



3013 (02-09-04)

ANNUAL REPORT

OF

Name: JEFFERSON WATER AND ELECTRIC DEPARTMENT

Principal Office: 121 WEST RACINE STREET
P.O. BOX 396
JEFFERSON, WI 53549

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: JEFFERSON WATER AND ELECTRIC DEPARTMENT

Utility Address: 121 WEST RACINE STREET

P.O. BOX 396

JEFFERSON, WI 53549

When was utility organized? 10/1/1901

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PAULA M HEITZLER

Title: OFFICE MANAGER

Office Address:

121 WEST RACINE STREET

P.O. BOX 396

JEFFERSON, WI 53549

Telephone: (920) 674 - 7711

Fax Number: (920) 674 - 7713

E-mail Address: PHeitzler@WPPISYS.ORG

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: VIRCHOW KRAUSE & CO

Title:

Office Address: VIRCHOW KRAUSE & CO

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (800) 362 - 7301

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/3/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: BRUCE FOLBRECHT

Title: SUPERINTENDENT

Office Address:

121 WEST RACINE STREET
P.O. BOX 396
JEFFERSON, WI 53549

Telephone: (920) 674 - 7711

Fax Number: (920) 674 - 7713

E-mail Address: BFolbrecht@WPPISYS.ORG

Name: PAULA M HEITZLER

Title: OFFICE MANAGER

Office Address:

121 WEST RACINE STREET
P.O. BOX 396
JEFFERSON, WI 53549

Telephone: (920) 674 - 7711

Fax Number: (920) 674 - 7713

E-mail Address: PHeitzler@WPPISYS.ORG

Name of utility commission/committee: JEFFERSON WATER AND ELECTRIC COMMISSION

Names of members of utility commission/committee:

- STEVE ADAMS
 - ARNOLD BRAWDERS
 - ARTHUR BRODBECK
 - RICHARD FISCHER
 - KENNETH NELSON
 - DALE OPPERMAN
 - JIM POLK
-

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:

IDENTIFICATION AND OWNERSHIP

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)	7,795,615	7,296,612	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,361,045	5,957,259	2
Depreciation Expense (403)	410,333	386,132	3
Amortization Expense (404-407)	0		4
Taxes (408)	298,733	302,643	5
Total Operating Expenses	7,070,111	6,646,034	
Net Operating Income	725,504	650,578	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	725,504	650,578	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(1,090)	2,747	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	171,150	168,133	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	170,060	170,880	
Total Income	895,564	821,458	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	10,298	1,549	13
Total Miscellaneous Income Deductions	10,298	1,549	
Income Before Interest Charges	885,266	819,909	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	268,244	283,923	14
Amortization of Debt Discount and Expense (428)	15,664	16,250	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	19	33	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	283,927	300,206	
Net Income	601,339	519,703	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,334,474	6,866,064	20
Balance Transferred from Income (433)	601,339	519,703	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	38,070	51,293	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	7,897,743	7,334,474	

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	171,150	5
Total (Acct. 419):	171,150	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
LEGISLATIVE ACTIVITY	10,298	8
Total (Acct. 426):	10,298	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
LONG TERM DEBT DISCOUNTS	38,070	10
Total (Acct. 435)--Debit:	38,070	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	120	4,324			4,444	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	120	740			860	2
Payroll		632			632	3
Materials		3,289			3,289	4
Taxes					0	5
Other (list by major classes):						
LABOR BENEFITS		753			753	6
Total costs and expenses	120	5,414	0	0	5,534	
Net income (or loss)	0	(1,090)	0	0	(1,090)	

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	674,713	7,120,902	0	0	7,795,615	1
Less: interdepartmental sales	0	64,113	0	0	64,113	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	674,713	7,056,789	0	0	7,731,502	

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	114,756	12,569	127,325	1
Electric operating expenses	173,556	19,009	192,565	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	632	69	701	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	1,550	170	1,720	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	42,535	(42,535)	0	18
All other accounts	97,860	10,718	108,578	19
Total Payroll	430,889	0	430,889	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	14,561,857	13,744,574	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,922,657	3,563,197	2
Net Utility Plant	10,639,200	10,181,377	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,639,200	10,181,377	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		7
Other Investments (124)	4,674	5,829	8
Special Funds (125-128)	0		9
Total Other Property and Investments	4,674	5,829	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	258,217	237,584	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	3,052,086	2,949,829	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	562,990	558,290	15
Other Accounts Receivable (143)	4,583	24,952	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	49,279	45,465	18
Materials and Supplies (151-163)	196,699	196,379	19
Prepayments (165)	6,075	5,342	20
Interest and Dividends Receivable (171)	12,420	14,692	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	4,142,349	4,032,533	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	646,555	700,289	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	646,555	700,289	
Total Assets and Other Debits	15,432,778	14,920,028	

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)	466,402	458,741	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	7,897,743	7,334,474	28
Total Proprietary Capital	8,364,145	7,793,215	
LONG-TERM DEBT			
Bonds (221-222)	5,155,000	5,315,000	29
Advances from Municipality (223)	0		30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	5,155,000	5,315,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	594,535	534,177	33
Payables to Municipality (233)	46,674	45,168	34
Customer Deposits (235)	532	413	35
Taxes Accrued (236)	251,087	251,087	36
Interest Accrued (237)	133,933	141,961	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	36,016	35,336	41
Total Current and Accrued Liabilities	1,062,777	1,008,142	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)	6,162	6,513	43
Other Deferred Credits (253)	0		44
Total Deferred Credits	6,162	6,513	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	844,694	797,158	49
Total Liabilities and Other Credits	15,432,778	14,920,028	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,390,826	0	0	8,880,638	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	188,273			102,120	7
Total Utility Plant	5,579,099	0	0	8,982,758	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	968,289	0	0	2,954,368	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	968,289	0	0	2,954,368	
Net Utility Plant	4,610,810	0	0	6,028,390	

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	883,787	2,679,411			3,563,198	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	96,251	314,082			410,333	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,673				5,673	6
Accruals charged other						7
accounts (specify):						8
transportation equip, clearing ac	5,970	15,401			21,371	9
Salvage	313	15,314			15,627	10
Other credits (specify):						11
					0	12
Total credits	108,207	344,797	0	0	453,004	13
Debits during year						14
Book cost of plant retired	23,629	58,768			82,397	15
Cost of removal	76	11,072			11,148	16
Other debits (specify):						17
					0	18
Total debits	23,705	69,840	0	0	93,545	19
Balance End of Year	968,289	2,954,368	0	0	3,922,657	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0		1
Fuel stock expenses (152)					0		2
Plant mat. & oper. sup. (154)			181,131		181,131	180,918	3
Total Electric Utility					181,131	180,918	

Account	Total End of Year	Amount Prior Year	
Electric utility total	181,131	180,918	1
Water utility (154)	15,568	15,461	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	196,699	196,379	

**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 MORTGAGE REVENUE BONDS	3,288	181000	3,350	1
1993 MORTGAGE REVENUE BONDS REFUNDING	12,375	181100	155,881	2
LOSS ON ADVANCE REFUNDING	38,071	181200	487,324	3
Total			646,555	
Unamortized premium on debt (251)				
NONE				4
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	458,741	1
Changes during year (explain):		
MISC	7,661	2
Balance end of year	<u>466,402</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 Mortgage Revenue Bonds	12/01/1991	07/01/2001	6.00%	440,000	1
1993 Refunding Bonds	11/01/1992	07/02/2016	4.00%	4,715,000	2
Total Bonds (Account 221):				5,155,000	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 5,155,000

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)
--	----------------------	----------------------------	----------------------	-------------------------------------

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	251,087	1
Accruals:		
Charged water department expense	94,412	2
Charged electric department expense	204,321	3
Charged sewer department expense		4
Other (explain):		
JOINT SEWER CHARGES	2,061	5
Total Accruals and other credits	300,794	
Taxes paid during year:		
County, state and local taxes	251,086	6
Social Security taxes	25,304	7
PSC Remainder Assessment	9,426	8
Other (explain):		
WIS GROSS RECEIPTS TAX	14,978	9
Total payments and other debits	300,794	
Balance end of year	251,087	

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 MORTGAGE REVENUE BOND	20,051	36,709	40,102	16,658	1
1993 REFUNDING BONDS	121,910	231,535	236,170	117,275	2
Subtotal	141,961	268,244	276,272	133,933	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
blank		19	19	0	5
Subtotal	0	19	19	0	
Total	141,961	268,263	276,291	133,933	

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	534,902	262,256				797,158	1
Add credits during year:							
For Services	18,307	1,068				19,375	2
For Mains	12,682	13,189				25,871	3
Other (specify):							
HYDRANTS	2,290					2,290	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	568,181	276,513	0	0	0	844,694	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	4,674	2
Total (Acct. 124):	4,674	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		9
Electric	562,990	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	562,990	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	1,652	14
Other (specify):		
WATER SERVICES	2,460	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
ELECTRIC SERVICES	471	16
Total (Acct. 143):	4,583	
Receivables from Municipality (145):		
TAX ROLL	9,747	17
JOINT SEWER BILL	39,532	18
Total (Acct. 145):	49,279	
Prepayments (165):		
PREPAID INSURANCE	6,075	19
Total (Acct. 165):	6,075	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
DEC'S SEWER BILL DUE IN JAN	46,674	25
Total (Acct. 233):	46,674	
Other Deferred Credits (253):		
NONE		26
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,827,340	8,728,241	0	0	13,555,581	1
Materials and Supplies	15,514	181,024	0	0	196,538	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	926,038	2,816,889	0	0	3,742,927	4
Customer Advances for Construction		6,338			6,338	5
Contributions in Aid of Construction	551,541	269,384	0	0	820,925	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,365,275	5,816,654	0	0	9,181,929	
Net Operating Income	113,693	611,811	0	0	725,504	8
Net Operating Income as a percent of Average Net Rate Base						
	3.38%	10.52%	N/A	N/A	7.90%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	462,571	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,616,108	3
Other (Specify):		4
Total Average Proprietary Capital	8,078,679	
Net Income		
Net Income	601,339	5
Percent Return on Proprietary Capital	7.44%	

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

Income Statement (Page F-01)

Operating Revenues manually reported do not agree with electric and water operating pages by \$171 on E-15 from program. Utility written. ele

Interest on Long-Term Debt, Account 427, manually reported does not agree with the supporting schedule by \$3,825 from program. Utility written. ele

Distribution of Total Payroll (Page F-05)

Revisions provided by utility on 8/31/98. Keyed to report by PSC staff. ele

Balance Sheet (Page F-06)

Balance sheet does not balance because of Account 216, Unappropriated Earned Surplus. See Income Statement notes. Utility written. ele

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

Revisions to schedule provided by utility on 8/31/98. Keyed to report by PSC staff. ele

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

Notes payable interest expense of \$19 entered by ele 6/29/98 to agree with account 431 on page F-1.

Revisions to bonds provided by utility on 8/31/98. Keyed to report by PSC staff. ele

Return on Rate Base Computation (Page F-20)

Water and Electric Reserve for Depreciation amounts manually reported do not agree with program. Utility written. ele

Return on Proprietary Capital Computation (Page F-21)

Manually reported numbers do not agree with program. Utility written ele

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Report filed manually by the utility. Revised to conform to the electronic program, keyed and edited by PSC staff.

PSC analytical review letter:

August 5, 1998

Ms. Paula Heitzler, Office Manager
Jefferson Water and Electric Department
P.O. Box 396
Jefferson, WI 53549-0396

Re: 1997 Analytical Review File AR-2750-ELE

Dear Ms. Heitzler:

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. The operating revenues reported on page F-1, column (b), line 1, do not agree with the total of the water operating revenues, page W-1, and the electric operating revenues, page E-1 by \$171. The Total Revenues reported in column (g)+(h), page E-15, do not agree with the amount reported on page E-1, Sales of Electricity, line 1, also by \$171. Please reconcile these differences. Please note: if the amount reported on F-1, column (b), line 1, is changed, then the Total Unappropriated Earned Surplus will change on page F-1, and then page F-6, column (b), line 28 will change and the Total Liabilities and other Credits will change and no longer agree with Total Assets and Other Debits.
2. The amount reported for Interest on Long-Term Debt (427), page F-1, column (b), line 14, does not agree with the amount reported in the Interest Accrued schedule, page F-17, column (c), Account (221) Subtotal. Please reconcile this difference.

In addition, the \$19 reported in Account 431, Other Interest Expense, page F-1, column (b), line 18, is not reported on page F-17. In the future, that should be reported in Account 231, page F-17, column (c).

3. Revenues Subject to Wisconsin Remainder Assessment, page F-4, has been corrected by moving \$64,113, interdepartmental sales from water column (b), to electric column (c), line 2. Please correct your copy.

4. An amount, \$42,535, is reported for clearing accounts, column (b), line 18, of the Distribution of Total Payroll schedule, Page F-05. Please see

FINANCIAL SECTION FOOTNOTES

headnotes 1 and 2 regarding reporting clearing accounts. A final distribution should be reported in column (c), lines 1-18 and the clearing account amount on (b) 18 would be entered in column (c) as a negative.

5. The amount reported for water depreciation expense in Accumulated Provision for Depreciation, page F-8, column (b), line 4, does not equal the amount reported on page W-1, line 15. The amount reported for electric depreciation expense in column (e), line 4, does not equal page E-1, column (b), line 14. Please reconcile these differences.

6. The reserve for depreciation averages reported in Return on Rate Base Computation, page F-20, columns (b) and (c), line 6, are populated by Accumulated Provision for Depreciation schedule page F-8, in the electronic PSC database. The electronic version does not agree with the Jefferson manual copy due to item 5 above (see attached electronic schedule). Please reconcile this schedule. (Return on Rate Base schedule was attached to letter)

7. The interest rate column, (d), Bonds, page F-14, only allows for one rate (see headnote 2). In the future, please use an average. The rates Jefferson reported for 1997 have been averaged in the electronic PSC database.

8. The electronic version of page F-21, Return on Proprietary Capital Computation does not agree with Jefferson's paper copy due to the problem with unappropriated earned surplus mentioned in Item 1 (see attached schedule). Please reconcile this difference. (Accumulated Depreciation schedule was attached to letter)

9. Please provide the number of customers for private fire protection service, page W-2, column (b), line 7.

10. Please explain the water plant additions and retirements (not supported by statistical schedules) greater than \$10,000 (see headnote 3, page W-8), in the Water Utility Plant in Service schedule, pages W-8 and W-9, columns (c) and (e), and follow this procedure in the future.

11. Please provide the Rate percent used for Accumulated Provision for Depreciation - Water, page W-10, column (c), for all dollar amounts reported, and follow this procedure in the future.

12. Pipe material for Water Mains, page W-16, column (a), was changed in the PSC's electronic copy to M for metal (see headnote 2, page W-16).

13. Attached are changes to page W-17, Services, that will carry forward to the 1998 report. Pipe material was revised in 1997 (see headnote 5, page W-17) and Jefferson's report was updated in the PSC's electronic database to reflect these changes. (Page W-17 attached to letter)

14. The amount reported as electric plant retirements for Account 364, page E-7, column (e), line 38, does not agree with the depreciation amount reported as a retirement for Account 364, on copy 2 of page E-9, column (f), line 30. Please reconcile this difference.

15. The capacity reported for sales in the Electric Distribution schedule

FINANCIAL SECTION FOOTNOTES

15. The capacity reported for sales in the Electric Distribution Schedule, page W-24, column (d), line 5 has been changed in the PSC electronic database from -2,275 to -2250 in order to add to the amount reported on line 6. Please confirm this revision.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine L. Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	663,097	1
Total Sales of Water	663,097	
Other Operating Revenues		
Forfeited Discounts (470)	1,773	2
Miscellaneous Service Revenues (471)	635	3
Rents from Water Property (472)	1,200	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,008	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,616	
Total Operating Revenues	674,713	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	92,411	9
Water Treatment Expenses (640-652)	50,191	10
Transmission and Distribution Expenses (660-678)	101,602	11
Customer Accounts Expenses (901-905)	15,601	12
Sales Expenses (910)	10,329	13
Administrative and General Expenses (920-932)	100,223	14
Total Operation and Maintenance Expenses	370,357	
Other Operating Expenses		
Depreciation Expense (403)	96,251	15
Amortization Expense (404-407)		16
Taxes (408)	94,412	17
Total Other Operating Expenses	190,663	
Total Operating Expenses	561,020	
NET OPERATING INCOME	113,693	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,153	136,915	296,602	4
Commercial	289	55,839	90,532	5
Industrial	26	257,592	221,174	6
Total Metered Sales to General Customers (461)	2,468	450,346	608,308	
Private Fire Protection Service (462)	24		11,362	7
Public Fire Protection Service (463)				8
Other Sales to Public Authorities (464)	34	32,094	43,427	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,526	482,440	663,097	

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)	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)	0
Forfeited Discounts (470):	
Customer late payment charges	1,773 5
Other (specify):	
NONE	6
Total Forfeited Discounts (470)	1,773
Miscellaneous Service Revenues (471):	
PRIVATE WELL PERMITS	635 7
Total Miscellaneous Service Revenues (471)	635
Rents from Water Property (472):	
CATV RENTAL OF SPACE AT WELL 4	1,200 8
Total Rents from Water Property (472)	1,200
Interdepartmental Rents (473):	
NONE	9
Total Interdepartmental Rents (473)	0
Other Water Revenues (474):	
Return on net investment in meters charged to sewer department	8,008 10
Other (specify):	
NONE	11
Total Other Water Revenues (474)	8,008
Amortization of Construction Grants (475):	
NONE	12
Total Amortization of Construction Grants (475)	0

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	64,113	17
Pumping Labor and Expenses (624)	3,613	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	12,122	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	2,701	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	9,862	25
Total Pumping Expenses	92,411	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	29,977	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	18,302	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	1,912	33
Total Water Treatment Expenses	50,191	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	7,787	36
Meter Expenses (663)	5,703	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	25,718	43
Maintenance of Transmission and Distribution Mains (673)	54,386	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	4,399	46
Maintenance of Meters (676)	2,100	47
Maintenance of Hydrants (677)	1,509	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	101,602	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	5,023	51
Customer Records and Collection Expenses (903)	10,578	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	15,601	
 SALES EXPENSES		
Sales Expenses (910)	10,329	55
Total Sales Expenses	10,329	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	29,423	56
Office Supplies and Expenses (921)	9,855	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	8,232	59
Property Insurance (924)	1,310	60
Injuries and Damages (925)	7,840	61
Employee Pensions and Benefits (926)	34,108	62
Regulatory Commission Expenses (928)	315	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	200	65
Rents (931)		66
Maintenance of General Plant (932)	8,940	67
Total Administrative and General Expenses	100,223	
 Total Operation and Maintenance Expenses	 370,357	

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		87,550	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,061	2
Net property tax equivalent		85,489	
Social Security		8,074	3
PSC Remainder Assessment		849	4
Other (specify): NONE			5
Total tax expense		94,412	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.203894				2
County tax rate	mills		4.045730				3
Local tax rate	mills		5.943519				4
School tax rate	mills		10.200342				5
Voc. school tax rate	mills		1.515436				6
Other tax rate - Local	mills						7
Other tax rate - Non-Local	mills						8
Total tax rate	mills		21.908921				9
Less: state credit	mills		1.598398				10
Net tax rate	mills		20.310523				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		5.943519				12
Combined School Tax Rate	mills		11.715778				13
Other Tax Rate - Local	mills						14
Total Local & School Tax	mills		17.659297				15
Total Tax Rate	mills		21.908921				16
Ratio of Local and School Tax to Total	dec.		0.806032				17
Total tax net of state credit	mills		20.310523				18
Net Local and School Tax Rate	mills		16.370937				19
Utility Plant, Jan. 1	\$	5,052,090	5,052,090				20
Materials & Supplies	\$	15,460	15,460				21
Subtotal	\$	5,067,550	5,067,550				22
Less: Plant Outside Limits	\$	164,000	164,000				23
Taxable Assets	\$	4,903,550	4,903,550				24
Assessment Ratio	dec.		0.981400				25
Assessed Value	\$	4,812,344	4,812,344				26
Net Local & School Rate	mills		16.370937				27
Tax Equiv. Computed for Current Year	\$	78,783	78,783				28
Tax Equivalent per 1994 PSC Report	\$	87,550					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	87,550					31

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	860	18,714	4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	56,185	150,337	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	57,045	169,051	
PUMPING PLANT			
Land and Land Rights (320)	3,012	37,428	12
Structures and Improvements (321)	294,846	291,313	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	273,061	204,035	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)		52,073	20
Total Pumping Plant	570,919	584,849	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	39,462	21,888	23
Total Water Treatment Plant	39,462	21,888	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,465		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)			19,574	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			206,522	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	226,096	
PUMPING PLANT				
Land and Land Rights (320)			40,440	12
Structures and Improvements (321)			586,159	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			477,096	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			52,073	20
Total Pumping Plant	0	0	1,155,768	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			61,350	23
Total Water Treatment Plant	0	0	61,350	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,465	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	416,626		26
Transmission and Distribution Mains (343)	2,049,498	288,402	27
Fire Mains (344)			28
Services (345)	353,905	38,393	29
Meters (346)	261,571	17,828	30
Hydrants (348)	235,079	16,836	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	3,325,144	361,459	
GENERAL PLANT			
Land and Land Rights (389)	2,414		33
Structures and Improvements (390)	46,336		34
Office Furniture and Equipment (391)	14,646	3,814	35
Computer Equipment (391.1)	49,088	1,234	36
Transportation Equipment (392)	58,663		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	37,758	600	39
Laboratory Equipment (395)	7,953		40
Power Operated Equipment (396)	2,169		41
Communication Equipment (397)	52,258	7,705	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	271,285	13,353	
Total utility plant in service directly assignable	4,263,855	1,150,600	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	4,263,855	1,150,600	

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)	14,578		402,048 26
Transmission and Distribution Mains (343)			2,337,900 27
Fire Mains (344)			0 28
Services (345)	779		391,519 29
Meters (346)	3,992		275,407 30
Hydrants (348)			251,915 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	19,349	0	3,667,254
GENERAL PLANT			
Land and Land Rights (389)			2,414 33
Structures and Improvements (390)			46,336 34
Office Furniture and Equipment (391)	2,554		15,906 35
Computer Equipment (391.1)			50,322 36
Transportation Equipment (392)			58,663 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			38,358 39
Laboratory Equipment (395)			7,953 40
Power Operated Equipment (396)			2,169 41
Communication Equipment (397)	1,726		58,237 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	4,280	0	280,358
Total utility plant in service directly assignable	23,629	0	5,390,826
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	23,629	0	5,390,826

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	25,551	2.12%	2,785	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	25,551		2,785	
PUMPING PLANT				
Structures and Improvements (321)	96,452	2.50%	11,013	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	79,427	5.00%	18,754	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	175,879		29,767	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	14,869	6.67%	3,362	17
Total Water Treatment Plant	14,869		3,362	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	157,178	2.00%	8,187	19
Transmission and Distribution Mains (343)	176,429	0.80%	17,549	20
Fire Mains (344)				21
Services (345)	97,754	2.13%	7,939	22
Meters (346)	60,437	4.35%	11,679	23
Hydrants (348)	24,740	1.33%	3,239	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	516,538		48,593	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					28,336	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	28,336	
321					107,465	8
322					0	9
323					0	10
324					0	11
325					98,181	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	205,646	
331					0	16
332					18,231	17
	0	0	0	0	18,231	
341					0	18
342	14,578				150,787	19
343					193,978	20
344					0	21
345	779	76	313		105,151	22
346	3,992				68,124	23
348					27,979	24
349					0	25
	19,349	76	313	0	546,019	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	13,875	2.86%	1,325	26
Office Furniture and Equipment (391)	7,346	8.33%	1,272	27
Computer Equipment (391.1)	27,564	14.29%	7,103	28
Transportation Equipment (392)	35,605	14.29%	5,971	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	25,787	7.14%	2,717	31
Laboratory Equipment (395)	1,563	5.00%	397	32
Power Operated Equipment (396)	2,169			33
Communication Equipment (397)	37,041	8.33%	4,602	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	150,950		23,387	
Total accum. prov. directly assignable	883,787		107,894	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 883,787		 107,894	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					15,200	26
391	2,554				6,064	27
391.1					34,667	28
392					41,576	29
393					0	30
394					28,504	31
395					1,960	32
396					2,169	33
397	1,726				39,917	34
397.1					0	35
398					0	36
399					0	37
	4,280	0	0	0	170,057	
	23,629	76	313	0	968,289	
					0	38
	23,629	76	313	0	968,289	

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			41,507	41,507	1
February			36,698	36,698	2
March			39,542	39,542	3
April			41,114	41,114	4
May			42,577	42,577	5
June			46,601	46,601	6
July			48,609	48,609	7
August			47,686	47,686	8
September			45,715	45,715	9
October			47,278	47,278	10
November			40,344	40,344	11
December			41,091	41,091	12
Total for year	0	0	518,762	518,762	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				518,762	16
Less: Water sold				482,440	17
Losses and unaccounted for				36,322	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,228	21
Date of maximum: 9/4/1997					22
Cause of maximum:					23
WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				742	24
Date of minimum: 2/17/1997					25
Total KWH used for pumping for the year				1,012,834	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)	
SOUTH MAIN AT ROCK RIVER	2	854	12	1,368,000	Yes	1
RACINE STREET BY PLANT	3	838	12	1,044,000	Yes	2
SOUTH MARSHALL WEST MILWAU	4	735	18	2,000,000	Yes	3
EAST CHURCH STREET	5	924	16	1,500,000	Yes	4

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 11	BOOSTER 2	BOOSTER 3	1
Location	WELL 5	WELL 2	WELL 2	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN	FM	FM	5
Year Installed	1996	1990	1990	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	825	1,150	1,150	8
Pump Motor or Standby Engine Mfr	GE	TECO	TECO	9 10
Year Installed	1996	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 5	BOOSTER 6	BOOSTER 8	14
Location	WELL 3	WELL 3	WELL 4	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FM	FM	FM	18
Year Installed	1950	1950	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	600	1,200	1,000	21
Pump Motor or Standby Engine Mfr	FM	US	MARATHON	22 23
Year Installed	1950	1950	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	75	75	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 9	WELL 2	WELL 3	1
Location	WELL 4	S MAIN AT ROCK RIVER	RACINE ST BY PLANT	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FM	PEERLESS	JACKSON	5
Year Installed	1992	1990	1950	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	950	800	8
Pump Motor or Standby Engine Mfr	MARATHON	US MOTOR	GE	9 10
Year Installed	1992	1990	1950	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 5		14
Location	MARSHALL W MILWAUKEE	EAST CHURCH STREET		15
Purpose	P	P		16
Destination	R	R		17
Pump Manufacturer	WORTHINGTON	AMERICAN		18
Year Installed	1960	1996		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,400	950		21
Pump Motor or Standby Engine Mfr	IDEAL	GE		22 23
Year Installed	1960	1996		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	75	60		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	TANK 2	WELL 2 RESERVOIR 1	WELL 3 RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1971	1990	1910	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	200	200	250	6
Total capacity in gallons	750,000	75,000	75,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		10
Filters, type (gravity, pressure, other, none)		NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.1000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		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 3 RESERVOIR 1	WELL 4 RESERVOIR 1	WELL 5 RESERVOIR 1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1910	1960	1996	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	250	250	150	6
Total capacity in gallons	100,000	180,000	93,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	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.)	1.1000	1.7000	1.7000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	36,995				36,995
M	D	6.000	73,744	486			74,230
M	D	8.000	25,092	715		2,450	28,257
M	D	10.000	40,632	410			41,042
M	D	12.000	8,911	2,424			11,335
Total Within Municipality			185,374	4,035	0	2,450	191,859
M	D	4.000	400				400
M	D	6.000	4,260				4,260
M	D	8.000	2,950			(2,450)	500
M	D	12.000	4,795				4,795
Total Outside of Municipality			12,405	0	0	(2,450)	9,955
Total Utility			197,779	4,035	0	0	201,814

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	565				565	21	1
M	0.750	679	1	2		678	9	2
L	1.000	4				4		3
M	1.000	825	6	2		829	74	4
M	1.250	7	11			18	11	5
M	1.500	77				77	4	6
M	2.000	50	3			53	3	7
M	4.000	25	2			27	2	8
M	6.000	18	1			19		9
M	8.000	7	1			8	1	10
M	10.000	4				4		11
Total Utility		2,261	25	4	0	2,282	125	

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	2,465	100	21		2,544	98	1
0.750	8		1		7		2
1.000	81	10	5		86	14	3
1.500	11	1			12	3	4
2.000	47	12	5		54	14	5
3.000	3		1		2		6
4.000	4				4		7
6.000	5				5		8
Total:	2,624	123	33	0	2,714	129	

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	2,144	196	6	13	1	184	2,544	1
0.750	1	1				5	7	2
1.000	8	60	8	4	1	5	86	3
1.500		8		1		3	12	4
2.000		24	8	12	1	9	54	5
3.000				1	1		2	6
4.000				3		1	4	7
6.000			4	1			5	8
Total:	2,153	289	26	35	4	207	2,714	

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	13			(3)	10	1
Within Municipality	192	5		3	200	2
Total Fire Hydrants	205	5	0	0	210	
Flushing Hydrants						
	48				48	3
Total Flushing Hydrants	48	0	0	0	48	

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:	115
Number of distribution system valves end of year:	444
Number of distribution valves operated during year:	60

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

Depreciation Expense does not agree with the depreciation accrual on copy 2, W-10, manually filed copy. Utility written. ele

Water Operating Revenues - Sales of Water (Page W-02)

Revision to private FP customers provided on 8/31/98 by utility. Keyed by PSC staff. ele

Water Utility Plant in Service (Page W-08)

Accts. 314, 320, 321, 325, 332 and 342 increased due to the construction of a new Well #5 on Church St. The North Water Tower, Acct 342, was removed in 1997. Construction of new water tower started in 1998. (Information provided in utility letter of 8/31/98. Keyed by PSC staff. ele)

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

Depreciation rates provided by utility letter of 8/31/98. Keyed by PSC staff. ele

Water Mains (Page W-17)

2450 FEET OF 8" WATERMAIN ANNEXED INTO CITY LIMITS

3605 FEET PAID FOR BY UTILITY

430 FEET PAID FOR BY CONTRACTER

Water Services (Page W-18)

The water service lateral is charged to property owners as follows:

3/4"-1" service: Excavation by customer \$250.00

Excavation by utility \$550.00

Larger Dize: Actual Cost

Hydrants and Distribution System Valves (Page W-20)

Adjustments: 3 hydrants were annexed into the city limits.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	7,071,820	1
Total Sales of Electricity	7,071,820	
Other Operating Revenues		
Forfeited Discounts (450)	10,019	2
Miscellaneous Service Revenues (451)	1,575	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	35,984	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,504	7
Total Other Operating Revenues	49,082	
Total Operating Revenues	7,120,902	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	5,448,626	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	261,061	10
Customer Accounts Expenses (901-905)	52,101	11
Sales Expenses (911-916)	25,090	12
Administrative and General Expenses (920-932)	203,810	13
Total Operation and Maintenance Expenses	5,990,688	
Other Expenses		
Depreciation Expense (403)	314,082	14
Amortization Expense (404-407)		15
Taxes (408)	204,321	16
Total Other Expenses	518,403	
Total Operating Expenses	6,509,091	
NET OPERATING INCOME	611,811	

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):		
BLANK	10,019	1
Total Forfeited Discounts (450)	10,019	
Miscellaneous Service Revenues (451):		
NSF & DISCONNECT FEES	1,575	2
Total Miscellaneous Service Revenues (451)	1,575	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS PHONE & CATV	35,984	4
Total Rent from Electric Property (454)	35,984	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX 1/2% DISCOUNT	1,504	6
Total Other Electric Revenues (456)	1,504	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
OTHER POWER GENERATION EXPENSES	
Miscellaneous Other Power Generation Expenses (549)	28
Rents (550)	29
Maintenance Supervision and Engineering (551)	30
Maintenance of Structures (552)	31
Maintenance of Generating and Electric Plant (553)	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	33
Total Other Power Generation Expenses	0
 OTHER POWER SUPPLY EXPENSES	
Purchased Power (555)	5,448,626 34
System Control and Load Dispatching (556)	35
Other Expenses (557)	36
Total Other Power Supply Expenses	5,448,626
Total Power Production Expenses	5,448,626
 TRANSMISSION EXPENSES	
Operation Supervision and Engineering (560)	37
Load Dispatching (561)	38
Station Expenses (562)	39
Overhead Line Expenses (563)	40
Underground Line Expenses (564)	41
Miscellaneous Transmission Expenses (566)	42
Rents (567)	43
Maintenance Supervision and Engineering (568)	44
Maintenance of Structures (569)	45
Maintenance of Station Equipment (570)	46
Maintenance of Overhead Lines (571)	47
Maintenance of Underground Lines (572)	48
Maintenance of Miscellaneous Transmission Plant (573)	49
Total Transmission Expenses	0
 DISTRIBUTION EXPENSES	
Operation Supervision and Engineering (580)	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	121,452	52
Overhead Line Expenses (583)	9,076	53
Underground Line Expenses (584)	1,606	54
Street Lighting and Signal System Expenses (585)	23,767	55
Meter Expenses (586)	4,112	56
Customer Installations Expenses (587)	44	57
Miscellaneous Distribution Expenses (588)	24,814	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)	1,225	61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	56,646	63
Maintenance of Underground Lines (594)	17,071	64
Maintenance of Line Transformers (595)	661	65
Maintenance of Street Lighting and Signal Systems (596)	16	66
Maintenance of Meters (597)	571	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	261,061	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	18,368	70
Customer Records and Collection Expenses (903)	33,358	71
Uncollectible Accounts (904)	375	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	52,101	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	25,090	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	25,090	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	57,783	78
Office Supplies and Expenses (921)	15,842	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	12,766	81
Property Insurance (924)	1,965	82
Injuries and Damages (925)	18,014	83
Employee Pensions and Benefits (926)	66,101	84
Regulatory Commission Expenses (928)	10,534	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	4,615	87
Rents (931)		88
Maintenance of General Plant (932)	16,190	89
Total Administrative and General Expenses	203,810	
Total Operation and Maintenance Expenses	5,990,688	

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		163,536	1
Social Security		17,230	2
Wisconsin Gross Receipts Tax		14,978	3
PSC Remainder Assessment		8,577	4
Other (specify): NONE			5
Total tax expense		<u>204,321</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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203894				3
County tax rate	mills		4.045730				4
Local tax rate	mills		5.943519				5
School tax rate	mills		10.200342				6
Voc. school tax rate	mills		1.515436				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		21.908921				10
Less: state credit	mills		1.598398				11
Net tax rate	mills		20.310523				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.943519				14
Combined School Tax Rate	mills		11.715778				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		17.659297				17
Total Tax Rate	mills		21.908921				18
Ratio of Local and School Tax to Total	dec.		0.806032				19
Total tax net of state credit	mills		20.310523				20
Net Local and School Tax Rate	mills		16.370937				21
Utility Plant, Jan. 1	\$	8,692,484	8,692,484				22
Materials & Supplies	\$	180,919	180,919				23
Subtotal	\$	8,873,403	8,873,403				24
Less: Plant Outside Limits	\$	594,307	594,307				25
Taxable Assets	\$	8,279,096	8,279,096				26
Assessment Ratio	dec.		0.981400				27
Assessed Value	\$	8,125,105	8,125,105				28
Net Local & School Rate	mills		16.370937				29
Tax Equiv. Computed for Current Year	\$	133,016	133,016				30
Tax Equivalent per 1994 PSC Report	\$	163,536					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	163,536					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	310,625	1,230	34
Structures and Improvements (361)			35
Station Equipment (362)	2,279,287		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	1,232,335	28,757	38
Overhead Conductors and Devices (365)	1,026,242	28,127	39
Underground Conduit (366)	61,118		40
Underground Conductors and Devices (367)	1,082,042	81,467	41
Line Transformers (368)	979,576	130,899	42
Services (369)	445,352	40,748	43
Meters (370)	310,352	26,784	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	158,138	7,908	47
Total Distribution Plant	7,885,067	345,920	
GENERAL PLANT			
Land and Land Rights (389)	15,751		48
Structures and Improvements (390)	166,092		49
Office Furniture and Equipment (391)	26,996	3,814	50
Computer Equipment (391.1)	61,523	4,644	51
Transportation Equipment (392)	248,186		52
Stores Equipment (393)	20,318		53
Tools, Shop and Garage Equipment (394)	55,254	6,835	54
Laboratory Equipment (395)	30,925		55
Power Operated Equipment (396)	54,178		56
Communication Equipment (397)	11,555	2,348	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)			311,855 34
Structures and Improvements (361)			0 35
Station Equipment (362)			2,279,287 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,175		1,257,917 38
Overhead Conductors and Devices (365)	2,915		1,051,454 39
Underground Conduit (366)			61,118 40
Underground Conductors and Devices (367)			1,163,509 41
Line Transformers (368)	38,028		1,072,447 42
Services (369)	1,300		484,800 43
Meters (370)	1,900		335,236 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	300		165,746 47
Total Distribution Plant	47,618	0	8,183,369
GENERAL PLANT			
Land and Land Rights (389)			15,751 48
Structures and Improvements (390)			166,092 49
Office Furniture and Equipment (391)	4,487		26,323 50
Computer Equipment (391.1)			66,167 51
Transportation Equipment (392)			248,186 52
Stores Equipment (393)			20,318 53
Tools, Shop and Garage Equipment (394)	1,974		60,115 54
Laboratory Equipment (395)			30,925 55
Power Operated Equipment (396)			54,178 56
Communication Equipment (397)	4,689		9,214 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)			58
Other Tangible Property (399)			59
Total General Plant	690,778	17,641	
Total utility plant in service directly assignable	8,575,845	363,561	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	8,575,845	363,561	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	11,150	0	697,269
Total utility plant in service directly assignable	58,768	0	8,880,638
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	58,768	0	8,880,638

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	<u>0</u>		<u>0</u>	
DISTRIBUTION PLANT				
Structures and Improvements (361)				27
Station Equipment (362)	640,737	2.86%	65,188	28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)	341,768	4.63%	57,649	30
Overhead Conductors and Devices (365)	306,499	4.63%	48,099	31
Underground Conduit (366)	14,857	2.50%	1,528	32
Underground Conductors and Devices (367)	255,622	3.33%	37,388	33
Line Transformers (368)	245,341	3.03%	31,088	34
Services (369)	196,601	5.00%	23,254	35
Meters (370)	117,151	3.30%	10,749	36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	139,284	4.00%	6,478	39
Total Distribution Plant	<u>2,257,860</u>		<u>281,421</u>	
GENERAL PLANT				
Structures and Improvements (390)	68,306	3.30%	5,531	40
Office Furniture and Equipment (391)	19,397	7.69%	2,050	41
Computer Equipment (391.1)	36,127	14.29%	9,123	42
Transportation Equipment (392)	185,288	18.00%	15,402	43
Stores Equipment (393)	10,448	4.00%	813	44
Tools, Shop and Garage Equipment (394)	32,170	10.00%	5,768	45
Laboratory Equipment (395)	10,782	10.00%	3,092	46
Power Operated Equipment (396)	48,145	10.00%	5,418	47
Communication Equipment (397)	10,888	8.33%	865	48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
Total General Plant	<u>421,551</u>		<u>48,062</u>	
Total accum. prov. directly assignable	<u>2,679,411</u>		<u>329,483</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					705,925	28
363					0	29
364	3,175	4,861			391,381	30
365	2,915	4,366	134		347,451	31
366					16,385	32
367					293,010	33
368	38,028		14,552		252,953	34
369	1,300	1,754			216,801	35
370	1,900		228		126,228	36
371					0	37
372					0	38
373	300	91			145,371	39
	47,618	11,072	14,914	0	2,495,505	
390					73,837	40
391	4,487				16,960	41
391.1					45,250	42
392					200,690	43
393					11,261	44
394	1,974		400		36,364	45
395					13,874	46
396					53,563	47
397	4,689				7,064	48
398					0	49
399					0	50
	11,150	0	400	0	458,863	
	58,768	11,072	15,314	0	2,954,368	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department			51
Total accum. prov. for depreciation	<u><u>2,679,411</u></u>		<u><u>329,483</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	58,768	11,072	15,314	0	2,954,368

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)	1.06	28.75	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	2.06	17.59	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	-0.30	8.84	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)	0.30	3.39	7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	2	3
Total	2	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	23	7
Nonfarm	293	8
Total	316	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	2	12
Total	2	13
Total customers on rural lines at end of year	318	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	23,881	Friday	01/17/1997	11:00	13,358	1
February	02	23,530	Thursday	02/13/1997	11:00	12,834	2
March	03	23,359	Friday	03/14/1997	11:00	12,336	3
April	04	23,128	Tuesday	04/08/1997	01:00	12,699	4
May	05	22,036	Thursday	05/01/1997	10:00	12,245	5
June	06	27,617	Tuesday	06/24/1997	14:00	11,762	6
July	07	27,385	Friday	07/18/1997	13:00	13,222	7
August	08	25,693	Wednesday	08/27/1997	14:00	13,936	8
September	09	24,833	Friday	09/19/1997	13:00	13,025	9
October	10	24,586	Tuesday	10/07/1997	15:00	13,388	10
November	11	22,998	Wednesday	11/12/1997	10:00	12,886	11
December	12	23,027	Thursday	12/11/1997	09:00	12,606	12
Total		292,073				154,297	

System Name WPPI

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

Type of Reading	Supplier
15 minutes integrated	WPPI

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	158,207	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	158,207	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	154,297	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	154,297	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,910	27
Total Energy Losses	3,910	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.4714%	29
Total Disposition of Energy	158,207	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RURAL	FG-1	278	3,068		1
RES	RG-1	2,763	22,814		2
Total Sales for Residential Sales		3,041	25,882		
Commercial & Industrial					
COM	CG-1	401	11,409		3
COM 1	CG-2	35	1,234		4
IND	CP-1	23	6,416		5
IND 1	CP-2	13	21,808		6
IND 2	CP-3	4	87,063		7
Total Sales for Commercial & Industrial		476	127,930		
Public Street & Highway Lighting					
PUBLIC	MS-1	1	485		8
Total Sales for Public Street & Highway Lighting		1	485		
Sales for Resale					
NONE					9
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		3,518	154,297		

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)	
		189,676	(1,905)	187,771	1
		1,358,046	(14,861)	1,343,185	2
0	0	1,547,722	(16,766)	1,530,956	
		762,698	(7,408)	755,290	3
		83,743	(645)	83,098	4
21,076		362,118	(4,092)	358,026	5
58,788	64,637	1,040,020	(11,830)	1,028,190	6
165,042	176,332	3,317,327	(53,589)	3,263,738	7
244,906	240,969	5,565,906	(77,564)	5,488,342	
		52,931	(409)	52,522	8
0	0	52,931	(409)	52,522	
				0	9
0	0	0	0	0	
244,906	240,969	7,166,559	(94,739)	7,071,820	

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	JEFFERSON				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138000				4
Point of Metering	CRAWFISH SUB				5
Total of 12 Monthly Maximum Demands -- kW	27,617				6
Average load factor	784.7410%				7
Total Cost of Purchased Power	5,448,626				8
Average cost per kWh	0.0344				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	6,720	7,157			12
February	6,055	6,370			13
March	6,177	6,823			14
April	6,392	6,283			15
May	5,913	6,489			16
June	6,171	6,556			17
July	6,834	7,146			18
August	6,346	7,350			19
September	6,308	6,853			20
October	6,962	7,009			21
November	5,659	7,292			22
December	6,340	7,002			23
Total kWh (000)	75,877	82,330			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)
----------------------	-----------------	--------------------------	---	-----------------------------------	-------------	---------------------------------------	--

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)	
Name of Substation	CRAWFISH	EAST	MAIN	SOUTH	1
Voltage--High Side	138,000	24,900	24,900	24,900	2
Voltage--Low Side	25	2	2	2	3
Num. Main Transformers in Operation	1	1	1	1	4
Capacity of Transformers in kVA	48,000	5,000	4,125	5,000	5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW	27,617				7
Dt and Hr of Such Maximum Demand	06/24/1997				8
	14:00				9
Kwh Output	154,297				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					14
Voltage--High Side					15
Voltage--Low Side					16
Num. of Main Transformers in Operation					17
Capacity of Transformers in kVA					18
Number of Spare Transformers on Hand					19
15-Minute Maximum Demand in kW					20
Dt and Hr of Such Maximum Demand					21
					22
Kwh Output					23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					24
Voltage--High Side					25
Voltage--Low Side					26
Num. of Main Transformers in Operation					27
Capacity of Transformers in kVA					28
Number of Spare Transformers on Hand					29
15-Minute Maximum Demand in kW					30
Dt and Hr of Such Maximum Demand					31
					32
Kwh Output					33

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	4,029	872	50,608	1
Acquired during year	165	76	6,510	2
Total	4,194	948	57,118	3
Retired during year	150	28	920	4
Sales, transfers or adjustments increase (decrease)	5	(4)	(2,250)	5
Number end of year	4,049	916	53,948	6
Number end of year accounted for as follows:				7
In customers' use	3,841	706	36,748	8
In utility's use	31	12	3,065	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	177	198	14,135	12
Total end of year	4,049	916	53,948	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	250	22	27,095	1
Sodium Vapor	100	241	121,054	2
Sodium Vapor	150	19	13,414	3
Sodium Vapor	250	62	80,904	4
Sodium Vapor	400	13	26,179	5
Total		357	268,646	
Ornamental				
Mercury Vapor	250	6	7,646	6
Sodium Vapor	70	28	17,736	7
Sodium Vapor	100	140	64,597	8
Sodium Vapor	150	9	6,354	9
Sodium Vapor	250	54	61,884	10
Sodium Vapor	400	19	41,783	11
Total		256	200,000	
Other				
Other	67	94	16,827	12
Total		94	16,827	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

Sales of electricity manually reported do not agree with the Sales of Electricity schedule by \$171. Utility written. ele

Depreciation expense does not agree with copy 2, page E-8 on the manually filed copy. Utility written. ele

Electric Utility Plant in Service (Page E-06)

Retirements reported in Account 364 on the manually filed copy do not agree with depreciation retirements on page E-9, Account 364. Utility written. ele

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

Revisions to account 364 provided by utility letter of 8/31/98. Data keyed by PSC staff. ele

Sales of Electricity by Rate Schedule (Page E-14)

Revisions to residential sales provided by utility on 8/31/98. Keyed to report by PSC staff. ele
