



3014 (02-09-04)

ANNUAL REPORT

OF

Name: JUNEAU UTILITY COMMISSION

Principal Office: 150 MILLER STREET
P.O. BOX 163
JUNEAU, WI 53039-0163

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: JUNEAU UTILITY COMMISSION

Utility Address: 150 MILLER STREET
P.O. BOX 163
JUNEAU, WI 53039-0163

When was utility organized? 1/1/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR ANDREW R. CHRISTENSEN CPA

Title: CLERK/TREASURER

Office Address:

150 MILLER STREET
P.O. BOX 163
JUNEAU, WI 53039-0163

Telephone: (920) 386 - 4800 EXT 15

Fax Number: (920) 386 - 4802

E-mail Address:

Utility employee in charge of correspondence concerning this report:

Name: MS SANDRA L MARX

Title: UTILITY ACCOUNTANT

Office Address:

150 MILLER STREET
P.O. BOX 163
JUNEAU, WI 53039-0163

Telephone: (920) 386 - 4800 EXT 21

Fax Number: (920) 386 - 4802

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone: (000) 000 - 0000

Fax Number: (000) 000 - 0000

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR THOMAS UNKE CPA

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT 294

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 4/11/1997

Period covered by most recent audit: JANUARY 1, 1996 - DECEMBER 31, 1996

Names and titles of utility management including manager or superintendent:

Name: MR MERLIN LUEDKE /ROSS CANNIFF

Title: ELECTRIC SUPERINTENDENT/WATER-WASTEWATER SUPERINTE

Office Address:

150 MILLER STREET

P.O. BOX 163

JUNEAU, WI 53039-0163

Telephone: (920) 386 - 4808

Fax Number: (920) 386 - 4803

E-mail Address:

Name of utility commission/committee: JUNEAU UTILITY COMMISSION

Names of members of utility commission/committee:

MR DANIEL JAHNKE, COMMISSIONER

MR CHARLES SCHUSTER, COMMISSIONER

MR KENNETH STOCK, COMMISSIONER

MR ROSS TILLEMA, COMMISSIONER

MR DANIEL WEGENER, PRESIDENT

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)	1,989,536	2,304,954	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,456,989	1,591,524	2
Depreciation Expense (403)	132,629	304,484	3
Amortization Expense (404-407)	0		4
Taxes (408)	133,780	142,331	5
Total Operating Expenses	1,723,398	2,038,339	
Net Operating Income	266,138	266,615	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	266,138	266,615	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	8,532	105,369	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	8,532	105,369	
Total Income	274,670	371,984	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	274,670	371,984	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,279	96,052	14
Amortization of Debt Discount and Expense (428)	919	5,330	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	15,283	33,159	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	32,481	134,541	
Net Income	242,189	237,443	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	812,533	575,284	20
Balance Transferred from Income (433)	242,189	237,443	21
Miscellaneous Credits to Surplus (434)	1,315,481		22
Miscellaneous Debits to Surplus--Debit (435)	0	194	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	2,370,203	812,533	

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 INCOME ON INVESTMENTS	8,532	5
Total (Acct. 419):	8,532	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
DEREGULATION & UNBUNDLING OF SEWER UTILITY	1,315,481	9
Total (Acct. 434):	1,315,481	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
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)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	418,126	1,571,410	0	0	1,989,536	1
Less: interdepartmental sales	3,819	11,893	0		15,712	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
SEWER REVENUE THRU 4/30/98 (PRIOR TO DEREG)			133,850		133,850	6
INTERDEPT. SWR REV THRU 4/30/98 (PRIOR TO DEREG)			(68)		(68)	7
Revenues subject to Wisconsin Remainder Assessment	414,307	1,559,517	133,782	0	2,107,606	

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	46,930		46,930	1
Electric operating expenses	111,304		111,304	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	3,787		3,787	8
Electric utility plant accounts	23,452		23,452	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	615		615	13
Accum. prov. for depreciation of electric plant	2,205		2,205	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	29,310		29,310	19
Total Payroll	217,603	0	217,603	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,437,739	11,353,101	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,756,017	3,977,147	2
Net Utility Plant	3,681,722	7,375,954	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0	408,826	6
Special Funds (125)	119,842	955,699	7
Total Other Property and Investments	119,842	1,364,525	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	463,049	(10,876)	8
Temporary Cash Investments (132)		5,342	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	157,855	234,756	11
Other Accounts Receivable (143)	10,437	35,705	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,033	56,206	14
Materials and Supplies (150)	81,093	97,034	15
Prepayments (165)	2,986	6,059	16
Other Current and Accrued Assets (170)	366	10,052	17
Total Current and Accrued Assets	731,819	434,278	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,882	14,459	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	1,882	14,459	
Total Assets and Other Debits	4,535,265	9,189,216	

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)	939,204	985,163	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,370,203	812,533	23
Total Proprietary Capital	3,309,407	1,797,696	
LONG-TERM DEBT			
Bonds (221)	212,102	1,270,000	24
Advances from Municipality (223)	255,955	608,140	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	468,057	1,878,140	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	125,316	114,883	28
Payables to Municipality (233)	1,197	102,940	29
Customer Deposits (235)	603	588	30
Taxes Accrued (236)	117,869	117,870	31
Interest Accrued (237)	6,253	37,604	32
Other Current and Accrued Liabilities (238)	44,939	66,449	33
Total Current and Accrued Liabilities	296,177	440,334	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	461,624	5,073,046	41
Total Liabilities and Other Credits	4,535,265	9,189,216	

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)	2,758,018	0	0	2,470,643	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)	6,750			202,328	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,764,768	0	0	2,672,971	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	485,484	0	0	1,270,533	10
Total Accumulated Provision	485,484	0	0	1,270,533	
Net Utility Plant	2,279,284	0	0	1,402,438	

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	456,640	1,221,884			1,678,524	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	46,750	85,879			132,629	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	884				884	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	849	995			1,844	10
Other credits (specify):						11
					0	12
Total credits	48,483	86,874	0	0	135,357	13
Debits during year						14
Book cost of plant retired	18,866	35,323			54,189	15
Cost of removal	773	2,902			3,675	16
Other debits (specify):						17
					0	18
Total debits	19,639	38,225	0	0	57,864	19
Balance End of Year	485,484	1,270,533	0	0	1,756,017	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.72%	3.64%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation			70,744		70,744		1
Other					0	86,256	2
Total Electric Utility					70,744	86,256	

Account	Total End of Year	Amount Prior Year	
Electric utility total	70,744	86,256	1
Water utility	10,349	10,236	2
Sewer utility		542	3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	81,093	97,034	

**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)				
1989 REFUNDING BOND DISCOUNT	919	428	1,882	1
SEWER PORTION OF 1989 REFUNDING BOND DISCOUNT	11,658	181	0	2
Total			<u><u>1,882</u></u>	
Unamortized premium on debt (251)				
NONE				3
Total			<u><u>0</u></u>	

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	985,163	1
Changes during year (explain):		
ELECTRIC IMPROVEMENTS PAID BY CITY-TIF	189,529	2
ELECTRIC - RELOCATION OF PRIMARY WIRES FOR LIBRARY	488	3
WATER - IMPROVEMENTS PAID BY CITY-TIF	208,704	4
DEREGULATED & UNBUNDLED SEWER UTILITY	(444,680)	5
Balance end of year	939,204	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1989 REFUNDING BONDS	08/01/1989	08/01/2002	7.00%	212,102	1
Total Bonds (Account 221):				212,102	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
JOINT - ADVANCE FROM CITY	08/15/1995	08/15/2001	5.00%	64,170	1
1997 REFINANCED - TO CITY	10/20/1994	10/20/2004	6.00%	191,785	2
Total for Account 223				<u>255,955</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	117,870	1
Accruals:		
Charged water department expense	64,536	2
Charged electric department expense	70,237	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	134,773	
Taxes paid during year:		
County, state and local taxes	117,870	6
Social Security taxes	13,938	7
PSC Remainder Assessment	2,677	8
Other (explain):		
GROSS RECEIPTS TAX	289	9
Total payments and other debits	134,774	
Balance end of year	117,869	

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)					
1989 REFUNDING BONDS	37,315	16,279	47,341	6,253	1
Subtotal	37,315	16,279	47,341	6,253	
Advances from Municipality (223)					
ADVANCE - 1995	289	15,283	15,572	0	2
Subtotal	289	15,283	15,572	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	37,604	31,562	62,913	6,253	

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	187,794	236,178		4,649,074		5,073,046	1
Add credits during year:							
For Services	11,000					11,000	2
For Mains	15,975					15,975	3
Other (specify):							
EXTENSIONS		11,301				11,301	4
Deduct charges (specify):							
EMBEDDED CREDIT (1996 ESTIMATED EXTENSION)		624				624	5
DEREGULATED & UNBUNDLED SEWER UTILITY				4,649,074		4,649,074	6
Balance End of Year	214,769	246,855	0	0	0	461,624	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL REDEMPTION	62,238	3
EWS DEPRECIATION FUND	1,466	4
SPECIAL REDEMPTION FUND	9,913	5
EWP VEHICLE REPLACEMENT FUND	46,225	6
Total (Acct. 125):	119,842	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	35,910	8
Electric	121,945	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	157,855	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS INVOICES	10,437	14
Total (Acct. 143):	10,437	
Receivables from Municipality (145):		
UTILITIES	5,572	15
MISCELLANEOUS	10,461	16
Total (Acct. 145):	16,033	
Prepayments (165):		
PSC REMAINDER ASSESSMENT	2,986	17
Total (Acct. 165):	2,986	

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)	
Extraordinary Property Losses (182):		
NONE	18	18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	19	19
Total (Acct. 183):	0	
Payables to Municipality (233):		
MISCELLANEOUS	1,197	20
Total (Acct. 233):	1,197	
Other Deferred Credits (253):		
NONE	21	21
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	2,621,675	2,410,838	0	0	5,032,513	1
Materials and Supplies	10,292	78,500	0	0	88,792	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	471,062	1,246,208	0	0	1,717,270	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	201,281	241,516	0	0	442,797	6
Other (specify):					0	7
Average Net Rate Base	1,959,624	1,001,614	0	0	2,961,238	
Net Operating Income	188,117	78,021	0	0	266,138	8
Net Operating Income as a percent of Average Net Rate Base	9.60%	7.79%	N/A	N/A	8.99%	

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	962,183	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,591,368	3
Other (Specify):		4
Total Average Proprietary Capital	2,553,551	
Net Income		
Net Income	242,189	5
Percent Return on Proprietary Capital	9.48%	

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.

SEWER DEREGULATION AND UNBUNDLING OF SEWER UTILITY AS OF APRIL 30,
1997 - PLEASE SEE ATTACHMENT "A" PREVIOUSLY SENT TO MR. DAVID SHEARD
OF THE PUBLIC SERVICE COMMISSION.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

SEE ATTACHMENT "A" - THE DIFFERENCE IN SEWER REVENUE ON ATTACHMENT "A" AND PAGE F-4 IS FOR SEWER SERVICE FOR RED STAR WHICH DID NOT GET BILLED OUT UNTIL MAY, BUT WAS FOR SERVICES IN APRIL 97.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 15, 1998

Mr. Andrew Christensen, Clerk/Treasurer
Juneau Utility Commission
150 Miller Street
Juneau, WI 53039-0163

Re: 1997 Analytical Review File DWCCA-2790-RL

Dear Mr. Christensen:

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. A revised composite depreciation rate of 2.07 percent that should have been made effective on January 1, 1997, was authorized in our letter dated December 4, 1996, with regard to analytical review of the 1995 annual report. The revised rate of 2.07 percent was apparently not used during 1997, rather the old rate of 1.72 percent was used as reported on page F-8, line 22, column (b). Please confirm that the revised composite depreciation rate of 2.07 percent will be used beginning in 1998.

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

Sincerely,

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

RL:mo:W:\COMPL\ROSELEE\2790 Juneau.doc

MR ANDREW CHRISTENSEN

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	413,918	1
Total Sales of Water	413,918	
Other Operating Revenues		
Forfeited Discounts (470)	936	2
Miscellaneous Service Revenues (471)	165	3
Rents from Water Property (472)	503	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,604	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,208	
Total Operating Revenues	418,126	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	18,909	9
Water Treatment Expenses (630-635)	8,535	10
Transmission and Distribution Expenses (640-655)	45,987	11
Customer Accounts Expenses (901-904)	5,105	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	41,180	14
Total Operation and Maintenance Expenses	119,716	
Other Operating Expenses		
Depreciation Expense (403)	46,750	15
Amortization Expense (404-407)		16
Taxes (408)	63,543	17
Total Other Operating Expenses	110,293	
Total Operating Expenses	230,009	
NET OPERATING INCOME	188,117	

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	673	33,804	149,924	4
Commercial	79	9,386	32,494	5
Industrial	10	3,236	9,107	6
Total Metered Sales to General Customers (461)	762	46,426	191,525	
Private Fire Protection Service (462)	11		14,157	7
Public Fire Protection Service (463)	777		148,755	8
Other Sales to Public Authorities (464)	22	28,308	55,662	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	6	534	3,819	12
Total Sales of Water	1,578	75,268	413,918	

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)	148,755	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)	148,755	
Forfeited Discounts (470):		
Customer late payment charges	936	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	936	
Miscellaneous Service Revenues (471):		
2% ADMINISTRATION FEES	157	7
LABELS	8	8
Total Miscellaneous Service Revenues (471)	165	
Rents from Water Property (472):		
MACHINE	503	9
Total Rents from Water Property (472)	503	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,604	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	2,604	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	3,470	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	5,716	7
Operation Supplies and Expenses (623)	8,193	8
Maintenance of Pumping Plant (625)	1,530	9
Total Pumping Expenses	18,909	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,180	10
Chemicals (631)	2,611	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	744	13
Total Water Treatment Expenses	8,535	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	20,910	14
Operation Supplies and Expenses (641)	6,626	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,381	16
Maintenance of Mains (651)	3,536	17
Maintenance of Services (652)	8,097	18
Maintenance of Meters (653)	3,776	19
Maintenance of Hydrants (654)	1,661	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	45,987	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,507	22
Accounting and Collecting Labor (902)	2,528	23
Supplies and Expenses (903)	1,070	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	5,105	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,277	27
Office Supplies and Expenses (921)	2,052	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,784	30
Property Insurance (924)	1,309	31
Injuries and Damages (925)	6,088	32
Employee Pensions and Benefits (926)	12,566	33
Regulatory Commission Expenses (928)	12	34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	1,605	36
Maintenance of General Plant (935)	487	37
Total Administrative and General Expenses	41,180	
 Total Operation and Maintenance Expenses	119,716	

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		60,345	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	JOINT METERING	993	2
Net property tax equivalent		59,352	
Social Security	151=3211 153=712	3,923	3
PSC Remainder Assessment		268	4
Other (specify): NONE			5
Total tax expense		<u>63,543</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202536				3
County tax rate	mills		5.913335				4
Local tax rate	mills		7.071510				5
School tax rate	mills		12.643896				6
Voc. school tax rate	mills		1.428720				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.259997				10
Less: state credit	mills		2.031669				11
Net tax rate	mills		25.228328				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.071510				14
Combined School Tax Rate	mills		14.072616				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		21.144126				17
Total Tax Rate	mills		27.259997				18
Ratio of Local and School Tax to Total	dec.		0.775647				19
Total tax net of state credit	mills		25.228328				20
Net Local and School Tax Rate	mills		19.568269				21
Utility Plant, Jan. 1	\$	2,492,083	2,492,083				22
Materials & Supplies	\$	10,236	10,236				23
Subtotal	\$	2,502,319	2,502,319				24
Less: Plant Outside Limits	\$	29,000	29,000				25
Taxable Assets	\$	2,473,319	2,473,319				26
Assessment Ratio	dec.		0.983535				27
Assessed Value	\$	2,432,596	2,432,596				28
Net Local & School Rate	mills		19.568269				29
Tax Equiv. Computed for Current Year	\$	47,602	47,602				30
Tax Equivalent per 1994 PSC Report	\$	60,345					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	60,345					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,084		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	37,523		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	41,607	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	152,219	1,600	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	32,911		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	245		20
Total Pumping Plant	185,375	1,600	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	47,833		22
Water Treatment Equipment (332)	155,996	1,600	23
Total Water Treatment Plant	203,829	1,600	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)	15,442		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)			4,084 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)			37,523 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	41,607
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			153,819 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			32,911 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			245 20
Total Pumping Plant	0	0	186,975
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			47,833 22
Water Treatment Equipment (332)			157,596 23
Total Water Treatment Plant	0	0	205,429
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			15,442 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	350,055		26
Transmission and Distribution Mains (343)	1,085,056	227,653	27
Fire Mains (344)			28
Services (345)	242,829	10,805	29
Meters (346)	100,250	23,812	30
Hydrants (348)	150,432	17,780	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,944,064	280,050	
GENERAL PLANT			
Land and Land Rights (389)	1,854		33
Structures and Improvements (390)	15,904		34
Office Furniture and Equipment (391)	3,242	1,067	35
Computer Equipment (391.1)	9,600	2,462	36
Transportation Equipment (392)	23,690	3,116	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	10,731		39
Laboratory Equipment (395)		1,656	40
Power Operated Equipment (396)	17,863		41
Communication Equipment (397)	23,230		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	4,344		44
Other Tangible Property (399)			45
Total General Plant	110,458	8,301	
Total utility plant in service directly assignable	2,485,333	291,551	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	2,485,333	291,551	

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)			350,055 26
Transmission and Distribution Mains (343)			1,312,709 27
Fire Mains (344)			0 28
Services (345)			253,634 29
Meters (346)	18,866		105,196 30
Hydrants (348)			168,212 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	18,866	0	2,205,248
GENERAL PLANT			
Land and Land Rights (389)			1,854 33
Structures and Improvements (390)			15,904 34
Office Furniture and Equipment (391)			4,309 35
Computer Equipment (391.1)			12,062 36
Transportation Equipment (392)			26,806 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,731 39
Laboratory Equipment (395)			1,656 40
Power Operated Equipment (396)			17,863 41
Communication Equipment (397)			23,230 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			4,344 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	118,759
Total utility plant in service directly assignable	18,866	0	2,758,018
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	18,866	0	2,758,018

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			7,010	7,010	1
February			5,868	5,868	2
March			6,466	6,466	3
April			6,384	6,384	4
May			7,008	7,008	5
June			7,636	7,636	6
July			7,793	7,793	7
August			7,448	7,448	8
September			7,016	7,016	9
October			7,096	7,096	10
November			6,272	6,272	11
December			6,484	6,484	12
Total for year	0	0	82,481	82,481	
Less: Measured or estimated water used in main flushing and water treatment during year				1,922	13
Less: Other utility use				683	14
Other utility use explanation:					15
HYDRANT FLUSHING, SEWER JETTING, WATER MAIN LEAK					
Water pumped into distribution system				79,876	16
Less: Water sold				75,268	17
Losses and unaccounted for				4,608	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				430	21
Date of maximum: 1/3/1997					22
Cause of maximum:					23
Supply water for fire department - mutual aid					
Minimum gallons pumped by all methods in any one day during reporting year				59	24
Date of minimum: 1/4/1997					25
Total KWH used for pumping for the year				115,542	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)	
WELL #1, 128 S MAIN STREET	1	666	12	360,000	Yes	1
WELL #2, 239 S MILL STREET	2	680	24	330,000	Yes	2
WELL #3, 330 SOUTH STREET	3	625	24	860,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	128 S MAIN STREET	239 S MILL STREET	330 SOUTH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1988	1936	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	280	265	480	8
Pump Motor or Standby Engine Mfr	US	FAIRBANKS	US	9 10
Year Installed	1996	1936	1975	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	25	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3 - BOOSTER			14
Location	330 SOUTH STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1975			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	480			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1975			24
Type	ELECTRIC			25
Horsepower	30			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	TOWER #1 - WELL #1	TOWER #1 - WELL #3	TOWER #1 - WELL#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1984	1984	1984	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	145	145	145	6
Total capacity in gallons	500,000	500,000	500,000	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)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600	0.8640	0.3600	12
Is a corrosion control chemical used (yes, no)?	N	N	N	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	5,223				5,223
M	D	6.000	29,537	624			30,161
M	D	8.000	13,986				13,986
M	D	10.000	12,417	4,230			16,647
M	D	12.000	6,800	1,003			7,803
Total Within Municipality			67,963	5,857	0	0	73,820
M	D	10.000	4,375				4,375
Total Outside of Municipality			4,375	0	0	0	4,375
Total Utility			72,338	5,857	0	0	78,195

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	124				124		1
L	0.750	118				118		2
M	1.000	318	11			329		3
M	1.250	1				1		4
M	1.500	8				8		5
L	1.500	8				8		6
M	2.000	19				19		7
P	4.000	1				1		8
M	4.000	11				11		9
M	6.000	5				5		10
M	8.000	1				1		11
Total Utility		614	11	0	0	625	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	868	192	218	(2)	840	308	1
0.750	10		1		9	1	2
1.000	13	2	2		13	4	3
1.250	2				2		4
1.500	11	3	3		11	7	5
2.000	15	7	7		15	15	6
3.000	2	1			3	1	7
4.000	2				2	1	8
6.000	1				1	1	9
Total:	924	205	231	(2)	896	338	

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	671	47	5	10		107	840	1
0.750		5	2			2	9	2
1.000		9	2	1		1	13	3
1.250		1				1	2	4
1.500		7	1			3	11	5
2.000		4	1	8		2	15	6
3.000			1	2			3	7
4.000				2			2	8
6.000				1			1	9
Total:	671	73	12	24	0	116	896	

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	1				1	1
Within Municipality	133	10			143	2
Total Fire Hydrants	134	10	0	0	144	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	143
Number of distribution system valves end of year:	236
Number of distribution valves operated during year:	195

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 625 - NORMAL REPAIRS ONLY - LAST YEAR HAD A MAJOR REPAIR

A/C 651 - LESS WATER MAIN LEAKS, THEREFORE LESS REPAIRS

Water Utility Plant in Service (Page W-08)

A/C 321 - HEATING & LIGHTS AT WELL HOUSE

A/C 322 - SCALES

A/C 343 - ADD 5837 FEET MAIN

A/C 345 - ADDED 11 SERVICES

A/C 346 - PURCHASE 205 WATER METERS, JUNK 231

A/C 348 - INSTALLED 10 HYDRANTS

A/C 391 - NEW COPIER & WATER PORTION OF CITY HALL COPIER LEASE

A/C 391.1 - WATER PORTION OF CITY HALL UPGRADE

A/C 392 - TRAILER HITCH & RUNNING BOARDS

A/C 395 - SPECTOPHOTOMETER

Pumping & Power Equipment (Page W-13)

"Well #3 - Booster" was originally designed for a booster pump, but is used as a primary pump along side "Well #3"

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

Juneau Utility has One Elevated Tower with 3 separate wells & pumping stations:

Filters, Type for Well #1, #2, #3 all are: Iron Removal

Water Mains (Page W-15)

5615 FEET WAS FINANCED BY MUNICIPALITY THROUGH "TIF"

225 FEET WAS FINANCED BY DEVELOPER OF SUBDIVISION

17 FEET WAS FINANCED BY THE UTILITY

Water Services (Page W-16)

1 SERVICES WAS FINANCED BY CZ-1 - OUR COST \$805.00

10 SERVICES WAS FINANCED BY PROPERTY OWNER - WE USED THE \$1,000 ALLOWABLE UNDER CZ-1 TO COME UP WITH A COST PER SERVICE FOR A TOTAL OF \$10,000

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,565,395	1
Total Sales of Electricity	1,565,395	
Other Operating Revenues		
Forfeited Discounts (450)	1,343	2
Miscellaneous Service Revenues (451)	473	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,932	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	267	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	6,015	
Total Operating Revenues	1,571,410	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,107,018	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	86,426	11
Customer Accounts Expenses (901-904)	18,103	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	125,726	14
Total Operation and Maintenance Expenses	1,337,273	
Other Expenses		
Depreciation Expense (403)	85,879	15
Amortization Expense (404-407)		16
Taxes (408)	70,237	17
Total Other Expenses	156,116	
Total Operating Expenses	1,493,389	
NET OPERATING INCOME	78,021	

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):		
FORFEITED DISCOUNTS	1,343	1
Total Forfeited Discounts (450)	1,343	
Miscellaneous Service Revenues (451):		
NSF FEES	120	2
2% ADMINISTRATION FEES	345	3
LABELS	8	4
Total Miscellaneous Service Revenues (451)	473	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
MACHINE	1,020	6
POLE CONTRACTS	2,912	7
Total Rent from Electric Property (454)	3,932	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS	267	9
Total Other Electric Revenues (456)	267	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,107,018	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,107,018	
Total Power Production Expenses	1,107,018	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	8,165	20
Line and Station Labor (561)	29,721	21
Line and Station Supplies and Expenses (562)	16,745	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	272	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	263	27
Maintenance of Lines (572)	22,951	28
Maintenance of Line Transformers (573)	1,259	29
Maintenance of Street Lighting and Signal Systems (574)	4,932	30
Maintenance of Meters (575)	2,118	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>86,426</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,797	33
Accounting and Collecting Labor (902)	10,237	34
Supplies and Expenses (903)	3,069	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>18,103</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	39,666	38
Office Supplies and Expenses (921)	6,057	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	7,592	41
Property Insurance (924)	1,972	42
Injuries and Damages (925)	8,695	43
Employee Pensions and Benefits (926)	35,432	44
Regulatory Commission Expenses (928)	16,704	45
Miscellaneous General Expenses (930)	2,488	46
Transportation Expenses (933)	6,693	47
Maintenance of General Plant (935)	427	48
Total Administrative and General Expenses	125,726	
Total Operation and Maintenance Expenses	1,337,273	

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		57,524	1
Social Security	151=8205.75 153=1809.27	10,015	2
Wisconsin Gross Receipts Tax		289	3
PSC Remainder Assessment		2,409	4
Other (specify): NONE			5
Total tax expense		<u>70,237</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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202536				3
County tax rate	mills		5.913335				4
Local tax rate	mills		7.071510				5
School tax rate	mills		12.643896				6
Voc. school tax rate	mills		1.428720				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.259997				10
Less: state credit	mills		2.031669				11
Net tax rate	mills		25.228328				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.071510				14
Combined School Tax Rate	mills		14.072616				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		21.144126				17
Total Tax Rate	mills		27.259997				18
Ratio of Local and School Tax to Total	dec.		0.775647				19
Total tax net of state credit	mills		25.228328				20
Net Local and School Tax Rate	mills		19.568269				21
Utility Plant, Jan. 1	\$	2,367,050	2,367,050				22
Materials & Supplies	\$	86,257	86,257				23
Subtotal	\$	2,453,307	2,453,307				24
Less: Plant Outside Limits	\$	20,440	20,440				25
Taxable Assets	\$	2,432,867	2,432,867				26
Assessment Ratio	dec.		0.983535				27
Assessed Value	\$	2,392,810	2,392,810				28
Net Local & School Rate	mills		19.568269				29
Tax Equiv. Computed for Current Year	\$	46,823	46,823				30
Tax Equivalent per 1994 PSC Report	\$	57,524					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	57,524					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	8,802	509	34
Structures and Improvements (361)	46,978		35
Station Equipment (362)	370,835		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	86,015	18	38
Overhead Conductors and Devices (365)	167,600	8	39
Underground Conduit (366)	3,282		40
Underground Conductors and Devices (367)	531,891	81,607	41
Line Transformers (368)	339,561	17,726	42
Services (369)	248,285	34,828	43
Meters (370)	98,486	4,914	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	150,404	3,245	47
Total Distribution Plant	2,052,139	142,855	
GENERAL PLANT			
Land and Land Rights (389)	4,973		48
Structures and Improvements (390)	81,477		49
Office Furniture and Equipment (391)	15,051	883	50
Computer Equipment (391.1)	28,702	6,376	51
Transportation Equipment (392)	75,920		52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	18,270		54
Laboratory Equipment (395)	12,436		55
Power Operated Equipment (396)	45,134		56
Communication Equipment (397)	6,389		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)			9,311 34
Structures and Improvements (361)			46,978 35
Station Equipment (362)			370,835 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	315		85,718 38
Overhead Conductors and Devices (365)	781		166,827 39
Underground Conduit (366)			3,282 40
Underground Conductors and Devices (367)	12,625		600,873 41
Line Transformers (368)	5,775		351,512 42
Services (369)	7,417		275,696 43
Meters (370)	2,839		100,561 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	3,898		149,751 47
Total Distribution Plant	33,650	0	2,161,344
GENERAL PLANT			
Land and Land Rights (389)			4,973 48
Structures and Improvements (390)			81,477 49
Office Furniture and Equipment (391)			15,934 50
Computer Equipment (391.1)			35,078 51
Transportation Equipment (392)			75,920 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			18,270 54
Laboratory Equipment (395)			12,436 55
Power Operated Equipment (396)			45,134 56
Communication Equipment (397)			6,389 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	10,542	3,146	58
Other Tangible Property (399)			59
Total General Plant	298,894	10,405	
Total utility plant in service directly assignable	2,351,033	153,260	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	2,351,033	153,260	

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)			13,688 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	309,299
Total utility plant in service directly assignable	33,650	0	2,470,643
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	33,650	0	2,470,643

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.21	10.52	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)		1.20	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		0.80	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,145	Friday	01/17/1997	12:00	3,033	1
February	02	4,866	Thursday	02/20/1997	11:00	2,556	2
March	03	4,965	Thursday	03/06/1997	11:00	2,772	3
April	04	4,652	Monday	04/07/1997	11:00	2,565	4
May	05	4,565	Thursday	05/15/1997	11:00	2,466	5
June	06	6,369	Tuesday	06/24/1997	13:00	2,925	6
July	07	6,217	Monday	07/14/1997	13:00	3,078	7
August	08	5,732	Wednesday	08/27/1997	14:00	2,736	8
September	09	5,451	Friday	09/19/1997	12:00	2,835	9
October	10	5,264	Wednesday	10/08/1997	13:00	2,736	10
November	11	4,923	Wednesday	11/19/1997	10:00	2,376	11
December	12	4,861	Monday	12/08/1997	10:00	3,069	12
Total		63,010				33,147	

System Name

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN POWER & LIGHT

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	33,147	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	33,147	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	31,787	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	31,787	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,360	27
Total Energy Losses	1,360	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.1029%	29
Total Disposition of Energy	33,147	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
CITY & RURAL	RG-1	851	6,536	1
Total Sales for Residential Sales		851	6,536	
Commercial & Industrial				
CITY/RURAL/INTERDEPARTMENTAL	CG-1	157	3,058	2
LARGE POWER	CP-1	14	4,614	3
TOD-LARGE POWER	CP-2	6	17,165	4
Total Sales for Commercial & Industrial		177	24,837	
Public Street & Highway Lighting				
STREET/AREA/ATHLETIC	MS-1	29	414	5
Total Sales for Public Street & Highway Lighting		29	414	
Sales for Resale				
Total Sales for Sales for Resale		0	0	6
TOTAL SALES FOR ELECTRICITY		1,057	31,787	

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)	
		356,466	2,746	359,212	1
0	0	356,466	2,746	359,212	
		182,552	726	183,278	2
16,296		246,846	1,742	248,588	3
33,779		727,447	9,344	736,791	4
50,075	0	1,156,845	11,812	1,168,657	
		37,604	(78)	37,526	5
0	0	37,604	(78)	37,526	
				0	6
0	0	0	0	0	
50,075	0	1,550,915	14,480	1,565,395	

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	WI POWER & LIGHT				1
Point of Delivery	HOME ROAD				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	OME RD-SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	6,369				6
Average load factor	712.9353%				7
Total Cost of Purchased Power	1,107,018				8
Average cost per kWh	0.0334				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,419	1,614			12
February	1,199	1,357			13
March	1,235	1,537			14
April	1,243	1,322			15
May	1,151	1,315			16
June	1,357	1,568			17
July	1,472	1,606			18
August	1,305	1,431			19
September	1,261	1,574			20
October	1,349	1,387			21
November	1,091	1,285			22
December	1,323	1,746			23
Total kWh (000)	15,405	17,742			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	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
Load Factor	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):	0	17
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 (\$)	0	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<u>0</u>
							1

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						<u>0</u>
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
Total		0	0	0	0	0	1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Downtown	North Side			1
Voltage--High Side	69,000	69,000			2
Voltage--Low Side	4,160	4,160			3
Num. Main Transformers in Operation	1	1			4
Capacity of Transformers in kVA	4,700	7,000			5
Number of Spare Transformers on Hand	0	0			6
15-Minute Maximum Demand in kW	3,008	3,684			7
Dt and Hr of Such Maximum Demand	06/05/1997 12:00	06/24/1997 12:00			8 9
Kwh Output	17,306	15,404			10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,108	342	20,364	1
Acquired during year	8	12	563	2
Total	1,116	354	20,927	3
Retired during year	31	9	263	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,085	345	20,664	6
Number end of year accounted for as follows:				7
In customers' use	1,042	309	19,122	8
In utility's use	2	1	10	9
Inactive transformers on system			340	10
Locked meters on customers' premises				11
In stock	41	35	1,192	12
Total end of year	1,085	345	20,664	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				
Incandescent	25	14	1,533	1
Incandescent	67	7	2,054	2
Total		21	3,587	
Ornamental				
Mercury Vapor	175	3	2,300	3
Mercury Vapor	400	27	47,304	4
Sodium Vapor	150	39	25,623	5
Sodium Vapor	250	25	27,375	6
Sodium Vapor	400	11	19,272	7
Total		105	121,874	
Other				
Mercury Vapor	250	8	8,760	8
Mercury Vapor	400	6	10,512	9
Sodium Vapor	100	48	21,024	10
Sodium Vapor	150	52	34,164	11
Sodium Vapor	250	45	49,275	12
Sodium Vapor	400	9	15,768	13
Total		168	139,503	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

A/C 571 - NO MAJOR REPAIRS THIS YEAR
A/C 572 - ADDITIONAL SMALL REPAIRS THIS YEAR
A/C 933 - REPAIR BUCKET TRUCK

Electric Utility Plant in Service (Page E-06)

A/C 364 - RETIRED TWO 35 FOOT POLES & 8 ARMS
A/C 365 - RETIRED 1650 FEET
A/C 367 - INSTALLED 5348 FEET PRIMARY, RETIRED 2575 FEET PRIMARY
A/C 368 - PURCHASED 562.5 KVA, JUNKED 262.5 KVA
A/C 369 - ADDED 53 SERVICES, RETIRED 43 SERVICES
A/C 370 - PURCHASED 8 METERS, JUNKED 31 METERS
A/C 373 - ADDED 5 LIGHTS, REMOVED 7 LIGHTS
