



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF HARTFORD UTILITIES

Principal Office: 109 NORTH MAIN STREET
HARTFORD, WI 53027

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: CITY OF HARTFORD UTILITIES

Utility Address: 109 NORTH MAIN STREET
HARTFORD, WI 53027

When was utility organized? 10/24/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GARY K KOPPELBERGER

Title: CITY ADMINISTRATOR

Office Address:

109 NORTH MAIN STREET
HARTFORD, WI 53027

Telephone: (414) 673 - 8204

Fax Number: (414) 673 - 8218

E-mail Address: gkoppel@Nconnect.net

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

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: CONLEY MCDONALD & COMPANY

Title:

Office Address: CONLEY MCDONALD & COMPANY

19601 WEST BLUEMOUND DR
P.O. BOX 0975
BROOKFIELD, WI 53008-0975

Telephone: (414) 796 - 0701

Fax Number: (414) 796 - 8422

E-mail Address:

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

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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)	9,664,984	9,053,668	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,823,653	7,066,933	2
Depreciation Expense (403)	617,294	508,701	3
Amortization Expense (404-407)	7,741	7,741	4
Taxes (408)	485,750	506,344	5
Total Operating Expenses	8,934,438	8,089,719	
Net Operating Income	730,546	963,949	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	730,546	963,949	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	67,809	9,666	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	391,915	360,577	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	459,724	370,243	
Total Income	1,190,270	1,334,192	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,190,270	1,334,192	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	549,121	572,977	14
Amortization of Debt Discount and Expense (428)	23,249	23,249	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	1,523	2,492	17
Other Interest Expense (431)	0	1,508	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	573,893	600,226	
Net Income	616,377	733,966	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,641,085	6,973,863	20
Balance Transferred from Income (433)	616,377	733,966	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)	85,730	66,744	25
Total Unappropriated Earned Surplus End of Year (216)	8,171,732	7,641,085	

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 IN INVEST & SPECIAL ASSESSMENTS	391,915	5
Total (Acct. 419):	391,915	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
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):		
RESOLUTION OF COMMON COUNCIL	82,775	12
MILLPOND FOUNTAIN CONTRIBUTION	2,955	13
Total (Acct. 439)--Debit:	85,730	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,621	89,920			93,541	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	701	2,778			3,479	2
Payroll	83	4,495			4,578	3
Materials	10,824	6,630			17,454	4
Taxes	10	211			221	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	11,618	14,114	0	0	25,732	
Net income (or loss)	(7,997)	75,806	0	0	67,809	

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	1,305,755	8,359,229	0	0	9,664,984	1
Less: interdepartmental sales	0		0	0	0	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		3,062			3,062	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,305,755	8,356,167	0	0	9,661,922	

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	229,037	31,451	260,488	1
Electric operating expenses	324,410	81,375	405,785	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	3,600		3,600	6
Other nonutility expenses			0	7
Water utility plant accounts	50,969		50,969	8
Electric utility plant accounts	151,907		151,907	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	112,826	(112,826)	0	18
All other accounts			0	19
Total Payroll	872,749	0	872,749	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	25,362,390	22,884,630	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,075,407	4,515,255	2
Net Utility Plant	20,286,983	18,369,375	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,682	1,682	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	1,682	1,682	
Investment in Municipality (123)	0		5
Other Investments (124)	259,703	276,174	6
Special Funds (125)	1,746,242	1,746,242	7
Total Other Property and Investments	2,007,627	2,024,098	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	159,167	927,438	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	884,485	856,703	11
Other Accounts Receivable (143)	167,931		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	5,439	10,533	13
Receivables from Municipality (145)	5,284,547	4,876,770	14
Materials and Supplies (150)	937,925	847,974	15
Prepayments (165)	119,618	80,104	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	7,548,234	7,578,456	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	255,691	278,439	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	255,691	278,439	
Total Assets and Other Debits	30,098,535	28,250,368	

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)	1,132,510	1,132,510	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	8,171,732	7,641,085	23
Total Proprietary Capital	9,304,242	8,773,595	
LONG-TERM DEBT			
Bonds (221)	9,325,000	9,890,000	24
Advances from Municipality (223)	21,945	32,258	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	9,346,945	9,922,258	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	53,264	61,187	27
Accounts Payable (232)	849,610	728,360	28
Payables to Municipality (233)	873,859	268,514	29
Customer Deposits (235)	4,313	4,092	30
Taxes Accrued (236)	72	6	31
Interest Accrued (237)	267,981	280,979	32
Other Current and Accrued Liabilities (238)	92,551	102,536	33
Total Current and Accrued Liabilities	2,141,650	1,445,674	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	5,528,543	5,120,766	36
Total Deferred Credits	5,528,543	5,120,766	
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)	3,777,154	2,988,075	41
Total Liabilities and Other Credits	30,098,534	28,250,368	

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)	10,392,148	0	0	13,373,438	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)	2,590				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,252,898			341,316	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	11,647,636	0	0	13,714,754	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,700,465	0	0	3,374,942	10
Total Accumulated Provision	1,700,465	0	0	3,374,942	
Net Utility Plant	9,947,171	0	0	10,339,812	

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	1,551,017	2,964,238			4,515,255	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	200,519	416,775			617,294	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Transportation	14,834	49,522			64,356	9
Salvage	899	5,288			6,187	10
Other credits (specify):						11
Plant acquisition adjustment		7,741			7,741	12
Total credits	216,252	479,326	0	0	695,578	13
Debits during year						14
Book cost of plant retired	66,078	46,066			112,144	15
Cost of removal	726	22,556			23,282	16
Other debits (specify):						17
					0	18
Total debits	66,804	68,622	0	0	135,426	19
Balance End of Year	1,700,465	3,374,942	0	0	5,075,407	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
LAND AT ABANDONED WELL 8	1,682			1,682	2
Total Nonutility Property (121)	1,682	0	0	1,682	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	1,682	0	0	1,682	

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

Particulars (a)	Amount (b)	
Balance first of year	10,533	1
Additions:		
Provision for uncollectibles during year	3,062	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	3,062	
Deductions:		
Accounts written off during the year: Utility Customers	8,156	5
Accounts written off during the year: Others		6
Total accounts written off	8,156	
Balance end of year	5,439	

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		180,864	723,454		904,318	816,738	2
Total Electric Utility					904,318	816,738	

Account	Total End of Year	Amount Prior Year	
Electric utility total	904,318	816,738	1
Water utility	33,607	31,236	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	937,925	847,974	

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)				
1991 W & E REVENUE BONDS	3,342	428	38,435	1
1992 W & E REVENUE BONDS	5,927	428	62,232	2
1993 W & E REFUNDING BONDS	11,738	428	134,988	3
1993 W & E REVENUE BONDS	1,742	428	20,035	4
FISCAL AGENT FEES	500	428	1	5
Total			255,691	
Unamortized premium on debt (251)				
NONE				6
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	1,132,510	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,132,510</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 W & E REVENUE BONDS	07/01/1991	07/01/2009	7.00%	1,580,000	1
1992 W & E REVENUE BONDS	07/01/1992	07/01/2008	5.00%	2,535,000	2
1993 W & E REVENUE BONDS	07/01/1993	07/01/2009	5.00%	965,000	3
1993 W & E REFUNDING BONDS	08/01/1993	07/01/2009	4.00%	4,245,000	4
Total Bonds (Account 221):				9,325,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 G. O. NOTES	10/01/1996	10/01/2006	5.00%	21,945	1
Total for Account 223				21,945	
Notes Payable (231)					
1994 DSM LOAN - WPPI	01/21/1994	01/21/2004	2.00%	53,264	2
Total for Account 231				53,264	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	6	1
Accruals:		
Charged water department expense	192,423	2
Charged electric department expense	293,393	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	485,816	
Taxes paid during year:		
County, state and local taxes	437,848	6
Social Security taxes	34,976	7
PSC Remainder Assessment	12,926	8
Other (explain):		
NONE		9
Total payments and other debits	485,750	
Balance end of year	72	

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)					
1991 REVENUE BONDS	56,564	110,514	113,128	53,950	1
1992 REVENUE BONDS	86,769	169,298	173,538	82,529	2
1993 REVENUE BONDS	27,459	53,893	54,918	26,434	3
1993 REFUDNING BOND	109,561	214,061	219,123	104,499	4
Subtotal	280,353	547,766	560,707	267,412	
Advances from Municipality (223)					
1996 GO NOTES	387	1,523	1,549	361	5
Subtotal	387	1,523	1,549	361	
Other Long-Term Debt (224)					
CUSTOMER DEPOSITS		221	221	0	6
1994 DSM LOAN WPPI	239	1,134	1,165	208	7
Subtotal	239	1,355	1,386	208	
Notes Payable (231)					
NONE				0	8
Subtotal	0	0	0	0	
Total	280,979	550,644	563,642	267,981	

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	2,319,007	669,068				2,988,075	1
Add credits during year:							
For Services	36,664	176,744				213,408	2
For Mains	618,107					618,107	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
EMBEDDED CREDITS		42,436				42,436	5
Balance End of Year	2,973,778	803,376	0	0	0	3,777,154	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	521,682					521,682	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):		
INTEREST DUE ON SPECIAL ASSESS	86	2
SPECIAL ASSESSMENTS WATERMAINS	4,242	3
WATER MAIN ASSESSMENTS-DUE IN ANNUAL INSTALLMENTS	11,379	4
WATER MAIN DUE UPON ANNEX	243,996	5
Total (Acct. 124):	259,703	
Special Funds (125):		
1991 REVENUE BONDS CASH & CASH EQUIVALENTS	308,591	6
1992 REVENUE BONDS CASH AND CASH EQUIVALENTS	504,137	7
1993 REVENUE BONDS CASH AND CASH EQUIVALENTS	176,309	8
1993 REFUNDING BONDS CASH & CASH EQUIVALENT	757,205	9
Total (Acct. 125):	1,746,242	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	110,657	11
Electric	773,828	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	884,485	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work	167,931	16
Other (specify):		
NONE		17
Total (Acct. 143):	167,931	
Receivables from Municipality (145):		
TAX INCREMENTAL DISTRICT 4 PROJECT COSTS	5,284,547	18
Total (Acct. 145):	5,284,547	
Prepayments (165):		
INSURANCE PREMIUMS	8,166	19
DUES AND TRAVEL	5,622	20

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):		
ADVERTISING OFFICE SUPPLIES	1,155	21
EXPENDABLE WORK ORDERS OPEN	104,675	22
Total (Acct. 165):	119,618	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		24
Total (Acct. 183):	0	
Payables to Municipality (233):		
WORKING CAPITAL PAYABLE TO GENERAL FUND	873,859	25
Total (Acct. 233):	873,859	
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESS	243,996	26
DEFERRED REVENUE	5,284,547	27
Total (Acct. 253):	5,528,543	

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	9,662,683	12,110,913	0	0	21,773,596	1
Materials and Supplies	32,421	860,528	0	0	892,949	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,625,741	3,169,590	0	0	4,795,331	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,646,392	736,222	0	0	3,382,614	6
Other (specify):					0	7
Average Net Rate Base	5,422,971	9,065,629	0	0	14,488,600	
Net Operating Income	335,922	394,624	0	0	730,546	8
Net Operating Income as a percent of Average Net Rate Base	6.19%	4.35%	N/A	N/A	5.04%	

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	1,132,510	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,906,408	3
Other (Specify):		4
Total Average Proprietary Capital	9,038,918	
Net Income		
Net Income	616,377	5
Percent Return on Proprietary Capital	6.82%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

ACCT 253 - DEFERRED REVENUE - TAX INCREMENTAL #4 PROJECT COSTS LINE 45 OF
\$5284547.00

Signature Page (Page ii)

REPORT FILED MANUALLY BY THE UTILITY. REVISED TO CONFORM TO THE ELECTRONIC
PROGRAM, KEYED AND EDITED BY PSC STAFF.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

WATER UTILITY WAS ORGANIZED OCTOBER 24,1895 AND ELECTRIC WAS ORGANIZED IN DECEMBER OF 1897.

DATE OF MOST RECENT AUDIT, REPORTED THAT 1997 AUDIT WAS IN PROGRESS

Filed manually. Keyed and edited by PSC staff (ele 8/31/98)

January 12, 1999

Mr. Gary Koppelberger, City Administrator
Hartford Utilities
109 North Main Street
Hartford, WI 53027-1521

1997 Analytical Review DWCCA-2470-PJL

Dear Mr. Koppelberger:

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. As of today's date our office has not received a response to our letter of November 5, 1997 concerning our review of your 1996 annual report. Please provide your response at this time.
2. During our review we noted that the amounts reported for depreciation expense in account 403 on pages W-1 and E-1 are different than the amounts reported for accruals charged depreciation expense in columns (b) and (e) of the Accumulated Provision For Depreciation And Amortization Of Utility Plant schedule on page F-8. Please explain and provide all related annual report changes including balance sheet corrections.
3. During our review of the Other Operating Revenues (Electric) schedule on page E-2, we noted that the \$15,618 and the \$7,544 reported for rents in account 454, Rent from Electric Property, do not total to the \$19,390 reported for Total Rent from Electric Property on page E-2 and on page E-1. Please provide all related annual report corrections.
4. During our review we noted that the \$549,287 reported for Interest on

FINANCIAL SECTION FOOTNOTES

Long-Term Debt in column (b) of the Income Statement on page F-1 differs by \$166, the amounts reported for interest on long term debt on page F-17. Please explain and provide all related annual report corrections.

5. During our review we noted that while you report \$1,523 for interest accrued during the year for Advances from Municipality in column (c) of the Interest Accrued schedule on page F-17, you do not report any Interest on Debt to Municipality in column (b) of the Income Statement on page F-1. Please explain and provide all related annual report corrections.

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) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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March 16, 1999

Mr. Gary Koppelberger, City Administrator
Hartford Utilities
109 North Main Street
Hartford, WI 53027-1521

1997 Analytical Review DWCCA-2470-PJL

Dear Mr. Koppelberger:

Thank you for your response to our letter of January 12, 1999, concerning the 1997 analytical review of your annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following items need further clarification before we can complete this analytical review. The item is numbered from our previous letter.

2. The analysis of depreciation expense on page F-8 in your 1997 annual report was incorrect. To avoid problems in future years, please note the following reporting requirements.

~~The amounts charged to Account 403, Depreciation Expense, which appear in~~

FINANCIAL SECTION FOOTNOTES

~~The amounts charged to Account 405, Depreciation Expense, which appear in the operating income statements on pages W-1 and E-1 should agree with the amounts on page F-8, line 4. In the 1997 annual report, the amounts on page F-8, line 4, should be \$200,519 for Water and \$416,775 for Electric.~~

• Depreciation accruals on transportation equipment which are recorded in a transportation clearing account should be reported on page F-8 on the line entitled "Accruals charged other accounts (specify)" with the appropriate account identified in the space provided. In the 1997 annual report, the amounts allocated to transportation clearing should be listed separately as \$14,834 for Water and \$49,522 for Electric.

• Other adjustments to depreciation expense such as for a plant acquisition adjustment should be reported in the columns entitled "Other credits (specify)" and "Other debits (specify)" with appropriate explanations in the spaces provided. In the 1997 annual report, the \$7,741 plant acquisition adjustment should be listed separately on the line for Other Credits (Specify) in the column for electric.

These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions regarding depreciation issues, please contact Jim Luckow of our staff at (608) 266-1282. If you have no questions, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,291,043	1
Total Sales of Water	1,291,043	
Other Operating Revenues		
Forfeited Discounts (470)	1,692	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,020	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	14,712	
Total Operating Revenues	1,305,755	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,050	8
Pumping Expenses (620-625)	111,867	9
Water Treatment Expenses (630-635)	39,725	10
Transmission and Distribution Expenses (640-655)	158,544	11
Customer Accounts Expenses (901-904)	85,639	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	180,066	14
Total Operation and Maintenance Expenses	576,891	
Other Operating Expenses		
Depreciation Expense (403)	200,519	15
Amortization Expense (404-407)		16
Taxes (408)	192,423	17
Total Other Operating Expenses	392,942	
Total Operating Expenses	969,833	
NET OPERATING INCOME	335,922	

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	14	609	2,352	2
Industrial				3
Total Unmetered Sales to General Customers (460)	14	609	2,352	
Metered Sales to General Customers (461)				
Residential	2,702	164,813	484,083	4
Commercial	336	95,969	208,810	5
Industrial	44	118,116	195,803	6
Total Metered Sales to General Customers (461)	3,082	378,898	888,696	
Private Fire Protection Service (462)	26		32,098	7
Public Fire Protection Service (463)	1		338,958	8
Other Sales to Public Authorities (464)	29	12,615	28,939	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,152	392,122	1,291,043	

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)	338,958	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)	338,958	
Forfeited Discounts (470):		
Customer late payment charges	1,692	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,692	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
WATER MAIN INSPECTION FEES	13,020	11
Total Other Water Revenues (474)	13,020	
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)	1,050	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	1,050	
 PUMPING EXPENSES		
Operation Labor (620)	17,062	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	52,656	7
Operation Supplies and Expenses (623)	4,186	8
Maintenance of Pumping Plant (625)	37,963	9
Total Pumping Expenses	111,867	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	9,367	10
Chemicals (631)	26,497	11
Operation Supplies and Expenses (632)	1,262	12
Maintenance of Water Treatment Plant (635)	2,599	13
Total Water Treatment Expenses	39,725	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	33,223	14
Operation Supplies and Expenses (641)	10,402	15
Maintenance of Distribution Reservoirs and Standpipes (650)	78	16
Maintenance of Mains (651)	58,290	17
Maintenance of Services (652)	26,396	18
Maintenance of Meters (653)	21,447	19
Maintenance of Hydrants (654)	8,708	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	158,544	

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)	8,470	22
Accounting and Collecting Labor (902)	50,611	23
Supplies and Expenses (903)	26,558	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	85,639	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	49,070	27
Office Supplies and Expenses (921)	9,547	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	23,425	30
Property Insurance (924)	10,579	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	77,566	33
Regulatory Commission Expenses (928)	348	34
Miscellaneous General Expenses (930)	2,936	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)	6,595	37
Total Administrative and General Expenses	180,066	
 Total Operation and Maintenance Expenses	 576,891	

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		179,006	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		179,006	
Social Security		21,197	3
PSC Remainder Assessment	GROSS REVENUES	1,841	4
Other (specify):			
DEDUCT PROPERTY TAX EQUIVALENT		(3,367)	5
DEDUCT FICA		(6,244)	6
MERCHANDISING		(10)	7
Total tax expense		192,423	

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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210107				3
County tax rate	mills		4.146741				4
Local tax rate	mills		7.443980				5
School tax rate	mills		13.277092				6
Voc. school tax rate	mills		1.482130				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		26.560050				10
Less: state credit	mills		2.156663				11
Net tax rate	mills		24.403387				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.443980				14
Combined School Tax Rate	mills		14.759222				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.203202				17
Total Tax Rate	mills		26.560050				18
Ratio of Local and School Tax to Total	dec.		0.835962				19
Total tax net of state credit	mills		24.403387				20
Net Local and School Tax Rate	mills		20.400313				21
Utility Plant, Jan. 1	\$	9,951,130	9,951,130				22
Materials & Supplies	\$	31,236	31,236				23
Subtotal	\$	9,982,366	9,982,366				24
Less: Plant Outside Limits	\$	767,235	767,235				25
Taxable Assets	\$	9,215,131	9,215,131				26
Assessment Ratio	dec.		0.952200				27
Assessed Value	\$	8,774,648	8,774,648				28
Net Local & School Rate	mills		20.400313				29
Tax Equiv. Computed for Current Year	\$	179,006	179,006				30
Tax Equivalent per 1994 PSC Report	\$	177,264					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	179,006					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)	33,368		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)	30,367		6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	652,502		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	716,237	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	177,628		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	658,256		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	4,400		20
Total Pumping Plant	840,284	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	42,457	83	23
Total Water Treatment Plant	42,457	83	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,509		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)			33,368	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			30,367	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			652,502	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	716,237	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			177,628	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			658,256	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,400	20
Total Pumping Plant	0	0	840,284	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			42,540	23
Total Water Treatment Plant	0	0	42,540	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,509	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)	226,302		26
Transmission and Distribution Mains (343)	5,082,271	1,283,379	27
Fire Mains (344)			28
Services (345)	572,634	77,077	29
Meters (346)	354,019	114,993	30
Hydrants (348)	595,551	35,788	31
Other Transmission and Distribution Plant (349)	250		32
Total Transmission and Distribution Plant	6,837,536	1,511,237	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	21,108		34
Office Furniture and Equipment (391)	11,813		35
Computer Equipment (391.1)	146,256	12,953	36
Transportation Equipment (392)	141,277		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	30,071	734	39
Laboratory Equipment (395)	4,423		40
Power Operated Equipment (396)	42,287		41
Communication Equipment (397)	92,486		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	6,984		44
Other Tangible Property (399)			45
Total General Plant	496,705	13,687	
Total utility plant in service directly assignable	8,933,219	1,525,007	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	8,933,219	1,525,007	

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)			226,302 26
Transmission and Distribution Mains (343)	63,102		6,302,548 27
Fire Mains (344)			0 28
Services (345)	70		649,641 29
Meters (346)	2,777		466,235 30
Hydrants (348)			631,339 31
Other Transmission and Distribution Plant (349)			250 32
Total Transmission and Distribution Plant	65,949	0	8,282,824
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			21,108 34
Office Furniture and Equipment (391)			11,813 35
Computer Equipment (391.1)			159,209 36
Transportation Equipment (392)			141,277 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	129		30,676 39
Laboratory Equipment (395)			4,423 40
Power Operated Equipment (396)			42,287 41
Communication Equipment (397)			92,486 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			6,984 44
Other Tangible Property (399)			0 45
Total General Plant	129	0	510,263
Total utility plant in service directly assignable	66,078	0	10,392,148
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	66,078	0	10,392,148

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			39,184	39,184	1
February			34,968	34,968	2
March			38,652	38,652	3
April			37,102	37,102	4
May			40,357	40,357	5
June			46,561	46,561	6
July			43,169	43,169	7
August			42,262	42,262	8
September			41,624	41,624	9
October			42,919	42,919	10
November			38,757	38,757	11
December			38,766	38,766	12
Total for year	0	0	484,321	484,321	
Less: Measured or estimated water used in main flushing and water treatment during year				150	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				484,171	16
Less: Water sold				392,122	17
Losses and unaccounted for				92,049	18
Percent unaccounted for to the nearest whole percent (%)				19%	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				3,704,100	21
Date of maximum: 6/4/1997					22
Cause of maximum:					23
FILLED MUNICIPAL SWIMMING POOL					
Minimum gallons pumped by all methods in any one day during reporting year				500,600	24
Date of minimum: 4/14/1997					25
Total KWH used for pumping for the year				922,320	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)	
EAST EAGLE POINT ROAD	WELL 10	50	20	936,000	Yes	1
END OF TERI LANE	WELL 11	74	18	489,600	Yes	2
6043 HWY 60 EAST	WELL 12	75	18	792,000	Yes	3
6002 HWY 60 EAST	WELL 13	40	24	573,120	Yes	4
GOODLAND ROAD	WELL 15	182	20	1,000,000	Yes	5
SOUTH END OF SIXTH STREET	WELL 4	704	12	345,600	Yes	6

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 10	BOOSTER 4	WELL 10	1
Location	EAST EAGLE POINT ROAD JTH END OF SIXTH STREET EAST EAGLE POINT ROAD			2
Purpose	B	B	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	FAIRBANKS	LAYNE	5
Year Installed	1962	1992	1962	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	450	710	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	BLANK	US ELECTRIC	9
Year Installed	1960	1997	1960	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	25	15	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 11	WELL 12	WELL 13	14
Location	END OF TERI LANE	6043 HWY 60 EAST	6002 HWY 60 EAST	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1968	1994	1980	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	275	1	325	21
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	WESTINGHOUSE	22
Year Installed	1968	1996	1980	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	25	30	30	25

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 15	WELL 4		1
Location	GOODLAND ROADJTH END OF SIXTH STREET			2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1993	1992		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,250	500		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	BLANK		10
Year Installed	1993	1997		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	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
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	HIGH STREET TOWER	HWY U TOWER	WELL 10	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1933	1997	1961	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	1	1	1	6
Total capacity in gallons	150,000	500,000	150,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	WELL 4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1923		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	202				202	1
M	D	1.250	284		80		204	2
M	D	3.000	343				343	3
M	D	4.000	100,487		2,852		97,635	4
M	D	6.000	61,830	584	4,275		58,139	5
M	D	8.000	49,350	17,459	707		66,102	6
M	T	8.000	3,164				3,164	7
M	D	10.000	27,050	1,577			28,627	8
M	T	10.000	11,415				11,415	9
M	D	12.000	8,060	4,492			12,552	10
M	T	12.000	10,994				10,994	11
M	T	16.000	33,811	608			34,419	12
Total Within Municipality			306,990	24,720	7,914	0	323,796	
M	T	8.000	8,512				8,512	13
M	T	10.000	1,659				1,659	14
M	T	12.000	9,879				9,879	15
M	T	16.000	6,940				6,940	16
Total Outside of Municipality			26,990	0	0	0	26,990	
Total Utility			333,980	24,720	7,914	0	350,786	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,814	2	2		1,814		1
M	1.000	543	93			636		2
M	1.250	86	5			91		3
M	1.500	54	2			56		4
M	2.000	67	1			68		5
M	3.000	3				3		6
M	4.000	18				18		7
M	6.000	7	1			8		8
M	8.000	1				1		9
Total Utility		2,593	104	2	0	2,695	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,725	200	6		2,919	969	1
0.750	307	10	1		316	6	2
1.000	62	1	2		61	41	3
1.250	27		3		24		4
1.500	116	6	2		120	12	5
2.000	110		2		108	6	6
3.000	19				19	1	7
4.000	20		1		19	1	8
8.000	1				1		9
Total:	3,387	217	17	0	3,587	1,036	

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	2,688	156	6	9		60	2,919	1
0.750	71	38	1	1		205	316	2
1.000	3	40	5	2		11	61	3
1.250	1	19	3	1			24	4
1.500		47	4	3		66	120	5
2.000		38	10	8		52	108	6
3.000		2	5	5		7	19	7
4.000		1	10	1		7	19	8
8.000						1	1	9
Total:	2,763	341	44	30	0	409	3,587	

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	10				10	1
Within Municipality	387	22			409	2
Total Fire Hydrants	397	22	0	0	419	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	420
Number of distribution system valves end of year:	753
Number of distribution valves operated during year:	35

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

MAINTENANCE OF PUMPING PLANT ACCT. 625 - NEWER WELLS,REQUIRING LESS MAINTENANCE, HAVE GRADUALLY REDUCED COSTS.

OPERATION LABOR ACCT. 640 - THE RECONSTRUCTION OF STATE HIGHWAY 60 REQUIRED MORE LOCATES.

MAINTENANCE OF MAINS ACCT 651 - 1997 EXPERIENCED FEWER WATER MAIN BREAKS. POSSIBLY ATTRIBUTABLE TO WARMER WEATHER CONDITIONS.

MAINTENANCE OF METERS ACCT. 653 - MORE TESTING DONE IN 1997.

OUTSIDE SERVICES EMPLOYED ACCT. 923 - GROUNDWATER EXPLORATION CHARGES.

MISCELLANEOUS GENERAL EXPENSES ACCT. 930 - RETURNS TO 1995 LEVEL AFTER 1996 ADDITION OF GENERAL SOFTWARE ENHANCEMENTS.

Taxes (Acct. 408 - Water) (Page W-06)

THE (\$3367.00) REPORTED ON LINE 8 IS FOR DEDUCT PROPERTY TAX EQUIVALENT CHARGED TO INVENTORY & EQUIPMENT OVERHEAD.

THE (\$6244.00) REPORTED ON LINE 11 IS FOR DEDUCT F.I.C.A. CHARGED TO PLANT ASSETS AND OVERHEAD.

Water Utility Plant in Service (Page W-08)

TRANSMISSION AND DISTRIBUTION MAINS ACCT. 343 - RETIREMENT OF ABANDONED WATERMAIN.

Reservoirs, Standpipes & Water Treatment (Page W-14)

FOR WELLS 11,12,13,AND 15, ONLY REPORTED DISINFECTION, TYPE OF EQUIPMENT AS CHLORINE AND THAT THE WATER WAS FLUORIDATED. LEFT REST OF DATA BLANK.

Water Mains (Page W-15)

Main extensions are assessed to property owners on the basis of front foot. Developers pay all costs in new subdivisions. Interest rate on deferred payment of special assessments is set by City Council at 1% above most recent City G.O. borrowing rate for similar term. For 1997 special assessments, this rate (fixed for the full term of the deferral) is 5.5%.

Water Services (Page W-16)

3/4 inch or 1 inch copper water service = \$200.00, over 1 inch = actual cost.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	8,316,223	1
Total Sales of Electricity	8,316,223	
Other Operating Revenues		
Forfeited Discounts (450)	19,066	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	19,390	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	4,550	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	43,006	
Total Operating Revenues	8,359,229	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	6,511,593	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	346,352	11
Customer Accounts Expenses (901-904)	135,252	12
Sales Expenses (910)	6,140	13
Administrative and General Expenses (920-935)	247,425	14
Total Operation and Maintenance Expenses	7,246,762	
Other Expenses		
Depreciation Expense (403)	416,775	15
Amortization Expense (404-407)	7,741	16
Taxes (408)	293,327	17
Total Other Expenses	717,843	
Total Operating Expenses	7,964,605	
NET OPERATING INCOME	394,624	

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):		
OTHER	19,066	1
Total Forfeited Discounts (450)	19,066	
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):		
MARCUS CABLE POLE RENTAL	15,618	4
AMERITECH POLE RENTAL	3,772	5
Total Rent from Electric Property (454)	19,390	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES	2,350	7
RECONNECTION CHARGES	2,020	8
NSF CHARGES	180	9
Total Other Electric Revenues (456)	4,550	
Amortization of Construction Grants (457):		
NONE		10
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)	6,511,593	15
Other Expenses (546)		16
Total Other Power Supply Expenses	6,511,593	
Total Power Production Expenses	6,511,593	
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)	34,675	21
Line and Station Supplies and Expenses (562)	15,840	22
Street Lighting and Signal System Expenses (565)	173	23
Meter Expenses (566)	44,930	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	27,192	26
Maintenance of Structures and Equipment (571)	11,418	27
Maintenance of Lines (572)	133,820	28
Maintenance of Line Transformers (573)	23,817	29
Maintenance of Street Lighting and Signal Systems (574)	31,451	30
Maintenance of Meters (575)	23,036	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	346,352	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	13,578	33
Accounting and Collecting Labor (902)	68,662	34
Supplies and Expenses (903)	49,950	35
Uncollectible Accounts (904)	3,062	36
Total Customer Accounts Expenses	135,252	
SALES EXPENSES		
Sales Expenses (910)	6,140	37
Total Sales Expenses	6,140	

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)	56,306	38
Office Supplies and Expenses (921)	31,621	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	19,268	41
Property Insurance (924)	13,265	42
Injuries and Damages (925)	4,981	43
Employee Pensions and Benefits (926)	102,175	44
Regulatory Commission Expenses (928)	1,485	45
Miscellaneous General Expenses (930)	5,456	46
Transportation Expenses (933)		47
Maintenance of General Plant (935)	12,868	48
Total Administrative and General Expenses	247,425	
 Total Operation and Maintenance Expenses	 7,246,762	

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		283,971	1
Social Security		37,955	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment	GROSS REVENUES	11,085	4
Other (specify):			
DEDUCT PROPERTY TAX	EQUIV CHRG TO INVENT & EQUIP OVERHEAD	(21,762)	5
DEDUCT FICA	CHRG TO PLANT ASSETS & OVERHAED	(17,711)	6
MERCHADISING	MERCHANDISING	(211)	7
Total tax expense		<u>293,327</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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210107				3
County tax rate	mills		4.146741				4
Local tax rate	mills		7.443980				5
School tax rate	mills		13.277092				6
Voc. school tax rate	mills		1.482130				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		26.560050				10
Less: state credit	mills		2.156663				11
Net tax rate	mills		24.403387				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.443980				14
Combined School Tax Rate	mills		14.759222				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.203202				17
Total Tax Rate	mills		26.560050				18
Ratio of Local and School Tax to Total	dec.		0.835962				19
Total tax net of state credit	mills		24.403387				20
Net Local and School Tax Rate	mills		20.400313				21
Utility Plant, Jan. 1	\$	12,935,641	12,935,641				22
Materials & Supplies	\$	816,738	816,738				23
Subtotal	\$	13,752,379	13,752,379				24
Less: Plant Outside Limits	\$	130,410	130,410				25
Taxable Assets	\$	13,621,969	13,621,969				26
Assessment Ratio	dec.		0.952200				27
Assessed Value	\$	12,970,839	12,970,839				28
Net Local & School Rate	mills		20.400313				29
Tax Equiv. Computed for Current Year	\$	264,609	264,609				30
Tax Equivalent per 1994 PSC Report	\$	283,971					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	283,971					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	22,700		34
Structures and Improvements (361)	1,287,824	1,871,653	35
Station Equipment (362)	420,155		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	1,413,924	37,014	38
Overhead Conductors and Devices (365)	1,495,036	53,483	39
Underground Conduit (366)	71,376	4,334	40
Underground Conductors and Devices (367)	1,535,156	258,592	41
Line Transformers (368)	2,146,380	99,097	42
Services (369)	476,125	52,586	43
Meters (370)	509,191	31,577	44
Installations on Customers' Premises (371)	1,016		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	672,654	63,880	47
Total Distribution Plant	10,051,537	2,472,216	
GENERAL PLANT			
Land and Land Rights (389)	7,522		48
Structures and Improvements (390)	91,142		49
Office Furniture and Equipment (391)	29,948		50
Computer Equipment (391.1)	183,478	10,047	51
Transportation Equipment (392)	298,125	64,059	52
Stores Equipment (393)	7,679		53
Tools, Shop and Garage Equipment (394)	70,242	438	54
Laboratory Equipment (395)	15,435	24,355	55
Power Operated Equipment (396)	48,772		56
Communication Equipment (397)	11,290		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)			22,700 34
Structures and Improvements (361)			3,159,477 35
Station Equipment (362)			420,155 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	8,138		1,442,800 38
Overhead Conductors and Devices (365)	14,117		1,534,402 39
Underground Conduit (366)			75,710 40
Underground Conductors and Devices (367)	11,632		1,782,116 41
Line Transformers (368)	2,139		2,243,338 42
Services (369)	2,372		526,339 43
Meters (370)	5,460		535,308 44
Installations on Customers' Premises (371)			1,016 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,188		734,346 47
Total Distribution Plant	46,046	0	12,477,707
GENERAL PLANT			
Land and Land Rights (389)			7,522 48
Structures and Improvements (390)			91,142 49
Office Furniture and Equipment (391)			29,948 50
Computer Equipment (391.1)			193,525 51
Transportation Equipment (392)	20		362,164 52
Stores Equipment (393)			7,679 53
Tools, Shop and Garage Equipment (394)			70,680 54
Laboratory Equipment (395)			39,790 55
Power Operated Equipment (396)			48,772 56
Communication Equipment (397)			11,290 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)	33,219		58
Other Tangible Property (399)			59
Total General Plant	796,852	98,899	
Total utility plant in service directly assignable	10,848,389	2,571,115	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	10,848,389	2,571,115	

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)			33,219 58
Other Tangible Property (399)			0 59
Total General Plant	20	0	895,731
Total utility plant in service directly assignable	46,066	0	13,373,438
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	46,066	0	13,373,438

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	27,685	Wednesday	01/29/1997	09:00	16,324	1
February	02	26,685	Monday	02/10/1997	12:00	14,088	2
March	03	26,563	Thursday	03/06/1997	12:00	15,550	3
April	04	26,274	Monday	04/28/1997	14:00	14,919	4
May	05	25,376	Tuesday	05/13/1997	11:00	14,638	5
June	06	31,789	Monday	06/23/1997	12:00	15,383	6
July	07	31,405	Friday	07/18/1997	12:00	16,777	7
August	08	30,292	Wednesday	08/27/1997	14:00	16,807	8
September	09	30,577	Tuesday	09/16/1997	14:00	16,123	9
October	10	30,596	Tuesday	10/07/1997	14:00	16,922	10
November	11	29,377	Thursday	11/20/1997	09:00	15,697	11
December	12	28,499	Wednesday	12/10/1997	18:00	16,620	12
Total		345,118				189,848	

System Name WISCONSIN PUBLIC POWER INC

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

Type of Reading	Supplier
15 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	189,848	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	189,848	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	182,094	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.)	87	22
Total Used by Company	87	23
Total Sold and Used	182,181	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	7,585	27
Total Energy Losses	7,585	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.9953%	29
Total Disposition of Energy	189,766	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				
RES	RG-1	3,790	28,489	1
Total Sales for Residential Sales		3,790	28,489	
Commercial & Industrial				
COMMERCIAL	CG-1	650	20,019	2
INDUSTRIAL	CP-1	33	132,372	3
Total Sales for Commercial & Industrial		683	152,391	
Public Street & Highway Lighting				
HWY	MS-1	5	1,214	4
Total Sales for Public Street & Highway Lighting		5	1,214	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		4,478	182,094	

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)	
		1,878,982	20,415	1,899,397	1
0	0	1,878,982	20,415	1,899,397	
		1,235,620	14,735	1,250,355	2
286,641	26,655	4,904,276	98,987	5,003,263	3
286,641	26,655	6,139,896	113,722	6,253,618	
		162,488	720	163,208	4
0	0	162,488	720	163,208	
				0	5
0	0	0	0	0	
286,641	26,655	8,181,366	134,857	8,316,223	

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	HARTFORD				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138000				4
Point of Metering	HARTFORD				5
Total of 12 Monthly Maximum Demands -- kW	31,789				6
Average load factor	818.0955%				7
Total Cost of Purchased Power	6,511,593				8
Average cost per kWh	0.0343				9
On-Peak Hours (if applicable)	3570				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,732	8,592			12
February	6,750	7,338			13
March	7,062	8,488			14
April	7,233	7,686			15
May	6,849	7,789			16
June	7,382	8,002			17
July	8,174	8,603			18
August	7,677	9,128			19
September	7,627	8,496			20
October	8,306	8,615			21
November	6,773	8,924			22
December	7,917	8,704			23
Total kWh (000)	89,482	100,365			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	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

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

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	AIRPORT DR	HTFD BULK	HWY. 83	MONROE	RURAL ST	1
Voltage--High Side	26,400	138,000	26,400	26,400	26,400	2
Voltage--Low Side	4,160	25	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	2	1	1	2	4
Capacity of Transformers in kVA	3,750	60	1	5,000	7,750	5
Number of Spare Transformers on Hand				0		6
15-Minute Maximum Demand in kW		28	31,789	0		7
Dt and Hr of Such Maximum Demand			06/23/1997			8
			12:00			9
Kwh Output			189,848			10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation	SPARE WILSON AVE				16
Voltage--High Side	26,400	26,400			17
Voltage--Low Side	4,160	4,160			18
Num. of Main Transformers in Operation	1	2			19
Capacity of Transformers in kVA	3,750	7,750			20
Number of Spare Transformers on Hand	1				21
15-Minute Maximum Demand in kW	1				22
Dt and Hr of Such Maximum Demand					23
Kwh Output	1				25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
Kwh Output					40

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	4,770	1,044	107,126	1
Acquired during year	390	72	4,531	2
Total	5,160	1,116	111,657	3
Retired during year	139	2	100	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	5,021	1,114	111,557	6
Number end of year accounted for as follows:				7
In customers' use				8
In utility's use	5,021	1,114	111,557	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock				12
Total end of year	5,021	1,114	111,557	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	400	8	16,992	1
Sodium Vapor	70	2	1,720	2
Sodium Vapor	150	598	790,487	3
Sodium Vapor	200	2	1,908	4
Sodium Vapor	250	296	564,768	5
Total		906	1,375,875	
Ornamental				
Sodium Vapor	100	37	31,807	6
Sodium Vapor	150	84	111,038	7
Total		121	142,845	
Other				
NONE		2	110	8
Other	150	40	55,090	9
Total		42	55,200	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

METER EXPENSES ACCT. 566 - TESTED MORE METERS IN 1997.

MISCELLANEOUS DISTRIBUTION EXPENSE ACCT. 569 - AUTOMATED MAPPING SERVICES ADDED \$5400 TO THIS ACCOUNT IN 1996.

MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS ACCT. 574 - COSTS RELATED TO THE RECONSTRUCTION OF HIGHWAY 60 BY THE STATE DEPT. OF TRANSPORTATION.

MISCELLANEOUS GENERAL EXPENSES ACCT. 930 - RETURNS TO 1995 LEVELS AFTER 1996 ADDITION OF GENERAL SOFTWARE ENHANCEMENTS.

Electric Utility Plant in Service (Page E-06)

OVERHEAD CONDUCTORS AND DEVICES ACCT 365 - RETIREMENTS	
REPLACED DEFECTIVE SWITCHES ON HIGHWAY U	\$4663.40
LINE EXTENTION TO NEW SUBDIVISION	1758.64
REPLACE POLE HIT BY TRUCK	2112.09
LINE EXTENSION FOR HIGH SCHOOL	832.68
REPLACE MATERIAL ON POLE #1142	531.09
REPLACE CUTOUTS IN DODGE INDUSTRIAL PARK	427.26
MAINTENANCE OF CAPACITOR BANKS	1038.45

UNDERGROUND CONDUCTORS AND DEVICES ACCT.367 - RETIREMENTS	
LINE EXTENTION FOR HIGH SCHOOL	\$9354.06
LINE EXTENTION ON GRANT STREET	822.20
UPGRADE CUSTOMER TO 24.9 SYSTEM	1402.53

Rural Line Customers (Page E-09)

REPORTED TWO FARMS, NEITHER ON RURAL LINES.
