Total Tax Rate	mills		30.185660				16
Ratio of Local and School Tax to Total	dec.		0.849718				17
Total tax net of state credit	mills		27.845440				18
Net Local and School Tax Rate	mills		23.660773				19
Utility Plant, Jan. 1	\$	5,219,434	5,219,434				20
Materials & Supplies	\$	32,229	32,229				21
Subtotal	\$	5,251,663	5,251,663				22
Less: Plant Outside Limits	\$	16,947	16,947				23
Taxable Assets	\$	5,234,716	5,234,716				24
Assessment Ratio	dec.		0.843200				25
Assessed Value	\$	4,413,913	4,413,913				26
Net Local & School Rate	mills		23.660773				27
Tax Equiv. Computed for Current Year	\$	104,437	104,437				28
Tax Equivalent per 1994 PSC Report	\$	111,027					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	111,027					31
							32
							33
							34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	122,133		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	122,133	0	
PUMPING PLANT			
Land and Land Rights (320)	1,890		12
Structures and Improvements (321)	8,713		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	16,418		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	148,304		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	68,000		20
Total Pumping Plant	243,325	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	2,217		21
Structures and Improvements (331)	478,573		22
Water Treatment Equipment (332)	681,941	367	23
Total Water Treatment Plant	1,162,731	367	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,500		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			122,133	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	122,133	
PUMPING PLANT				
Land and Land Rights (320)			1,890	12
Structures and Improvements (321)			8,713	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			16,418	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			148,304	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			68,000	20
Total Pumping Plant	0	0	243,325	
WATER TREATMENT PLANT				
Land and Land Rights (330)			2,217	21
Structures and Improvements (331)			478,573	22
Water Treatment Equipment (332)			682,308	23
Total Water Treatment Plant	0	0	1,163,098	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)		(100)	10,400	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	474,072		26
Transmission and Distribution Mains (343)	1,575,907	24,323	27
Fire Mains (344)			28
Services (345)	405,179	13,054	29
Meters (346)	182,055	13,653	30
Hydrants (348)	178,975	6,602	31
Other Transmission and Distribution Plant (349)	67		32
Total Transmission and Distribution Plant	2,826,755	57,632	
GENERAL PLANT			
Land and Land Rights (389)	2,911		33
Structures and Improvements (390)	594,601		34
Office Furniture and Equipment (391)	11,424		35
Computer Equipment (391.1)	21,062	4,318	36
Transportation Equipment (392)	23,575	8,268	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	22,008		39
Laboratory Equipment (395)	8,965		40
Power Operated Equipment (396)	36,412	1,045	41
Communication Equipment (397)	143,529	50	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	864,487	13,681	
Total utility plant in service directly assignable	5,219,431	71,680	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	5,219,431	71,680	

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)	10,000		464,072 26
Transmission and Distribution Mains (343)	1,322		1,598,908 27
Fire Mains (344)			0 28
Services (345)	1,557		416,676 29
Meters (346)	1,529		194,179 30
Hydrants (348)	250		185,327 31
Other Transmission and Distribution Plant (349)			67 32
Total Transmission and Distribution Plant	14,658	(100)	2,869,629
GENERAL PLANT			
Land and Land Rights (389)			2,911 33
Structures and Improvements (390)			594,601 34
Office Furniture and Equipment (391)			11,424 35
Computer Equipment (391.1)	4,209		21,171 36
Transportation Equipment (392)			31,843 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			22,008 39
Laboratory Equipment (395)			8,965 40
Power Operated Equipment (396)			37,457 41
Communication Equipment (397)	150		143,429 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	4,359	0	873,809
Total utility plant in service directly assignable	19,017	(100)	5,271,994
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	19,017	(100)	5,271,994

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,942	12,942	1
February			11,686	11,686	2
March			13,129	13,129	3
April			12,971	12,971	4
May			14,202	14,202	5
June			14,566	14,566	6
July			14,475	14,475	7
August			14,813	14,813	8
September			14,035	14,035	9
October			15,225	15,225	10
November			13,553	13,553	11
December			13,766	13,766	12
Total for year	0	0	165,363	165,363	
Less: Measured or estimated water used in main flushing and water treatment during year				5,505	13
Less: Other utility use				1,257	14
Other utility use explanation:					15
Water Leaks					
Non-Rural fire department usage					
water leaks					
Water pumped into distribution system				158,601	16
Less: Water sold				131,102	17
Losses and unaccounted for				27,499	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				655	21
Date of maximum: 7/1/1997					22
Cause of maximum:					23
Backwash Iron Filter					
Minimum gallons pumped by all methods in any one day during reporting year				252	24
Date of minimum: 11/22/1997					25
Total KWH used for pumping for the year				308	26
If water is purchased: Vendor Name: N/A					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)	
361 NORTH WATER STREET	WELL #1	575	10	792,000	Yes	1
361 NORTH WATER STREET	WELL #2	575	12	792,000	Yes	2
950 MAPLE AVENUE	WELL #4	677	15	1,224,000	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 #101	BOOSTER #102	BOOSTER #103	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #1	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	BYRON JACKSON	5
Year Installed	1971	1964	1964	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	700	0	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	ALLIS CHALMERS	US MOTORS	9 10
Year Installed	1971	1964	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #201	BOOSTER #202	BOOSTER #203	14
Location	WATER PLANT #2	WATER PLANT #2	WATER PLANT #2	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	18
Year Installed	1994	1994	1994	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	740	700	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	22 23
Year Installed	1994	1994	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	50	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 #1	WELL #2	WELL #4	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #2	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	SIMMONS	SIMMONS	FAIRBANKS MORSE	5
Year Installed	1991	1990	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1964	1964	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	75	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 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WATER PLANT #1	WATER PLANT #2	WATER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1941	1994	1971	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	165	6
Total capacity in gallons	240,000	300,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	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)
L	D	1.000	870		110		760
M	D	2.000	1,113		220		893
M	D	4.000	32,543		30		32,513
M	D	6.000	52,123	36			52,159
M	D	8.000	12,299	236			12,535
M	D	10.000	26,065		60		26,005
M	D	12.000	10,327				10,327
Total Within Municipality			135,340	272	420	0	135,192
Total Utility			135,340	272	420	0	135,192

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	581		4		577	2	1
M	0.750	769		4		765	20	2
M	1.000	326	9			335	41	3
M	1.250	11				11	4	4
M	1.500	17	4			21	2	5
M	2.000	20				20	1	6
P	2.000	1				1	1	7
M	3.000	1				1	0	8
M	4.000	19				19	7	9
M	6.000	3				3	0	10
Total Utility		1,748	13	8	0	1,753	78	

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	1,638	96	29	0	1,705	207	1
1.000	42	1	2	0	41	4	2
1.250	2	0	0	0	2	0	3
1.500	21	0	0	0	21	2	4
2.000	24	1	0	0	25	1	5
3.000	8	0	0	0	8	0	6
4.000	4	0	0	0	4	0	7
Total:	1,739	98	31	0	1,806	214	

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	1,473	153	5	6	0	68	1,705	1
1.000	8	28	4	1	0	0	41	2
1.250	0	1	0	1	0	0	2	3
1.500	0	15	4	0	1	1	21	4
2.000	0	9	1	6	0	9	25	5
3.000	0	2	1	2	0	3	8	6
4.000	0	2	0	1	0	1	4	7
Total:	1,481	210	15	17	1	82	1,806	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	207	3	1	0	209	2
Total Fire Hydrants	207	3	1	0	209	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	52
Number of distribution system valves end of year:	361
Number of distribution valves operated during year:	15

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Plant account 340 - Adjustment of (\$100) is for sale of land.
Plant account 342 - Retired old tower, installed 1896.
Plant account 343 - Retired water main to old tower, installed in 1896.

Water Mains (Page W-15)

Rozinski Apartments extension paid for by a developer

Water Services (Page W-16)

New water services (1" Std.) are charged \$550; Larger size services are charged actual cost per PSC order #1300-WR-101, Amendment 16, Schedule Cz-1.

Hydrants and Distribution System Valves (Page W-18)

We were unable to exercise 50% of water main valves & hydrants because of lack of man power.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,919,553	1
Total Sales of Electricity	2,919,553	
Other Operating Revenues		
Forfeited Discounts (450)	7,552	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	17,378	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	605	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	25,535	
Total Operating Revenues	2,945,088	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	2,045,846	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	158,223	11
Customer Accounts Expenses (901-904)	53,937	12
Sales Expenses (910)	7,415	13
Administrative and General Expenses (920-935)	223,792	14
Total Operation and Maintenance Expenses	2,489,213	
Other Expenses		
Depreciation Expense (403)	184,321	15
Amortization Expense (404-407)		16
Taxes (408)	167,863	17
Total Other Expenses	352,184	
Total Operating Expenses	2,841,397	
NET OPERATING INCOME	103,691	

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	7,552	1
Total Forfeited Discounts (450)	7,552	
Miscellaneous Service Revenues (451):		
NONE		2
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole contact rental	17,378	4
Total Rent from Electric Property (454)	17,378	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Mutual aid and miscellaneous	605	6
Total Other Electric Revenues (456)	605	
Amortization of Construction Grants (457):		
NONE		7
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	2,045,846	15
Other Expenses (546)		16
Total Other Power Supply Expenses	2,045,846	
Total Power Production Expenses	2,045,846	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	814	20
Line and Station Labor (561)	65,824	21
Line and Station Supplies and Expenses (562)	13,037	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	2,503	24
Customer Installations Expenses (567)	2,205	25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	4,867	27
Maintenance of Lines (572)	59,419	28
Maintenance of Line Transformers (573)	642	29
Maintenance of Street Lighting and Signal Systems (574)	6,386	30
Maintenance of Meters (575)	2,526	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	158,223	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,942	33
Accounting and Collecting Labor (902)	44,717	34
Supplies and Expenses (903)	1,278	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	53,937	
 SALES EXPENSES		
Sales Expenses (910)	7,415	37
Total Sales Expenses	7,415	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	44,419	38
Office Supplies and Expenses (921)	17,668	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	15,077	41
Property Insurance (924)	8,741	42
Injuries and Damages (925)	2,920	43
Employee Pensions and Benefits (926)	79,264	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	27,588	46
Transportation Expenses (933)	24,716	47
Maintenance of General Plant (935)	3,399	48
Total Administrative and General Expenses	223,792	
 Total Operation and Maintenance Expenses	 2,489,213	

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		143,630	1
Social Security		19,577	2
Wisconsin Gross Receipts Tax		2,500	3
PSC Remainder Assessment		3,518	4
Other (specify): Social Security capitalized		(1,362)	5
Total tax expense		<u>167,863</u>	

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236400				3
County tax rate	mills		4.299960				4
Local tax rate	mills		11.299100				5
School tax rate	mills		12.598490				6
Voc. school tax rate	mills		1.751710				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		30.185660				10
Less: state credit	mills		2.340220				11
Net tax rate	mills		27.845440				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.299100				14
Combined School Tax Rate	mills		14.350200				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.649300				17
Total Tax Rate	mills		30.185660				18
Ratio of Local and School Tax to Total	dec.		0.849718				19
Total tax net of state credit	mills		27.845440				20
Net Local and School Tax Rate	mills		23.660773				21
Utility Plant, Jan. 1	\$	6,349,698	6,349,698				22
Materials & Supplies	\$	170,318	170,318				23
Subtotal	\$	6,520,016	6,520,016				24
Less: Plant Outside Limits	\$	22,700	22,700				25
Taxable Assets	\$	6,497,316	6,497,316				26
Assessment Ratio	dec.		0.843200				27
Assessed Value	\$	5,478,537	5,478,537				28
Net Local & School Rate	mills		23.660773				29
Tax Equiv. Computed for Current Year	\$	129,626	129,626				30
Tax Equivalent per 1994 PSC Report	\$	143,630					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	143,630					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	99,421	1,307	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)			100,728 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)	268,313		29
Overhead Conductors and Devices (356)	144,803		30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	512,537	1,307	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,101		34
Structures and Improvements (361)	3,829		35
Station Equipment (362)	1,096,497		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	542,648	5,528	38
Overhead Conductors and Devices (365)	514,961	6,969	39
Underground Conduit (366)	17,929	4,778	40
Underground Conductors and Devices (367)	503,048	9,305	41
Line Transformers (368)	576,271	7,347	42
Services (369)	278,315	21,242	43
Meters (370)	315,011	8,249	44
Installations on Customers' Premises (371)	122,081	6,701	45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	250,400	4,215	47
Total Distribution Plant	4,222,091	74,334	
GENERAL PLANT			
Land and Land Rights (389)	12,114		48
Structures and Improvements (390)	991,229	1,902	49
Office Furniture and Equipment (391)	21,685	1,559	50
Computer Equipment (391.1)	32,768	4,863	51
Transportation Equipment (392)	177,115	8,267	52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	35,856		54
Laboratory Equipment (395)	29,068		55
Power Operated Equipment (396)	157,742		56
Communication Equipment (397)	157,495	1,140	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)			268,313 29
Overhead Conductors and Devices (356)			144,803 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	513,844
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,101 34
Structures and Improvements (361)			3,829 35
Station Equipment (362)			1,096,497 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,574		546,602 38
Overhead Conductors and Devices (365)	1,271		520,659 39
Underground Conduit (366)			22,707 40
Underground Conductors and Devices (367)	1,287		511,066 41
Line Transformers (368)			583,618 42
Services (369)	864		298,693 43
Meters (370)	4,044		319,216 44
Installations on Customers' Premises (371)	4,000		124,782 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,789		252,826 47
Total Distribution Plant	14,829	0	4,281,596
GENERAL PLANT			
Land and Land Rights (389)			12,114 48
Structures and Improvements (390)			993,131 49
Office Furniture and Equipment (391)			23,244 50
Computer Equipment (391.1)	19,319		18,312 51
Transportation Equipment (392)			185,382 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			35,856 54
Laboratory Equipment (395)			29,068 55
Power Operated Equipment (396)	5,230		152,512 56
Communication Equipment (397)	1,640		156,995 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)			58
Other Tangible Property (399)			59
Total General Plant	1,615,072	17,731	
Total utility plant in service directly assignable	6,349,700	93,372	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	6,349,700	93,372	

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	26,189	0	1,606,614
Total utility plant in service directly assignable	41,018	0	6,402,054
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	41,018	0	6,402,054

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)		14.00	1
7.2/12.5 kV (12kV)		3.20	2
14.4/24.9 kV (25kV)			3
Other:			
240 V		14.50	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		2.70	5
7.2/12.5 kV (12kV)		5.20	6
14.4/24.9 kV (25kV)			7
Other:			
240 V		0.75	8
Transmission System			
34.5 kV			9
69 kV		2.20	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	9,557	Thursday	01/16/1997	11:00	5,119	1
February	02	9,265	Monday	02/10/1997	09:00	4,508	2
March	03	9,090	Monday	03/10/1997	10:00	4,701	3
April	04	8,734	Tuesday	04/08/1997	10:00	4,380	4
May	05	8,393	Wednesday	05/14/1997	11:00	4,241	5
June	06	10,765	Tuesday	06/24/1997	10:00	4,594	6
July	07	10,894	Wednesday	07/16/1997	13:00	5,077	7
August	08	9,562	Wednesday	08/27/1997	12:00	4,792	8
September	09	9,173	Wednesday	09/17/1997	11:00	4,497	9
October	10	9,038	Wednesday	10/08/1997	13:00	4,723	10
November	11	8,967	Monday	11/24/1997	10:00	4,638	11
December	12	9,346	Monday	12/22/1997	10:00	4,965	12
Total		112,784				56,235	

System Name COLUMBUS WATER & LIGHT

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	56,235	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	56,235	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	53,928	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	53,928	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,307	27
Total Energy Losses	2,307	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.1024%	29
Total Disposition of Energy	56,235	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	Rg-1	1,870	14,695	1
Total Sales for Residential Sales		1,870	14,695	
Commercial & Industrial				
COMMERCIAL	Cg-1	332	8,125	2
SMALL POWER	Cp-1	21	5,172	3
LARGE POWER	Cp-2	12	13,465	4
INDUSTRIAL POWER	Cp-3	1	11,688	5
CWL PUMPING	Mp-1	1	308	6
Total Sales for Commercial & Industrial		367	38,758	
Public Street & Highway Lighting				
STREET LIGHTING	Ms-1	2	461	7
ATHLETIC LIGHTING	Ms-2	1	14	8
Total Sales for Public Street & Highway Lighting		3	475	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,240	53,928	

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)	
		1,004,550	(17,086)	987,464	1
0	0	1,004,550	(17,086)	987,464	
		537,356	(5,673)	531,683	2
19,866	22,937	273,473	(6,526)	266,947	3
37,852	44,330	630,588	(16,266)	614,322	4
26,135	27,186	454,995	(13,466)	441,529	5
		19,021	(362)	18,659	6
83,853	94,453	1,915,433	(42,293)	1,873,140	
		58,959	(676)	58,283	7
		655	11	666	8
0	0	59,614	(665)	58,949	
				0	9
0	0	0	0	0	
83,853	94,453	2,979,597	(60,044)	2,919,553	

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	TOTALIZED				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69,000				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	112,784				6
Average load factor	68.3049%				7
Total Cost of Purchased Power	2,045,846				8
Average cost per kWh	0.0364				9
On-Peak Hours (if applicable)	07:00 - 21:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,596	2,523			12
February	2,289	2,220			13
March	2,286	2,415			14
April	2,279	2,101			15
May	2,136	2,105			16
June	2,353	2,241			17
July	2,588	2,490			18
August	2,320	2,472			19
September	2,300	2,196			20
October	2,496	2,227			21
November	2,117	2,522			22
December	2,480	2,485			23
Total kWh (000)	28,240	27,997			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
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	Rated Unit Capacity		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				0	0	0	0	0
Total				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

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)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	SUB #1	SUB #2	SUB #3	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	4
Capacity of Transformers in kVA	7,500	7,500	10,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	5,328	4,539	5,330	7
Dt and Hr of Such Maximum Demand	06/23/1997 17:00	01/07/1997 15:00	07/11/1997 10:00	8 9
Kwh Output	25,124	17,818	13,265	10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					23
Voltage--High Side					24
Voltage--Low Side					25
Num. of Main Transformers in Operation					26
Capacity of Transformers in kVA					27
Number of Spare Transformers on Hand					28
15-Minute Maximum Demand in kW					29
Dt and Hr of Such Maximum Demand					30
Kwh Output					31

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,513	682	41,304	1
Acquired during year	97	4	120	2
Total	2,610	686	41,424	3
Retired during year	59	0	0	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	2,551	686	41,424	6
Number end of year accounted for as follows:				7
In customers' use	2,297	570	33,697	8
In utility's use	10	9	830	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	244	107	6,897	12
Total end of year	2,551	686	41,424	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	48	52,470	1
Mercury Vapor	250	40	48,916	2
Sodium Vapor	100	368	232,530	3
Sodium Vapor	150	142	86,420	4
Total		598	420,336	
Ornamental				
Sodium Vapor	100	40	26,160	5
Sodium Vapor	250	4	4,824	6
Total		44	30,984	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Computer equipment 391.1 - Retired computer equipment.

Purchased Power Statistics (Page E-14)

Substation #3 peak demand 5330KW resulted from transferring load from substation #2 to substation #3 for 2 hours for maintenance.

Substation Equipment (Page E-21)

Maximum measured demand is 60 minute demand interval.
