



3014 (02-09-04)

ANNUAL REPORT

OF

Name: FENNIMORE WATER AND LIGHT PLANT

Principal Office: 860 LINCOLN AVENUE
P.O. BOX 17
FENNIMORE, WI 53809-0017

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: FENNIMORE WATER AND LIGHT PLANT

Utility Address: 860 LINCOLN AVENUE
P.O. BOX 17
FENNIMORE, WI 53809-0017

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS MARGARET SPRAGUE

Title: CITY CLERK-TREASURER

Office Address:

860 LINCOLN AVENUE
P.O. BOX 17
FENNIMORE, WI 53809-0017

Telephone: (608) 822 - 6119

Fax Number: (608) 822 - 6007

E-mail Address:

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

Name: MS STACEY WAGNER

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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: MS STACEY WAGNER

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 1/29/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR. CHARLES J. LEUCK

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

860 LINCOLN AVENUE
P.O. BOX 17
FENNIMORE, WI 53809-0017

Telephone: (608) 822 - 6501

Fax Number: (608) 822 - 6007

E-mail Address:

Name of utility commission/committee: Electric, Water and Sewer Committee

Names of members of utility commission/committee:

GORDON BENDER
LINDA GRAY
VERN LEWISON
MARK STROHBUSCH

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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)	1,702,877	1,726,977	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,175,008	1,244,190	2
Depreciation Expense (403)	168,442	162,334	3
Amortization Expense (404-407)	0		4
Taxes (408)	102,565	109,542	5
Total Operating Expenses	1,446,015	1,516,066	
Net Operating Income	256,862	210,911	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	256,862	210,911	
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)	37,119	5,865	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	37,119	5,865	
Total Income	293,981	216,776	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	293,981	216,776	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	74,984	38,526	14
Amortization of Debt Discount and Expense (428)	2,813	3,240	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	79	69	18
Interest Charged to Construction--Cr. (432)	4,660		19
Total Interest Charges	73,216	41,835	
Net Income	220,765	174,941	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,254,499	1,079,558	20
Balance Transferred from Income (433)	220,765	174,941	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)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,475,264	1,254,499	

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 - electric	24,407	5
Interest earned on investments - water	12,712	6
Total (Acct. 419):	37,119	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	274,513	1,428,364	0	0	1,702,877	1
Less: interdepartmental sales	0	22,106	0	0	22,106	2
Less: interdepartmental rents	0	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	274,513	1,406,258	0	0	1,680,771	

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	60,834		60,834	1
Electric operating expenses	82,175		82,175	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	776		776	8
Electric utility plant accounts	9,404		9,404	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	153,189	0	153,189	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,485,302	4,663,547	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,284,106	2,133,454	2
Net Utility Plant	3,201,196	2,530,093	
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)	61,476	18,958	6
Special Funds (125)	978,214	103,544	7
Total Other Property and Investments	1,039,690	122,502	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	45,987	70,503	8
Temporary Cash Investments (132)	39,964	48,092	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	141,626	142,913	11
Other Accounts Receivable (143)	1,420	1,061	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	28,081	81,990	14
Materials and Supplies (150)	162,523	160,703	15
Prepayments (165)	12,562	12,849	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	432,163	518,111	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,927	10,754	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0	35,039	20
Total Deferred Debits	18,927	45,793	
Total Assets and Other Debits	4,691,976	3,216,499	

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)	464,134	460,254	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,475,264	1,254,499	23
Total Proprietary Capital	1,939,398	1,714,753	
LONG-TERM DEBT			
Bonds (221)	1,243,914		24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	705,578	830,702	26
Total Long-Term Debt	1,949,492	830,702	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	108,005	104,050	28
Payables to Municipality (233)	0	9,274	29
Customer Deposits (235)	1,005	765	30
Taxes Accrued (236)	112,188	95,662	31
Interest Accrued (237)	61,234	21,617	32
Other Current and Accrued Liabilities (238)	30,740	21,146	33
Total Current and Accrued Liabilities	313,172	252,514	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	489,914	418,530	41
Total Liabilities and Other Credits	4,691,976	3,216,499	

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)	1,875,117	0	0	3,232,120	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)	378,065				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,253,182	0	0	3,232,120	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	514,993	0	0	1,769,113	10
Total Accumulated Provision	514,993	0	0	1,769,113	
Net Utility Plant	1,738,189	0	0	1,463,007	

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	481,598	1,651,856			2,133,454	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	32,346	136,096			168,442	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,600				1,600	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	24	336			360	10
Other credits (specify):						11
					0	12
Total credits	33,970	136,432	0	0	170,402	13
Debits during year						14
Book cost of plant retired	575	19,175			19,750	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	575	19,175	0	0	19,750	19
Balance End of Year	514,993	1,769,113	0	0	2,284,106	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):				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			132,098		132,098	142,935	2
Total Electric Utility					132,098	142,935	

Account	Total End of Year	Amount Prior Year	
Electric utility total	132,098	142,935	1
Water utility	30,425	17,768	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	162,523	160,703	

**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)				
1993 G O Promissory Note	953	428	7,942	1
1997 Revenue Bonds	1,860	428	10,985	2
Total			18,927	
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	460,254	1
Changes during year (explain):		
New lights at ball diamond	2,604	2
New service at Wildlife Park	1,276	3
Balance end of year	<u>464,134</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 Revenue Bonds	06/01/1997	12/01/2012	6.00%	1,243,914	1
Total Bonds (Account 221):				1,243,914	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Loan from Sewer	10/31/1995	08/01/2005	6.00%	16,000	1
State Trust Fund	12/06/1992	03/15/2002	5.00%	65,012	2
Depository Trust Fund	05/01/1993	03/15/2003	4.00%	624,566	3
Total for Account 224				705,578	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	95,662	1
Accruals:		
Charged water department expense	39,106	2
Charged electric department expense	63,459	3
Charged sewer department expense	800	4
Other (explain):		
NONE		5
Total Accruals and other credits	103,365	
Taxes paid during year:		
County, state and local taxes	73,000	6
Social Security taxes	9,617	7
PSC Remainder Assessment	2,395	8
Other (explain):		
Gross Receipts Tax	1,827	9
Total payments and other debits	86,839	
Balance end of year	112,188	

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)					
1997 Revenue Bonds	0	43,080	0	43,080	1
Subtotal	0	43,080	0	43,080	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1993 G.O. Debt	17,900	27,617	30,614	14,903	3
1992 State Trust Fund Loan	3,167	3,531	3,997	2,701	4
Sewer Loan	550	756	756	550	5
Subtotal	21,617	31,904	35,367	18,154	
Notes Payable (231)					
Customer Deposits	0	79	79	0	6
Subtotal	0	79	79	0	
Total	21,617	75,063	35,446	61,234	

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	393,426	25,104				418,530	1
Add credits during year:							
For Services	11,984	5,557				17,541	2
For Mains	51,593					51,593	3
Other (specify):							
Hydrants	2,250					2,250	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	459,253	30,661	0	0	0	489,914	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments Receivable	13,624	2
Advance to TIF District	47,852	3
Total (Acct. 124):	61,476	
Special Funds (125):		
Redemption Account	130,724	4
Reserve Account	127,756	5
Construction Account	719,734	6
Total (Acct. 125):	978,214	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,743	8
Electric	122,883	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	141,626	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
Receivable from CESA	504	14
Receivable from Cable Co.	656	15
Miscellaneous	260	16
Total (Acct. 143):	1,420	
Receivables from Municipality (145):		
Receivable from Sewer	4,477	17
Additional public fire protection	22,308	18
Tax Roll and Miscellaneous	1,296	19
Total (Acct. 145):	28,081	

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	12,562	20
Total (Acct. 165):	12,562	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		22
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,831,907	3,053,484	0	0	4,885,391	1
Materials and Supplies	24,096	137,516	0	0	161,612	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	498,295	1,710,484	0	0	2,208,779	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	426,339	27,882	0	0	454,221	6
Other (specify):					0	7
Average Net Rate Base	931,369	1,452,634	0	0	2,384,003	
Net Operating Income	94,531	162,331	0	0	256,862	8
Net Operating Income as a percent of Average Net Rate Base	10.15%	11.17%	N/A	N/A	10.77%	

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	462,194	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,364,881	3
Other (Specify):		4
Total Average Proprietary Capital	1,827,075	
Net Income		
Net Income	220,765	5
Percent Return on Proprietary Capital	12.08%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Rebuilt industrial park - underground electric system
Added water system improvements for Croft Addition

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

\$1,470,000 Revenue Bond for electric, water and sewer purposes

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

October 28, 1998

Ms. Margaret Sprague, City Clerk-Treasurer
Fennimore Water and Light Plant
860 Lincoln Avenue
P.O. Box 17
Fennimore, WI 53809-0017

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-1980-JPL

Dear Ms. Sprague:

Paragraph No. 1 of our letter dated November 11, 1996, with regard to analytical review of the 1995 annual report, authorized a revised schedule of depreciation rates which was 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 note that these depreciation rates should be used beginning in 1998. If you have any questions, please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\fennimore.doc

Enclosure

Identification and Ownership (Page iv)

Reviewed 7/29/98 by RL. No letter necessary.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	271,351	1
Total Sales of Water	271,351	
Other Operating Revenues		
Forfeited Discounts (470)	657	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,505	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,162	
Total Operating Revenues	274,513	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	28,316	9
Water Treatment Expenses (630-635)	6,517	10
Transmission and Distribution Expenses (640-655)	17,648	11
Customer Accounts Expenses (901-904)	17,633	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	38,416	14
Total Operation and Maintenance Expenses	108,530	
Other Operating Expenses		
Depreciation Expense (403)	32,346	15
Amortization Expense (404-407)		16
Taxes (408)	39,106	17
Total Other Operating Expenses	71,452	
Total Operating Expenses	179,982	
NET OPERATING INCOME	94,531	

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	4	450	907	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	450	907	
Metered Sales to General Customers (461)				
Residential	829	40,609	118,953	4
Commercial	129	23,265	47,065	5
Industrial	2	7,019	8,611	6
Total Metered Sales to General Customers (461)	960	70,893	174,629	
Private Fire Protection Service (462)	3		3,084	7
Public Fire Protection Service (463)	1		79,683	8
Other Sales to Public Authorities (464)	37	5,808	13,048	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,005	77,151	271,351	

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)	79,683	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)	79,683	
Forfeited Discounts (470):		
Customer late payment charges	657	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	657	
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	2,505	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,505	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	516	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	22,106	7
Operation Supplies and Expenses (623)	815	8
Maintenance of Pumping Plant (625)	4,879	9
Total Pumping Expenses	28,316	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	4,899	10
Chemicals (631)	1,035	11
Operation Supplies and Expenses (632)	583	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	6,517	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	529	14
Operation Supplies and Expenses (641)	3,077	15
Maintenance of Distribution Reservoirs and Standpipes (650)	407	16
Maintenance of Mains (651)	4,427	17
Maintenance of Services (652)	5,373	18
Maintenance of Meters (653)	1,862	19
Maintenance of Hydrants (654)	1,973	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	17,648	

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)	2,896	22
Accounting and Collecting Labor (902)	12,827	23
Supplies and Expenses (903)	1,910	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	17,633	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,697	27
Office Supplies and Expenses (921)	2,912	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,404	30
Property Insurance (924)	853	31
Injuries and Damages (925)	2,428	32
Employee Pensions and Benefits (926)	10,781	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,486	35
Transportation Expenses (933)	1,855	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	38,416	
Total Operation and Maintenance Expenses	108,530	

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		35,514	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		800	2
Net property tax equivalent		34,714	
Social Security		4,033	3
PSC Remainder Assessment		359	4
Other (specify): NONE			5
Total tax expense		<u>39,106</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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207964				3
County tax rate	mills		4.316499				4
Local tax rate	mills		5.826227				5
School tax rate	mills		8.111454				6
Voc. school tax rate	mills		1.587725				7
Other tax rate - Local	mills		2.196436				8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		22.246305				10
Less: state credit	mills		1.740572				11
Net tax rate	mills		20.505733				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.826227				14
Combined School Tax Rate	mills		9.699179				15
Other Tax Rate - Local	mills		2.196436				16
Total Local & School Tax	mills		17.721842				17
Total Tax Rate	mills		22.246305				18
Ratio of Local and School Tax to Total	dec.		0.796620				19
Total tax net of state credit	mills		20.505733				20
Net Local and School Tax Rate	mills		16.335268				21
Utility Plant, Jan. 1	\$	1,788,698	1,788,698				22
Materials & Supplies	\$	17,768	17,768				23
Subtotal	\$	1,806,466	1,806,466				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,806,466	1,806,466				26
Assessment Ratio	dec.		0.961640				27
Assessed Value	\$	1,737,170	1,737,170				28
Net Local & School Rate	mills		16.335268				29
Tax Equiv. Computed for Current Year	\$	28,377	28,377				30
Tax Equivalent per 1994 PSC Report	\$	35,514					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	35,514					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)	131	221	4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	84,569		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	84,700	221	
PUMPING PLANT			
Land and Land Rights (320)	556	13,193	12
Structures and Improvements (321)	134,521		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	108,107		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	243,184	13,193	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	13,850		23
Total Water Treatment Plant	13,850	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	578		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)			352	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)			84,569	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	84,921	
PUMPING PLANT				
Land and Land Rights (320)			13,749	12
Structures and Improvements (321)			134,521	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			108,107	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	256,377	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,850	23
Total Water Treatment Plant	0	0	13,850	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			578	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)	163,040		26
Transmission and Distribution Mains (343)	919,855	51,713	27
Fire Mains (344)			28
Services (345)	111,554	12,403	29
Meters (346)	84,031	3,518	30
Hydrants (348)	93,969	3,396	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,373,027	71,030	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	20,266		34
Office Furniture and Equipment (391)	2,150		35
Computer Equipment (391.1)	11,385		36
Transportation Equipment (392)	6,604		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	14,809	2,550	39
Laboratory Equipment (395)	3,966		40
Power Operated Equipment (396)	13,512		41
Communication Equipment (397)	1,245		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	73,937	2,550	
Total utility plant in service directly assignable	1,788,698	86,994	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	1,788,698	86,994	

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)			163,040 26
Transmission and Distribution Mains (343)			971,568 27
Fire Mains (344)			0 28
Services (345)			123,957 29
Meters (346)	375		87,174 30
Hydrants (348)	200		97,165 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	575	0	1,443,482
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			20,266 34
Office Furniture and Equipment (391)			2,150 35
Computer Equipment (391.1)			11,385 36
Transportation Equipment (392)			6,604 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			17,359 39
Laboratory Equipment (395)			3,966 40
Power Operated Equipment (396)			13,512 41
Communication Equipment (397)			1,245 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	76,487
Total utility plant in service directly assignable	575	0	1,875,117
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	575	0	1,875,117

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			6,947	6,947	1
February			7,357	7,357	2
March			6,130	6,130	3
April			6,542	6,542	4
May			7,295	7,295	5
June			8,656	8,656	6
July			8,377	8,377	7
August			8,856	8,856	8
September			8,707	8,707	9
October			8,553	8,553	10
November			8,761	8,761	11
December			7,739	7,739	12
Total for year	0	0	93,920	93,920	
Less: Measured or estimated water used in main flushing and water treatment during year				1,982	13
Less: Other utility use				1,794	14
Other utility use explanation:					15
water main/service breaks, new well flushing					
Water pumped into distribution system				90,144	16
Less: Water sold				77,151	17
Losses and unaccounted for				12,993	18
Percent unaccounted for to the nearest whole percent (%)				14%	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				438,000	21
Date of maximum: 11/7/1997					22
Cause of maximum:					23
hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year				131,000	24
Date of minimum: 1/9/1997					25
Total KWH used for pumping for the year				436,000	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)	
1938 DRILLED WELL	#2	985	8	504,000	Yes	1
1984 DRILLED WELL	#4	993	14	792,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#4		1
Location	6TH & MADISON	INDUSTRIAL PARK		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	PEERLESS	LAYNE		5
Year Installed	1987	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	320	500		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	WESTINGHOUSE		9 10
Year Installed	1987	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	60	100		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	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1947	1971	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	120	134	6
Total capacity in gallons	100,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	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)
M	D	2.000	286				286
M	D	4.000	15,696				15,696
M	D	6.000	35,889				35,889
P	D	6.000	2,261	3,051			5,312
M	D	8.000	14,513				14,513
P	D	8.000	5,036				5,036
M	D	12.000	8,614				8,614
Total Within Municipality			82,295	3,051	0	0	85,346
Total Utility			82,295	3,051	0	0	85,346

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	148				148		1
M	0.750	702	2			704		2
M	1.000	44	33			77		3
M	1.250	6				6		4
M	1.500	14				14		5
M	2.000	12				12		6
M	3.000	1				1		7
M	4.000	6				6		8
M	8.000	3				3		9
Total Utility		936	35	0	0	971	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	978	48	17	(1)	1,008	194	1
0.750	4		1		3		2
1.000	14	7			21	4	3
1.250	1				1		4
1.500	16				16		5
2.000	16				16		6
3.000	1				1		7
4.000	1				1		8
Total:	1,031	55	18	(1)	1,067	198	

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	829	97	1	22		59	1,008	1
0.750		3					3	2
1.000		13		2		6	21	3
1.250		1					1	4
1.500		6		9		1	16	5
2.000		9		6		1	16	6
3.000				1			1	7
4.000			1				1	8
Total:	829	129	2	40	0	67	1,067	

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	127	6	1		132	2
Total Fire Hydrants	127	6	1	0	132	
Flushing Hydrants						
	6				6	3
Total Flushing Hydrants	6	0	0	0	6	

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:	128
Number of distribution system valves end of year:	250
Number of distribution valves operated during year:	120

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 651 - 1996 included costs of a large main break at the train station

Account 926 - Decrease due to no superintendent for most of 1997.

Water Utility Plant in Service (Page W-08)

Account 320 addition was for the purchase of land for a new well

Water Mains (Page W-15)

Most of the water mains added were developer financed, some were utility financed.

Water Services (Page W-16)

The majority of the services added were developer added, some were financed by the utility.

Hydrants and Distribution System Valves (Page W-18)

The amount of distribution valves operated in 1997 were 5 short of half of them. We hope to catch up in 1998.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,421,158	1
Total Sales of Electricity	1,421,158	
Other Operating Revenues		
Forfeited Discounts (450)	3,360	2
Miscellaneous Service Revenues (451)	232	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,778	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	836	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	7,206	
Total Operating Revenues	1,428,364	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	916,045	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	38,081	11
Customer Accounts Expenses (901-904)	17,636	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	94,716	14
Total Operation and Maintenance Expenses	1,066,478	
Other Expenses		
Depreciation Expense (403)	136,096	15
Amortization Expense (404-407)		16
Taxes (408)	63,459	17
Total Other Expenses	199,555	
Total Operating Expenses	1,266,033	
NET OPERATING INCOME	162,331	

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	3,360	1
Total Forfeited Discounts (450)	3,360	
Miscellaneous Service Revenues (451):		
Reconnection charges	232	2
Total Miscellaneous Service Revenues (451)	232	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole Rental	2,778	4
Total Rent from Electric Property (454)	2,778	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Sales tax, street light replacements, RESCO patronage refund, miscellaneous	836	6
Total Other Electric Revenues (456)	836	
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)	4,654	11
Fuel (539)	10,712	12
Operation Supplies and Expenses (540)	3,496	13
Maintenance of Other Power Production Plant (543)	1,921	14
Total Other Power Generation Expenses	20,783	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	895,262	15
Other Expenses (546)		16
Total Other Power Supply Expenses	895,262	
Total Power Production Expenses	916,045	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	6,042	21
Line and Station Supplies and Expenses (562)	6,863	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	16,144	28
Maintenance of Line Transformers (573)	867	29
Maintenance of Street Lighting and Signal Systems (574)	5,423	30
Maintenance of Meters (575)	2,742	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	38,081	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,775	33
Accounting and Collecting Labor (902)	12,047	34
Supplies and Expenses (903)	1,814	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	17,636	
 SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,589	38
Office Supplies and Expenses (921)	4,047	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	5,809	41
Property Insurance (924)	1,907	42
Injuries and Damages (925)	4,477	43
Employee Pensions and Benefits (926)	45,052	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	9,085	46
Transportation Expenses (933)	8,750	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	94,716	
 Total Operation and Maintenance Expenses	 1,066,478	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		54,012	1
Social Security		5,584	2
Wisconsin Gross Receipts Tax		1,827	3
PSC Remainder Assessment		2,036	4
Other (specify): NONE			5
Total tax expense		63,459	

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			Grant				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.207964				3
County tax rate	mills		4.316499				4
Local tax rate	mills		5.826227				5
School tax rate	mills		8.111454				6
Voc. school tax rate	mills		1.587725				7
Other tax rate - Local	mills		2.196436				8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		22.246305				10
Less: state credit	mills		1.740572				11
Net tax rate	mills		20.505733				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		5.826227				14
Combined School Tax Rate	mills		9.699179				15
Other Tax Rate - Local	mills		2.196436				16
Total Local & School Tax	mills		17.721842				17
Total Tax Rate	mills		22.246305				18
Ratio of Local and School Tax to Total	dec.		0.796620				19
Total tax net of state credit	mills		20.505733				20
Net Local and School Tax Rate	mills		16.335268				21
Utility Plant, Jan. 1	\$	2,874,849	2,874,849				22
Materials & Supplies	\$	142,935	142,935				23
Subtotal	\$	3,017,784	3,017,784				24
Less: Plant Outside Limits	\$	21,950	21,950				25
Taxable Assets	\$	2,995,834	2,995,834				26
Assessment Ratio	dec.		0.961640				27
Assessed Value	\$	2,880,914	2,880,914				28
Net Local & School Rate	mills		16.335268				29
Tax Equiv. Computed for Current Year	\$	47,060	47,060				30
Tax Equivalent per 1994 PSC Report	\$	54,012					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	54,012					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)	57,125		19
Fuel Holders, Producers and Accessories (342)	22,015		20
Prime Movers (343)	177,083		21
Generators (344)	77,576		22
Accessory Electric Equipment (345)	37,259		23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	371,058	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)			57,125 19
Fuel Holders, Producers and Accessories (342)			22,015 20
Prime Movers (343)			177,083 21
Generators (344)			77,576 22
Accessory Electric Equipment (345)			37,259 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	371,058
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	830		34
Structures and Improvements (361)	2,558		35
Station Equipment (362)	58,195	9,052	36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	321,677		38
Overhead Conductors and Devices (365)	494,434	79	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)	332,146	299,050	41
Line Transformers (368)	391,552	36,653	42
Services (369)	200,830	12,371	43
Meters (370)	83,228	3,486	44
Installations on Customers' Premises (371)	29,872	12,361	45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	84,185	1,097	47
Total Distribution Plant	1,999,507	374,149	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)	182,395	2,297	49
Office Furniture and Equipment (391)	18,904		50
Computer Equipment (391.1)	110,277		51
Transportation Equipment (392)	35,972		52
Stores Equipment (393)	1,644		53
Tools, Shop and Garage Equipment (394)	25,462		54
Laboratory Equipment (395)	4,614		55
Power Operated Equipment (396)	121,535		56
Communication Equipment (397)	3,481		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			830 34
Structures and Improvements (361)			2,558 35
Station Equipment (362)			67,247 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			321,677 38
Overhead Conductors and Devices (365)			494,513 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	16,600		614,596 41
Line Transformers (368)	1,000		427,205 42
Services (369)	900		212,301 43
Meters (370)	675		86,039 44
Installations on Customers' Premises (371)			42,233 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			85,282 47
Total Distribution Plant	19,175	0	2,354,481
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			184,692 49
Office Furniture and Equipment (391)			18,904 50
Computer Equipment (391.1)			110,277 51
Transportation Equipment (392)			35,972 52
Stores Equipment (393)			1,644 53
Tools, Shop and Garage Equipment (394)			25,462 54
Laboratory Equipment (395)			4,614 55
Power Operated Equipment (396)			121,535 56
Communication Equipment (397)			3,481 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	504,284	2,297	
Total utility plant in service directly assignable	2,874,849	376,446	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	2,874,849	376,446	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	506,581
Total utility plant in service directly assignable	19,175	0	3,232,120
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	19,175	0	3,232,120

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)	0.50	14.29	1
7.2/12.5 kV (12kV)		4.04	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		1.17	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,355	Friday	01/17/1997	09:00	2,846	1
February	02	4,914	Tuesday	02/25/1997	10:00	2,398	2
March	03	5,002	Monday	03/24/1997	11:00	2,493	3
April	04	4,776	Tuesday	04/08/1997	11:00	2,355	4
May	05	4,692	Wednesday	05/14/1997	11:00	2,439	5
June	06	6,290	Monday	06/23/1997	01:00	2,774	6
July	07	6,185	Wednesday	07/16/1997	04:00	2,933	7
August	08	5,797	Wednesday	08/27/1997	02:00	2,998	8
September	09	5,615	Friday	09/19/1997	11:00	2,817	9
October	10	5,491	Tuesday	10/07/1997	03:00	2,874	10
November	11	5,046	Monday	11/17/1997	09:00	2,653	11
December	12	4,994	Monday	12/08/1997	11:00	2,797	12
Total		64,157				32,377	

System Name

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

Type of Reading	Supplier
60 minutes integrated	Dairyland Power Cooperative

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	128	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	128	7
Purchases	32,249	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	32,377	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	31,540	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	31,540	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	837	27
Total Energy Losses	837	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.5852%	29
Total Disposition of Energy	32,377	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)	(f)
Residential Sales					
Residential	Rg-1	1,050	9,231	1	
Total Sales for Residential Sales		1,050	9,231		
Commercial & Industrial					
Commercial	Cg-1	231	4,229	2	
Industrial	CP-1	22	17,464	3	
Interdepartmental	MP-1	1	436	4	
Total Sales for Commercial & Industrial		254	22,129		
Public Street & Highway Lighting					
	Ms-1	10	180	5	
Total Sales for Public Street & Highway Lighting		10	180		
Sales for Resale					
Total Sales for Sales for Resale		0	0	6	
TOTAL SALES FOR ELECTRICITY		1,314	31,540		

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)	
		475,274	(11,976)	463,298	1
0	0	475,274	(11,976)	463,298	
		242,776	(5,741)	237,035	2
		703,870	(28,345)	675,525	3
		22,672	(566)	22,106	4
0	0	969,318	(34,652)	934,666	
		23,419	(225)	23,194	5
0	0	23,419	(225)	23,194	
				0	6
0	0	0	0	0	
0	0	1,468,011	(46,853)	1,421,158	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Dairyland				1
Point of Delivery					2
Type of Power Purchased (firm, dump, etc.)	off-peak				3
Voltage at Which Delivered	4160/2400 & 12470/72				4
Point of Metering	Substations ! & 2				5
Total of 12 Monthly Maximum Demands -- kW	6,290				6
Average load factor	702.3325%				7
Total Cost of Purchased Power	907,206				8
Average cost per kWh	0.0281				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January		2,837			12
February		2,391			13
March		2,485			14
April		2,349			15
May		2,432			16
June		2,767			17
July		2,916			18
August		2,961			19
September		2,809			20
October		2,867			21
November		2,646			22
December		2,789			23
Total kWh (000)	0	32,249			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)	1
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.)	2,000	7
Date and Hour of Such Maximum Demand	1/1/1997 2	8
Load Factor	0.0000	9
Maximum Net Generation in Any One Day	13,000	10
Date of Such Maximum	7/18/1997	11
Number of Hours Generators Operated	141	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 (\$)	440.0000	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	440.0000	37
kWh Net Generation per Gallon of Fuel Oil	12	38
kWh Net Generation per Gallon of Lubr. Oil	2844	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	██████████	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	██████████	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) 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 Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Operating Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,377	356	23,634	1
Acquired during year	30	17	1,118	2
Total	1,407	373	24,752	3
Retired during year	8	2	225	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,399	371	24,527	6
Number end of year accounted for as follows:				7
In customers' use	1,327	295	20,321	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	72	76	4,206	12
Total end of year	1,399	371	24,527	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				
Sodium Vapor	100	222	104,364	1
Total		222	104,364	
Ornamental				
Sodium Vapor	150	23	17,388	2
Sodium Vapor	250	43	51,314	3
Total		66	68,702	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Account 367 and 368 addition was due to rebuilding the line to the Industrial Park. The retirement was a result of replacing the old line.

Account 369 - the utility is replacing overhead services with underground over time.

Account 371 addition was due to load management installations.
