



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF KAUKAUNA ELECTRIC & WATER DEPARTMENT

Principal Office: 777 ISLAND STREET
KAUKAUNA, WI 54130

For the Year Ended: DECEMBER 31, 1997

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF KAUKAUNA ELECTRIC & WATER DEPARTMENT

Utility Address: 777 ISLAND STREET
KAUKAUNA, WI 54130

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. MICHAEL J KAWULA

Title: OFFICE MANAGER

Office Address:

777 ISLAND STREET
KAUKAUNA, WI 54130

Telephone: (920) 766 - 5721 EXT 39

Fax Number: (920) 766 - 7698

E-mail Address: mkawula@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: SCHUMAKER ROMENESKO & ASSOCIATES

Title:

Office Address: SCHUMAKER ROMENESKO & ASSOCIATES

2323 E CAPITOL DRIVE
P.O. BOX 2459
APPLETON, WI 54913-2459

Telephone: (920) 733 - 7385

Fax Number: (920) 733 - 6022

E-mail Address:

Date of most recent audit report: 3/17/1998

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR PETER D PRAST

Title: GENERAL MANAGER

Office Address:

777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130-7077

Telephone: (920) 766 - 5721

Fax Number: (920) 766 - 7698

E-mail Address: pprast@wppisys.org

Name of utility commission/committee: CITY OF KAUKAUNA ELECTRIC & WATER DEPT COMMISSION

Names of members of utility commission/committee:

- MR LANCE GOETZMAN
 - MR ROBERT KING
 - MR JOHN LAMBIE
 - MR LEE MEYERHOFER
 - MR GEORGE SIMON, SECRETARY
 - MR DONALD SPREEMAN
 - MR REGINALD VAN DE HEY, CHAIRMAN
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	27,962,137	26,081,745	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	22,886,663	20,980,776	2
Depreciation Expense (403)	1,469,485	1,352,654	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,239,483	1,209,905	5
Total Operating Expenses	25,595,631	23,543,335	
Net Operating Income	2,366,506	2,538,410	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,366,506	2,538,410	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(2,925)	(4,311)	7
Income from Nonutility Operations (417)	23,750	57,959	8
Nonoperating Rental Income (418)	(7,725)	(9,743)	9
Interest and Dividend Income (419)	387,886	367,005	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	400,986	410,910	
Total Income	2,767,492	2,949,320	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	2,767,492	2,949,320	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,060,384	1,136,870	14
Amortization of Debt Discount and Expense (428)	41,992	44,713	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	11,904	0	17
Other Interest Expense (431)	211	0	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	1,114,491	1,181,583	
Net Income	1,653,001	1,767,737	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	20,443,108	18,825,371	20
Balance Transferred from Income (433)	1,653,001	1,767,737	21
Miscellaneous Credits to Surplus (434)	7,971	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	150,000	150,000	25
Total Unappropriated Earned Surplus End of Year (216)	21,954,080	20,443,108	

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):		
Sales - John Street Hydro	114,173	3
Less Labor Expense	(16,019)	4
Less Other Expenses	(94,663)	5
Sewer User Fees	96,459	6
Less Expenses	(76,200)	7
Total (Acct. 417):	23,750	
Nonoperating Rental Income (418):		
Nonutility Rental Property	12,952	8
Less Expenses	(20,677)	9
Total (Acct. 418):	(7,725)	
Interest and Dividend Income (419):		
Electric	374,874	10
Water	13,012	11
Total (Acct. 419):	387,886	
Miscellaneous Nonoperating Income (421):		
NONE		12
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		13
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		14
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Net Proceeds from Sale of Land no longer carried on utility books	7,971	15
Total (Acct. 434):	7,971	
Miscellaneous Debits to Surplus (435):		
NONE		16
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		17
Total (Acct. 436)--Debit:	0	

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)	
Appropriations of Income to Municipal Funds (439):		
Appropriation to City of Kaukauna	150,000	18
Total (Acct. 439)--Debit:	150,000	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,448	532			1,980	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,163	2,534			3,697	3
Materials	1,019	189			1,208	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	2,182	2,723	0	0	4,905	
Net income (or loss)	(734)	(2,191)	0	0	(2,925)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,311,153	26,650,984	0	0	27,962,137	1
Less: interdepartmental sales	5,043	0	0		5,043	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		32,500			32,500	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,306,110	26,618,484	0	0	27,924,594	

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	325,861	4,204	330,065	1
Electric operating expenses	1,192,878	28,015	1,220,893	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	20,136		20,136	6
Other nonutility expenses	29,016		29,016	7
Water utility plant accounts	32,709		32,709	8
Electric utility plant accounts	418,363		418,363	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	721		721	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	32,219	(32,219)	0	18
All other accounts			0	19
Total Payroll	2,051,903	0	2,051,903	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	54,857,980	52,025,381	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	21,204,807	19,850,273	2
Net Utility Plant	33,653,173	32,175,108	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	33,653,173	32,175,108	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	657,300	657,300	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	237,895	217,623	6
Net Nonutility Property	419,405	439,677	
Investment in Municipality (123)	0		7
Other Investments (124)	0		8
Special Funds (125-128)	5,849,733	4,570,921	9
Total Other Property and Investments	6,269,138	5,010,598	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,149,548	1,078,823	10
Special Deposits (132-134)	0		11
Working Funds (135)	3,046	2,257	12
Temporary Cash Investments (136)	171,324	110,060	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	2,744,130	2,971,566	15
Other Accounts Receivable (143)	142,468	157,698	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	30,000	50,000	17
Receivables from Municipality (145)	123,378	193,526	18
Materials and Supplies (151-163)	682,665	757,099	19
Prepayments (165)	541,364	570,314	20
Interest and Dividends Receivable (171)	17,218		21
Accrued Utility Revenues (173)	(51,618)	(51,618)	22
Miscellaneous Current and Accrued Assets (174)		865	23
Total Current and Accrued Assets	7,493,523	5,740,590	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	298,577	267,370	24
Other Deferred Debits (182-186)	794,215	886,188	25
Total Deferred Debits	1,092,792	1,153,558	
Total Assets and Other Debits	48,508,626	44,079,854	

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)	251,633	251,633	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	21,954,080	20,443,108	28
Total Proprietary Capital	22,205,713	20,694,741	
LONG-TERM DEBT			
Bonds (221-222)	17,270,000	15,455,000	29
Advances from Municipality (223)	158,754	194,069	30
Other Long-Term Debt (224)	0	12,900	31
Total Long-Term Debt	17,428,754	15,661,969	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	2,094,266	1,945,201	33
Payables to Municipality (233)	235,184	245,919	34
Customer Deposits (235)	3,682	3,347	35
Taxes Accrued (236)	898,114	820,793	36
Interest Accrued (237)	59,315	44,154	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	84,997	75,809	40
Miscellaneous Current and Accrued Liabilities (242)	6,201	6,962	41
Total Current and Accrued Liabilities	3,381,759	3,142,185	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)	321,318	101,721	43
Other Deferred Credits (253)	100,000	100,000	44
Total Deferred Credits	421,318	201,721	
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)	5,071,082	4,379,238	49
Total Liabilities and Other Credits	48,508,626	44,079,854	

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)	8,997,705	0	0	44,038,823	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)	10,767				6
Construction Work in Progress (107)	589,345			1,221,340	7
Total Utility Plant	9,597,817	0	0	45,260,163	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,084,058	0	0	19,120,749	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	2,084,058	0	0	19,120,749	
Net Utility Plant	7,513,759	0	0	26,139,414	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,939,989	17,910,284			19,850,273	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	166,063	1,303,422			1,469,485	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,482				8,482	6
Accruals charged other						7
accounts (specify):						8
Clearing Accounts	13,063	71,146			84,209	9
Salvage	0	36,567			36,567	10
Other credits (specify):						11
Miscellaneous Adjustments	983				983	12
Total credits	188,591	1,411,135	0	0	1,599,726	13
Debits during year						14
Book cost of plant retired	36,792	156,917			193,709	15
Cost of removal	7,730	43,753			51,483	16
Other debits (specify):						17
					0	18
Total debits	44,522	200,670	0	0	245,192	19
Balance End of Year	2,084,058	19,120,749	0	0	21,204,807	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	1
Other (specify):					
John Street Power Plant	412,692			412,692	2
John Street Property	155,100			155,100	3
Little Rapids/Lawrence Property	58,940			58,940	4
Meter Department Building/Leiber Office	11,350			11,350	5
Rapide Croche Recreation Area	19,218			19,218	6
Total Nonutility Property (121)	657,300	0	0	657,300	
Less accum. prov. depr. & amort. (122)	217,623	20,272		237,895	7
Net Nonutility Property	439,677	(20,272)	0	419,405	

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

Particulars (a)	Amount (b)	
Balance first of year	50,000	1
Additions:		
Provision for uncollectibles during year	12,500	2
Collection of accounts previously written off: Utility Customers	4,853	3
Collection of accounts previously written off: Others		4
Total Additions	17,353	
Deductions:		
Accounts written off during the year: Utility Customers	37,353	5
Accounts written off during the year: Others		6
Total accounts written off	37,353	
Balance end of year	30,000	

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)	29,503	556,528	458		586,489	628,236	3
Total Electric Utility					586,489	628,236	

Account	Total End of Year	Amount Prior Year	
Electric utility total	586,489	628,236	1
Water utility (154)	96,176	101,761	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)	0	27,102	8
Total Materials and Supplies	682,665	757,099	

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)				
1988 Revenue Bonds	1,351	428	789	1
1991 Revenue Bonds	30,405	428	196,351	2
1992 Revenue Bonds	10,237	428	28,237	3
1997 Revenue Bonds	0	428	73,200	4
Total			298,577	
Unamortized premium on debt (251)				
NONE				5
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	251,633	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>251,633</u></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)	
1988 BOND ISSUE	05/01/1988	07/01/1998	7.00%	95,000	1
1991 MORTGAGE REVENUE BONDS	07/01/1991	07/01/2008	7.00%	11,875,000	2
1992 REVENUE BONDS	12/15/1993	12/15/2002	6.00%	2,250,000	3
1997 REVENUE BONDS	12/15/1997	12/01/2017	5.00%	3,050,000	4
Total Bonds (Account 221):				17,270,000	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 17,270,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM ELECTRIC DEPARTMENT	01/31/1990	12/31/1999	7.00%	47,963	1
ADVANCE FROM ELECTRIC DEPARTMENT	01/01/1990	12/31/1999	7.00%	110,791	2
Total for Account 223				158,754	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	820,793	1
Accruals:		
Charged water department expense	196,057	2
Charged electric department expense	1,043,426	3
Charged sewer department expense	9,103	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,248,586	
Taxes paid during year:		
County, state and local taxes	1,023,335	6
Social Security taxes	114,131	7
PSC Remainder Assessment	33,799	8
Other (explain):		
NONE		9
Total payments and other debits	1,171,265	
Balance end of year	898,114	

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)					
1988 Bond Issue	0	22,133	12,250	9,883	1
1991 Mortgage Revenue Bonds	36,836	884,063	884,063	36,836	2
1992 Revenue Bonds	6,431	154,338	148,379	12,390	3
1997 Revenue Bonds	0	0	0	0	4
Subtotal	43,267	1,060,534	1,044,692	59,109	
Advances from Municipality (223)					
Advance from Electric Department 1/1/90	0	8,308	8,308	0	5
Advance from Electric Department 1/31/90	0	3,596	3,596	0	6
Subtotal	0	11,904	11,904	0	
Other Long-Term Debt (224)					
State Trust Fund	892	(150)	742	0	7
Subtotal	892	(150)	742	0	
Notes Payable (231)					
Advance Customer Deposits	(5)	211		206	8
Subtotal	(5)	211	0	206	
Total	44,154	1,072,499	1,057,338	59,315	

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	1,641,482	2,737,756				4,379,238	1
Add credits during year:							
For Services	60,390					60,390	2
For Mains	396,244	185,710				581,954	3
Other (specify):							
HYDRANTS	49,500					49,500	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,147,616	2,923,466	0	0	0	5,071,082	
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):		
None		2
Total (Acct. 124):	0	
Sinking Funds (125):		
1992 Revenue Bonds	357,139	3
1991 Revenue Bonds	204,592	4
1988 Revenue Bonds	249,281	5
Total (Acct. 125):	811,012	
Depreciation Fund (126):		
Revenue Bonds Depreciation Fund	300,000	6
Depreciation Fund - Other	101,910	7
Total (Acct. 126):	401,910	
Other Special Funds (128):		
Improvement and Extension Fund 1997 Series	2,476,061	8
Redemption Reserve Fund	2,160,750	9
Total (Acct. 128):	4,636,811	
Interest Special Deposits (132):		
NONE		10
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		11
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	228,316	13
Electric	2,515,814	14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	2,744,130	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	128,109	17

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):		
Merchandising, jobbing and contract work	214	18
Other (specify):		
Local Government Fund Interest	14,145	19
Total (Acct. 143):	142,468	
Receivables from Municipality (145):		
Receivable from Muny	1,838	20
Receivable from Electric	(99,803)	21
Receivable from Water	221,343	22
Total (Acct. 145):	123,378	
Prepayments (165):		
Prepaid Insurance	527	23
Wisconsin Gross Receipts Tax	540,837	24
Total (Acct. 165):	541,364	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
Combined Locks Dam	46,255	26
Total (Acct. 183):	46,255	
Clearing Accounts (184):		
Credit Union	(11,873)	27
Deferred Compensation	(4,678)	28
Union Dues	(1,316)	29
Miscellaneous	(613)	30
Cafeteria Plan	(813)	31
Total (Acct. 184):	(19,293)	
Temporary Facilities (185):		
NONE		32
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
Conservation Program	767,253	33
Total (Acct. 186):	767,253	
Payables to Municipality (233):		
Payable to Kaukauna Sewer	62,777	34
Payable to Little Chute	138,426	35

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)	
Payables to Municipality (233):		
Payable to Muny	33,981	36
Total (Acct. 233):	235,184	
Other Deferred Credits (253):		
Conservation Program	100,000	37
Total (Acct. 253):	100,000	

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	8,514,613	43,630,469	0	0	52,145,082	1
Materials and Supplies	98,968	607,362	0	0	706,330	2
Other (specify):						
NONE	0	0			0	3
Less Average:						
Reserve for Depreciation	2,012,023	18,515,516	0	0	20,527,539	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,894,549	2,830,611	0	0	4,725,160	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,707,009	22,891,704	0	0	27,598,713	
Net Operating Income	286,313	2,080,193	0	0	2,366,506	8
Net Operating Income as a percent of Average Net Rate Base						
	6.08%	9.09%	N/A	N/A	8.57%	

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	251,633	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	21,198,594	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	21,450,227	
Net Income		
Net Income	1,653,001	5
 Percent Return on Proprietary Capital	 7.71%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

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

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

The 1997 Revenue Bond issue date was 12/15/97. Proceeds from the bonds were not received until 12/31/97. Because interest began accruing at 12/15, the bonding company agreed to pay a portion of the interest (\$5,959). Due to the system not allowing for a negative payment in the 237 schedule, the amount was netted with the 1992 revenue bonds per PSC directive.

(Note: program will be revised for 1998 to allow negatives. ele)

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,293,288	1
Total Sales of Water	1,293,288	
Other Operating Revenues		
Forfeited Discounts (470)	3,311	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	14,554	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,865	
Total Operating Revenues	1,311,153	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	34,015	8
Pumping Expenses (620-633)	104,520	9
Water Treatment Expenses (640-652)	74,769	10
Transmission and Distribution Expenses (660-678)	215,661	11
Customer Accounts Expenses (901-905)	62,749	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	171,006	14
Total Operation and Maintenance Expenses	662,720	
Other Operating Expenses		
Depreciation Expense (403)	166,063	15
Amortization Expense (404-407)	0	16
Taxes (408)	196,057	17
Total Other Operating Expenses	362,120	
Total Operating Expenses	1,024,840	
NET OPERATING INCOME	286,313	

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	4,178	241,435	667,941	4
Commercial	296	52,544	124,390	5
Industrial	13	59,108	85,834	6
Total Metered Sales to General Customers (461)	4,487	353,087	878,165	
Private Fire Protection Service (462)	20		10,989	7
Public Fire Protection Service (463)	1		377,946	8
Other Sales to Public Authorities (464)	16	9,482	21,145	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	3,390	5,043	12
Total Sales of Water	4,527	365,959	1,293,288	

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)	377,946	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)	377,946	
Forfeited Discounts (470):		
Customer late payment charges	3,311	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,311	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	14,554	10
Other (specify): NONE		11
Total Other Water Revenues (474)	14,554	
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)	29,460	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	2,538	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	149	7
Maintenance of Collecting and Impounding Reservoirs (612)	49	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	1,241	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	578	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	34,015	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	8,627	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	69,825	17
Pumping Labor and Expenses (624)	7,385	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	7,980	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	6,473	22
Maintenance of Structures and Improvements (631)	2,356	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	1,874	25
Total Pumping Expenses	104,520	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	6,501	26
Chemicals (641)	29,130	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)	14,682	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	183	32
Maintenance of Water Treatment Equipment (652)	24,273	33
Total Water Treatment Expenses	74,769	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	10,254	34
Storage Facilities Expenses (661)	593	35
Transmission and Distribution Lines Expenses (662)	54,136	36
Meter Expenses (663)	5,446	37
Customer Installations Expenses (664)	442	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)	10,255	41
Maintenance of Structures and Improvements (671)	2,341	42
Maintenance of Distribution Reservoirs and Standpipes (672)	5,020	43
Maintenance of Transmission and Distribution Mains (673)	96,759	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	12,504	46
Maintenance of Meters (676)	1,958	47
Maintenance of Hydrants (677)	15,953	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	215,661	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	7,399	50
Meter Reading Labor (902)	29,935	51
Customer Records and Collection Expenses (903)	23,508	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)	1,907	54
Total Customer Accounts Expenses	62,749	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	39,714	56
Office Supplies and Expenses (921)	10,949	57
Administrative Expenses Transferred--Credit (922)	74	58
Outside Services Employed (923)	4,911	59
Property Insurance (924)	3,736	60
Injuries and Damages (925)	11,596	61
Employee Pensions and Benefits (926)	90,528	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	4,141	65
Rents (931)	3,822	66
Maintenance of General Plant (932)	1,683	67
Total Administrative and General Expenses	171,006	
 Total Operation and Maintenance Expenses	662,720	

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		181,939	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,103	2
Net property tax equivalent		172,836	
Social Security		21,531	3
PSC Remainder Assessment		1,690	4
Other (specify): NONE			5
Total tax expense		196,057	

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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204200				3
County tax rate	mills		4.924600				4
Local tax rate	mills		8.592800				5
School tax rate	mills		12.952200				6
Voc. school tax rate	mills		1.722700				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		28.396500				10
Less: state credit	mills		2.164900				11
Net tax rate	mills		26.231600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.592800				14
Combined School Tax Rate	mills		14.674900				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.267700				17
Total Tax Rate	mills		28.396500				18
Ratio of Local and School Tax to Total	dec.		0.819386				19
Total tax net of state credit	mills		26.231600				20
Net Local and School Tax Rate	mills		21.493811				21
Utility Plant, Jan. 1	\$	8,213,238	8,213,238				22
Materials & Supplies	\$	101,761	101,761				23
Subtotal	\$	8,314,999	8,314,999				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,314,999	8,314,999				26
Assessment Ratio	dec.		0.966434				27
Assessed Value	\$	8,035,898	8,035,898				28
Net Local & School Rate	mills		21.493811				29
Tax Equiv. Computed for Current Year	\$	172,722	172,722				30
Tax Equivalent per 1994 PSC Report	\$	181,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	181,939					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 \$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)	4,263		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	265,250	109,196	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	20,256		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	289,769	109,196	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	267,581		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	217,796		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	15,816		20
Total Pumping Plant	501,193	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,223		21
Structures and Improvements (331)	320,415		22
Water Treatment Equipment (332)	320,142	26,990	23
Total Water Treatment Plant	649,780	26,990	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,448		24
Structures and Improvements (341)	49,003		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)	2,454		1,809	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)			374,446	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			20,256	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	2,454	0	396,511	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			267,581	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	9,120		208,676	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,816	20
Total Pumping Plant	9,120	0	492,073	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,223	21
Structures and Improvements (331)			320,415	22
Water Treatment Equipment (332)	2,928		344,204	23
Total Water Treatment Plant	2,928	0	673,842	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,448	24
Structures and Improvements (341)			49,003	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)	501,863		26
Transmission and Distribution Mains (343)	4,305,973	662,191	27
Fire Mains (344)			28
Services (345)	468,364	128,537	29
Meters (346)	452,962	7,101	30
Hydrants (348)	399,058	72,231	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	6,185,671	870,060	
GENERAL PLANT			
Land and Land Rights (389)	4,984		33
Structures and Improvements (390)	23,802		34
Office Furniture and Equipment (391)	5,291		35
Computer Equipment (391.1)	91,730		36
Transportation Equipment (392)	76,738		37
Stores Equipment (393)	3,521		38
Tools, Shop and Garage Equipment (394)	61,969		39
Laboratory Equipment (395)	1,345	529	40
Power Operated Equipment (396)	64,921		41
Communication Equipment (397)	70,807		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	405,108	529	
Total utility plant in service directly assignable	8,031,521	1,006,775	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	8,031,521	1,006,775	

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)			501,863 26
Transmission and Distribution Mains (343)	4,520		4,963,644 27
Fire Mains (344)			0 28
Services (345)	1,145		595,756 29
Meters (346)	18,294		441,769 30
Hydrants (348)	785		470,504 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	24,744	0	7,030,987
GENERAL PLANT			
Land and Land Rights (389)			4,984 33
Structures and Improvements (390)			23,802 34
Office Furniture and Equipment (391)			5,291 35
Computer Equipment (391.1)			91,730 36
Transportation Equipment (392)			76,738 37
Stores Equipment (393)			3,521 38
Tools, Shop and Garage Equipment (394)			61,969 39
Laboratory Equipment (395)		(1,345)	529 40
Power Operated Equipment (396)			64,921 41
Communication Equipment (397)			70,807 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	(1,345)	404,292
Total utility plant in service directly assignable	39,246	(1,345)	8,997,705
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	39,246	(1,345)	8,997,705

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)	143,001	4.20%	13,421	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	13,823	1.77%	359	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	156,824		13,780	
PUMPING PLANT				
Structures and Improvements (321)	165,687	2.70%	7,225	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	161,586	4.42%	9,425	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	13,325	4.29%	679	15
Total Pumping Plant	340,598		17,329	
WATER TREATMENT PLANT				
Structures and Improvements (331)	65,037	2.56%	8,203	16
Water Treatment Equipment (332)	163,502	3.24%	10,762	17
Total Water Treatment Plant	228,539		18,965	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	24,119	2.70%	1,323	18
Distribution Reservoirs and Standpipes (342)	215,836	1.86%	9,335	19
Transmission and Distribution Mains (343)	385,455	0.93%	43,112	20
Fire Mains (344)				21
Services (345)	190,623	2.09%	11,125	22
Meters (346)	62,918	5.00%	22,368	23
Hydrants (348)	89,776	1.59%	6,914	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	968,727		94,177	

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				602	157,024	4
315					0	5
316					14,182	6
317					0	7
	0	0	0	602	171,206	
321					172,912	8
322					0	9
323					0	10
324					0	11
325	9,120			(602)	161,289	12
326					0	13
327					0	14
328					14,004	15
	9,120	0	0	(602)	348,205	
331					73,240	16
332	2,928	228			171,108	17
	2,928	228	0	0	244,348	
341					25,442	18
342					225,171	19
343	4,520	1,790			422,257	20
344					0	21
345	1,145	512			200,091	22
346	18,294	3,118			63,874	23
348	785	2,082			93,823	24
349					0	25
	24,744	7,502	0	0	1,030,658	

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)	13,348	3.23%	769	26
Office Furniture and Equipment (391)	3,029	8.33%	441	27
Computer Equipment (391.1)	74,584	25.00%	17,146	28
Transportation Equipment (392)	20,702	10.56%	7,194	29
Stores Equipment (393)	1,074	5.88%	207	30
Tools, Shop and Garage Equipment (394)	39,300	8.33%	5,162	31
Laboratory Equipment (395)	(983)	14.29%	134	32
Power Operated Equipment (396)	48,993	6.07%	5,868	33
Communication Equipment (397)	45,254	9.09%	6,436	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	<u>245,301</u>		<u>43,357</u>	
Total accum. prov. directly assignable	1,939,989		187,608	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 <u><u>1,939,989</u></u>		 <u><u>187,608</u></u>	

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					14,117	26
391					3,470	27
391.1					91,730	28
392					27,896	29
393					1,281	30
394					44,462	31
395				983	134	32
396					54,861	33
397					51,690	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	983	289,641	
	36,792	7,730	0	983	2,084,058	
					0	38
	36,792	7,730	0	983	2,084,058	

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			42,655	42,655	1
February			39,045	39,045	2
March			44,024	44,024	3
April			45,098	45,098	4
May			43,968	43,968	5
June			46,778	46,778	6
July			49,922	49,922	7
August			47,425	47,425	8
September			43,190	43,190	9
October			48,551	48,551	10
November			41,053	41,053	11
December			42,531	42,531	12
Total for year	0	0	534,240	534,240	
Less: Measured or estimated water used in main flushing and water treatment during year				71,464	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				462,776	16
Less: Water sold				365,959	17
Losses and unaccounted for				96,817	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
THE GALLONS UNACCOUNTED FOR ARE ATTRIBUTED TO MAIN BREAKS. STEPS HAVE BEEN TAKEN TO IMPROVE THE CURRENT METHOD OF ESTIMATING WATER LOSS DUE TO BREAKS.					
Maximum gallons pumped by all methods in any one day during reporting year				2,366	21
Date of maximum: 10/29/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				1,139	24
Date of minimum: 4/26/1997					25
Total KWH used for pumping for the year				1,581,473	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)	
408 W. 10TH STREET, KAUKAUNA	#10	826	10	864,000	Yes	1
308 ELM STREET, KAUKAUNA	#4	756	10	907,000	Yes	2
505 DODGER STREET, KAUKAUNA	#5	534	12	310,000	Yes	3
1020 BLACKWELL ST, KAUKAUNA	#8	802	15	835,000	Yes	4
101 RIVER STREET, KAUKAUNA	#9	620	18	1,660,000	Yes	5

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	#1 BOOSTER	#10 WELL	#2 BOOSTER	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE NW	JACUZZI	LAYNE NW	5
Year Installed	1967	1989	1967	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,078	220	1,060	8
Pump Motor or Standby Engine Mfr	US	FRANKLIN	US	10
Year Installed	1967	1989	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 BOOSTER	#4 WELL	#5 WELL	14
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	15
Purpose	B	P	P	16
Destination	D	R	R	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1967	1921	1935	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,400	600	380	21
Pump Motor or Standby Engine Mfr	CONTINENTAL	SIMMONS	US	23
Year Installed	1967	1994	1979	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	100	30	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	#6 BOOSTER	#7 BOOSTER	#8 WELL	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	GOULDS	SIMMONS	5
Year Installed	1985	1991	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	700	550	600	8
Pump Motor or Standby Engine Mfr	RELIANCE	WORTHINGTON	US	9 10
Year Installed	1985	1991	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9 WELL			14
Location	KAUKAUNA			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1976			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1976			24
Type	ELECTRIC			25
Horsepower	100			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	ANN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1901	1940	1966	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	50	50	170	6
Total capacity in gallons	284,000	295,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	1.5400		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		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	CATHERINE STREET	INDUSTRIAL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1934	1974	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	170	162	6
Total capacity in gallons	250,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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	15,239				15,239
P	D	4.000	0	14			14
M	D	6.000	170,055		2,250		167,805
M	T	6.000	3,959				3,959
P	D	6.000	2,541	658			3,199
M	D	8.000	39,573		320		39,253
M	T	8.000	2,772				2,772
P	D	8.000	12,372	8,962			21,334
M	D	10.000	36,512		850		35,662
P	D	10.000	15,673	1,552			17,225
M	D	12.000	29,222				29,222
P	D	12.000	15,766	3,804			19,570
M	D	14.000	120				120
M	D	16.000	11,574				11,574
Total Within Municipality			355,378	14,990	3,420	0	366,948
Total Utility			355,378	14,990	3,420	0	366,948

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,038		54		984		1
M	0.750	2,049				2,049		2
M	1.000	1,351	177			1,528		3
M	1.250	23				23		4
M	1.500	31	1			32		5
M	2.000	52				52		6
M	4.000	17				17		7
M	6.000	2				2		8
M	8.000	1				1		9
Total Utility		4,564	178	54	0	4,688	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,355	76	184	(17)	4,230	182	1
0.750	240		12	6	234	15	2
1.000	72		5	10	77	5	3
1.500	41	6	2	(2)	43	2	4
2.000	24		2	2	24	24	5
3.000	13	2	4	3	14		6
4.000	6				6		7
Total:	4,751	84	209	2	4,628	228	

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	3,978	172	3	3		74	4,230	1
0.750	224	10					234	2
1.000	7	60	1	4	1	4	77	3
1.500		34	3	3	1	2	43	4
2.000		17	4	1	1	1	24	5
3.000	7	2	1		4		14	6
4.000		1		3		2	6	7
Total:	4,216	296	12	14	7	83	4,628	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	582	35	8		609	2
Total Fire Hydrants	582	35	8	0	609	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	1,218
Number of distribution system valves end of year:	310
Number of distribution valves operated during year:	183

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT #663 METER EXPENSES - THE PRIOR YEAR INCLUDED AN ADJUSTMENT FOR SEWER.

ACCOUNT #673 MAINTENANCE OF TRANSMISSION & DISTRIBUTION MAINS - 1996 HAD AN ABNORMALLY HIGH NUMBER OF BREAKS REQUIRING REPAIRS WHILE 1997 HAD FEWER.

ACCOUNT #902 METER READING LABOR - BEGINNING IN 1997 ALL OF THE ROUTES ARE READ EVERY MONTH WHEREAS IN PRIOR YEARS SOME OF THE ROUTES WERE READ EVERY OTHER MONTH AND ESTIMATED EVERY OTHER MONTH.

ACCOUNT #920 ADMINISTRATIVE AND GENERAL SALARIES - 1996 INCLUDED A SEVERANCE PAYOUT TO OUR FORMER GENERAL MANAGER.

ACCOUNT #926 EMPLOYEE PENSIONS & BENEFITS - FOR 1997 WE CHANGED OUR GROUP HEALTH INSURANCE COVERAGE TO THE WPPI BENEFIT TRUST PLAN AND, AS A RESULT, REALIZED SIGNIFICANT SAVINGS.

Water Utility Plant in Service (Page W-08)

ACCOUNT #314 WELLS AND SPRINGS - INCREASE DEPTH OF #8 WELL BY 200 FEET \$109,196.

ACCOUNT #332 WATER TREATMENT EQUIPMENT - INSTALLATION OF CHEMICAL FEED PUMPS FOR ABOUT \$12,200 AND REPLACEMENT OF BACKWASH WATER PUMP AT MAIN FILTER FOR \$6,100 AND \$8,700 FOR A SCALE AT WELL #9 A PRESSURE AERATOR AND PH METER.

MAINS, SERVICES & HYDRANTS - ADDITIONS:

	-----#343-----	-----#345-----	-----#348-----
LAWE ST	\$260,000	\$66,000	\$15,000
EAGLE RIDGE	75,000	13,000	14,000
PLUM COURT	190,000	19,000	18,000
FRANCIS ST	73,000	20,500	9,500
FARMVIEW ADDITION	64,000	9,000	9,000
MISCELLANEOUS	-0-	1,000	6,500
-----TOTALS-----	662,000	128,500	72,000

ACCOUNT #346 METERS - 209 WATER METERS WERE RETIRED IN 1997 WITH ORIGINAL COSTS TOTALING APPROXIMATELY \$18,000.

ACCOUNT #395 LABORATORY EQUIPMENT - THE \$1,345 ADJUSTMENT WAS TO CORRECT A POSTING FROM A PRIOR YEAR.

Water Mains (Page W-17)

Utility normally does not construct new water main. Developers pay for construction of all main extensions.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

ADDITIONS OF SERVICES FINANCED AS FOLLOWS:

	-----QUANTITY-----	-----AMOUNT-----
PAID BY DEVELOPER	122	\$61,500
FINANCED WITH REVENUE BOND ISSUE	54	66,000
PAID WITH UTILITY EARNINGS	2	1,000
-----TOTAL-----	178	-----\$128,500-----

FOR SERVICES INSTALLED BY DEVELOPERS, THE BASIS FOR RECORDING THE COST IS EITHER AN AMOUNT SUPPLIED BY THE DEVELOPER OR A COMPOSITE OF COSTS QUOTED ON RECENT SIMILAR PROJECTS.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	26,080,906	1
Total Sales of Electricity	<u>26,080,906</u>	
Other Operating Revenues		
Forfeited Discounts (450)	24,724	2
Miscellaneous Service Revenues (451)	4,585	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	535,097	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	5,672	7
Total Other Operating Revenues	<u>570,078</u>	
Total Operating Revenues	<u>26,650,984</u>	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	20,239,650	8
Transmission Expenses (560-573)	14,277	9
Distribution Expenses (580-598)	707,726	10
Customer Accounts Expenses (901-905)	197,771	11
Sales Expenses (911-916)	9,166	12
Administrative and General Expenses (920-932)	1,055,353	13
Total Operation and Maintenance Expenses	<u>22,223,943</u>	
Other Expenses		
Depreciation Expense (403)	1,303,422	14
Amortization Expense (404-407)		15
Taxes (408)	1,043,426	16
Total Other Expenses	<u>2,346,848</u>	
Total Operating Expenses	<u>24,570,791</u>	
NET OPERATING INCOME	<u>2,080,193</u>	

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):		
LATE PAYMENT CHARGE	24,724	1
Total Forfeited Discounts (450)	24,724	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	4,585	2
Total Miscellaneous Service Revenues (451)	4,585	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTS	535,097	4
Total Rent from Electric Property (454)	535,097	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER	5,672	6
Total Other Electric Revenues (456)	5,672	

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)	47,128	14
Water for Power (536)	201,742	15
Hydraulic Expenses (537)	54,696	16
Electric Expenses (538)	51,925	17
Miscellaneous Hydraulic Power Generation Expenses (539)	52,589	18
Rents (540)		19
Maintenance Supervision and Engineering (541)	35,014	20
Maintenance of Structures (542)	6,139	21
Maintenance of Reservoirs, Dams and Waterways (543)	138,727	22
Maintenance of Electric Plant (544)	19,408	23
Maintenance of Miscellaneous Hydraulic Plant (545)	414	24
Total Hydraulic Power Generation Expenses	607,782	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	9,811	25
Fuel (547)		26
Generation Expenses (548)	3,336	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)	7,937	28
Rents (550)		29
Maintenance Supervision and Engineering (551)	7,738	30
Maintenance of Structures (552)	1,973	31
Maintenance of Generating and Electric Plant (553)	177,642	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	592	33
Total Other Power Generation Expenses	209,029	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	19,220,432	34
System Control and Load Dispatching (556)	202,407	35
Other Expenses (557)		36
Total Other Power Supply Expenses	19,422,839	
Total Power Production Expenses	20,239,650	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)	13,988	38
Station Expenses (562)	100	39
Overhead Line Expenses (563)	174	40
Underground Line Expenses (564)	15	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	14,277	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	127,444	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)	55,313	51
Station Expenses (582)	23,249	52
Overhead Line Expenses (583)	34,146	53
Underground Line Expenses (584)	904	54
Street Lighting and Signal System Expenses (585)	83	55
Meter Expenses (586)	61,220	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	41,976	58
Rents (589)	23	59
Maintenance Supervision and Engineering (590)	12,335	60
Maintenance of Structures (591)	224	61
Maintenance of Station Equipment (592)	111,510	62
Maintenance of Overhead Lines (593)	157,546	63
Maintenance of Underground Lines (594)	55,875	64
Maintenance of Line Transformers (595)	167	65
Maintenance of Street Lighting and Signal Systems (596)	20,061	66
Maintenance of Meters (597)	1,053	67
Maintenance of Miscellaneous Distribution Plant (598)	4,597	68
Total Distribution Expenses	707,726	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	24,885	69
Meter Reading Expenses (902)	53,375	70
Customer Records and Collection Expenses (903)	104,690	71
Uncollectible Accounts (904)	13,347	72
Miscellaneous Customer Accounts Expenses (905)	1,474	73
Total Customer Accounts Expenses	197,771	
SALES EXPENSES		
Supervision (911)	4,055	74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	5,111	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	9,166	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	228,332	78
Office Supplies and Expenses (921)	69,835	79
Administrative Expenses Transferred -- Credit (922)	916	80
Outside Services Employed (923)	45,966	81
Property Insurance (924)	28,872	82
Injuries and Damages (925)	63,164	83
Employee Pensions and Benefits (926)	403,577	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	136,152	87
Rents (931)		88
Maintenance of General Plant (932)	80,371	89
Total Administrative and General Expenses	1,055,353	
Total Operation and Maintenance Expenses	22,223,943	

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		451,463	1
Social Security		92,600	2
Wisconsin Gross Receipts Tax		491,670	3
PSC Remainder Assessment		32,109	4
Other (specify): PROPERTY TAX EQUIV.	ADJUSTMENT TO P/Y PROPERTY TAX EQUIVALENT	(24,416)	5
Total tax expense		<u>1,043,426</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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204200				3
County tax rate	mills		4.924600				4
Local tax rate	mills		8.592800				5
School tax rate	mills		12.952200				6
Voc. school tax rate	mills		1.722700				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		28.396500				10
Less: state credit	mills		2.164900				11
Net tax rate	mills		26.231600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.592800				14
Combined School Tax Rate	mills		14.674900				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.267700				17
Total Tax Rate	mills		28.396500				18
Ratio of Local and School Tax to Total	dec.		0.819386				19
Total tax net of state credit	mills		26.231600				20
Net Local and School Tax Rate	mills		21.493811				21
Utility Plant, Jan. 1	\$	43,812,144	43,812,144				22
Materials & Supplies	\$	628,236	628,236				23
Subtotal	\$	44,440,380	44,440,380				24
Less: Plant Outside Limits	\$	23,122,764	23,122,764				25
Taxable Assets	\$	21,317,616	21,317,616				26
Assessment Ratio	dec.		0.966434				27
Assessed Value	\$	20,602,069	20,602,069				28
Net Local & School Rate	mills		21.493811				29
Tax Equiv. Computed for Current Year	\$	442,817	442,817				30
Tax Equivalent per 1994 PSC Report	\$	451,463					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	451,463					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)	892,117		11
Structures and Improvements (331)	5,093,515	6,779	12
Reservoirs, Dams and Waterways (332)	2,638,700	2,234	13
Water Wheels, Turbines and Generators (333)	6,176,970		14
Accessory Electric Equipment (334)	1,632,516		15
Miscellaneous Power Plant Equipment (335)	121,729		16
Roads, Railroads and Bridges (336)	38,732		17
Total Hydraulic Production Plant	16,594,279	9,013	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	27,532		18
Structures and Improvements (341)	147,667		19
Fuel Holders, Producers and Accessories (342)	68,715		20
Prime Movers (343)	1,424,269		21
Generators (344)	563,939		22
Accessory Electric Equipment (345)	452,004		23
Miscellaneous Power Plant Equipment (346)	15,020		24
Total Other Production Plant	2,699,146	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	136,272		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)			892,117 11
Structures and Improvements (331)			5,100,294 12
Reservoirs, Dams and Waterways (332)			2,640,934 13
Water Wheels, Turbines and Generators (333)			6,176,970 14
Accessory Electric Equipment (334)	7,041		1,625,475 15
Miscellaneous Power Plant Equipment (335)	131		121,598 16
Roads, Railroads and Bridges (336)			38,732 17
Total Hydraulic Production Plant	7,172	0	16,596,120
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			27,532 18
Structures and Improvements (341)			147,667 19
Fuel Holders, Producers and Accessories (342)			68,715 20
Prime Movers (343)			1,424,269 21
Generators (344)			563,939 22
Accessory Electric Equipment (345)			452,004 23
Miscellaneous Power Plant Equipment (346)			15,020 24
Total Other Production Plant	0	0	2,699,146
TRANSMISSION PLANT			
Land and Land Rights (350)			136,272 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)	2,108,536		27
Towers and Fixtures (354)			28
Poles and Fixtures (355)	633,639		29
Overhead Conductors and Devices (356)	308,093		30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	3,186,540	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	50,574		34
Structures and Improvements (361)	208,255		35
Station Equipment (362)	4,772,784	111,874	36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	2,580,391	167,566	38
Overhead Conductors and Devices (365)	2,503,362	163,465	39
Underground Conduit (366)	96,965		40
Underground Conductors and Devices (367)	1,847,387	178,562	41
Line Transformers (368)	2,682,192		42
Services (369)	1,080,253	66,408	43
Meters (370)	661,091	39,694	44
Installations on Customers' Premises (371)	73,831	8,224	45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	798,276	79,500	47
Total Distribution Plant	17,355,361	815,293	
GENERAL PLANT			
Land and Land Rights (389)	27,100		48
Structures and Improvements (390)	1,426,562	1,460	49
Office Furniture and Equipment (391)	83,907		50
Computer Equipment (391.1)	692,770	108	51
Transportation Equipment (392)	663,511	70,885	52
Stores Equipment (393)	23,962		53
Tools, Shop and Garage Equipment (394)	232,979	17,237	54
Laboratory Equipment (395)	56,427		55
Power Operated Equipment (396)	92,593	59,629	56
Communication Equipment (397)	86,978		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)			2,108,536 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			633,639 29
Overhead Conductors and Devices (356)			308,093 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	3,186,540
DISTRIBUTION PLANT			
Land and Land Rights (360)			50,574 34
Structures and Improvements (361)		(59,155)	149,100 35
Station Equipment (362)	4,545	71,029	4,951,142 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	26,284	(33)	2,721,640 38
Overhead Conductors and Devices (365)	24,682	33	2,642,178 39
Underground Conduit (366)			96,965 40
Underground Conductors and Devices (367)	7,803	(11,874)	2,006,272 41
Line Transformers (368)	5,688		2,676,504 42
Services (369)	4,122	(5,769)	1,136,770 43
Meters (370)	2,258	5,769	704,296 44
Installations on Customers' Premises (371)	813		81,242 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	3,328		874,448 47
Total Distribution Plant	79,523	0	18,091,131
GENERAL PLANT			
Land and Land Rights (389)			27,100 48
Structures and Improvements (390)			1,428,022 49
Office Furniture and Equipment (391)	1,354		82,553 50
Computer Equipment (391.1)			692,878 51
Transportation Equipment (392)	23,118		711,278 52
Stores Equipment (393)			23,962 53
Tools, Shop and Garage Equipment (394)			250,216 54
Laboratory Equipment (395)			56,427 55
Power Operated Equipment (396)	45,750		106,472 56
Communication Equipment (397)			86,978 57

ELECTRIC UTILITY PLANT IN SERVICE

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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	3,386,789	149,319	
Total utility plant in service directly assignable	43,222,115	973,625	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	43,222,115	973,625	

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	70,222	0	3,465,886
Total utility plant in service directly assignable	156,917	0	44,038,823
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	156,917	0	44,038,823

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)	1,606,991	1.72%	87,667	7
Reservoirs, Dams and Waterways (332)	1,235,147	1.92%	50,684	8
Water Wheels, Turbines and Generators (333)	2,157,236	1.85%	114,274	9
Accessory Electric Equipment (334)	834,344	4.17%	67,929	10
Miscellaneous Power Plant Equipment (335)	73,290	3.33%	4,051	11
Roads, Railroads and Bridges (336)	12,075	4.00%	1,549	12
Total Hydraulic Production Plant	<u>5,919,083</u>		<u>326,154</u>	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	66,353	2.08%	3,071	13
Fuel Holders, Producers and Accessories (342)	68,715	3.03%	0	14
Prime Movers (343)	1,179,274	3.03%	43,155	15
Generators (344)	563,939	3.03%	0	16
Accessory Electric Equipment (345)	251,493	3.03%	13,696	17
Miscellaneous Power Plant Equipment (346)	13,205	4.00%	601	18
Total Other Production Plant	<u>2,142,979</u>		<u>60,523</u>	
TRANSMISSION PLANT				
Structures and Improvements (352)				19
Station Equipment (353)	253,757	3.03%	63,889	20
Towers and Fixtures (354)		0.00%		21
Poles and Fixtures (355)	329,948	3.33%	21,100	22
Overhead Conductors and Devices (356)	117,274	3.03%	9,335	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					1,694,658	7
332					1,285,831	8
333					2,271,510	9
334	7,041	4,422	235		891,045	10
335	131		5		77,215	11
336					13,624	12
	7,172	4,422	240	0	6,233,883	
341					69,424	13
342					68,715	14
343					1,222,429	15
344					563,939	16
345					265,189	17
346					13,806	18
	0	0	0	0	2,203,502	
352					0	19
353					317,646	20
354					0	21
355					351,048	22
356					126,609	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	700,979		94,324	
DISTRIBUTION PLANT				
Structures and Improvements (361)	66,449	3.23%	5,771	27
Station Equipment (362)	2,665,261	3.23%	157,041	28
Storage Battery Equipment (363)		0.00%		29
Poles, Towers and Fixtures (364)	1,201,837	4.07%	107,896	30
Overhead Conductors and Devices (365)	1,068,387	4.00%	102,911	31
Underground Conduit (366)	55,402	2.50%	2,424	32
Underground Conductors and Devices (367)	504,396	3.67%	70,715	33
Line Transformers (368)	950,203	3.33%	89,222	34
Services (369)	535,525	4.38%	48,553	35
Meters (370)	155,156	3.70%	25,260	36
Installations on Customers' Premises (371)	43,759	5.50%	4,265	37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	306,486	4.78%	39,978	39
Total Distribution Plant	7,552,861		654,036	
GENERAL PLANT				
Structures and Improvements (390)	619,164	2.56%	36,539	40
Office Furniture and Equipment (391)	71,742	6.25%	5,202	41
Computer Equipment (391.1)	324,087	14.29%	99,005	42
Transportation Equipment (392)	386,874	10.00%	61,280	43
Stores Equipment (393)	13,077	4.55%	1,090	44
Tools, Shop and Garage Equipment (394)	93,362	6.67%	16,115	45
Laboratory Equipment (395)	21,353	4.55%	2,567	46
Power Operated Equipment (396)	32,285	6.67%	9,869	47
Communication Equipment (397)	32,438	10.00%	7,864	48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
Total General Plant	1,594,382		239,531	
Total accum. prov. directly assignable	17,910,284		1,374,568	

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	795,303	
361					72,220	27
362	4,545	1,882			2,815,875	28
363					0	29
364	26,284	22,427			1,261,022	30
365	24,682	7,484			1,139,132	31
366					57,826	32
367	7,803	1,956			565,352	33
368	5,688				1,033,737	34
369	4,122	2,653			577,303	35
370	2,258	517			177,641	36
371	813	810			46,401	37
372					0	38
373	3,328	1,602			341,534	39
	79,523	39,331	0	0	8,088,043	
390			280		655,983	40
391	1,354		2,158		77,748	41
391.1					423,092	42
392	23,118		7,664		432,700	43
393					14,167	44
394					109,477	45
395					23,920	46
396	45,750		26,225		22,629	47
397					40,302	48
398					0	49
399					0	50
	70,222	0	36,327	0	1,800,018	
	156,917	43,753	36,567	0	19,120,749	

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>17,910,284</u></u>		<u><u>1,374,568</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
	<u>156,917</u>	<u>43,753</u>	<u>36,567</u>	<u>0</u>	<u>19,120,749</u>

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)	0.00	632.00	1
7.2/12.5 kV (12kV)	8.09	304.16	2
14.4/24.9 kV (25kV)	0.00	0.00	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	0.00	5
7.2/12.5 kV (12kV)	0.00	414.35	6
14.4/24.9 kV (25kV)	0.00	0.00	7
Other:			
NONE			8
Transmission System			
34.5 kV	0.00	12.72	9
69 kV			10
115 kV			11
138 kV	0.00	34.94	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	4	2
Nonfarm Customers	8	3
Total	12	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	142	7
Nonfarm	504	8
Total	646	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	646	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	109,300	Thursday	01/16/1997	19:00	54,355	1
February	02	107,400	Tuesday	02/04/1997	18:00	45,529	2
March	03	104,500	Thursday	03/13/1997	20:00	50,904	3
April	04	107,400	Tuesday	04/01/1997	09:00	47,754	4
May	05	106,800	Thursday	05/15/1997	08:00	52,957	5
June	06	115,000	Tuesday	06/24/1997	16:00	48,231	6
July	07	114,600	Wednesday	07/16/1997	18:00	54,725	7
August	08	106,900	Thursday	08/28/1997	13:00	56,272	8
September	09	104,400	Friday	09/19/1997	11:00	50,477	9
October	10	103,500	Thursday	10/23/1997	09:00	55,202	10
November	11	107,500	Monday	11/10/1997	16:00	52,871	11
December	12	109,600	Friday	12/19/1997	18:00	52,349	12
Total		1,296,900				621,626	

System Name

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

Type of Reading	Supplier
------------------------	-----------------

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	158,404	3
Internal Combustion Turbine	2,298	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	160,702	7
Purchases	621,627	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	782,329	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	762,164	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.)	560	22
Total Used by Company	560	23
Total Sold and Used	762,724	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	19,605	27
Total Energy Losses	19,605	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.5060%	29
Total Disposition of Energy	782,329	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 SALES - SMALL	FG1	504	7,213		1
RURAL SALES - LARGE	FG2	142	4,907		2
RESIDENTAIL SALES	RG1	9,092	90,124		3
Total Sales for Residential Sales		9,738	102,244		
Commercial & Industrial					
COMMERCIAL - SMALL	CG1	917	24,554		4
COMMERCIAL - LARGE	CP1	105	26,853		5
INDUSTRIAL - SMALL	CP2	28	90,093		6
INDUSTRIAL - LARGE	CP3	2	513,370		7
INTERRUPTIBLE POWER SALES	CP6	1	1,022		8
INTERDEPARTMENTAL SALES	MG1	29	1,819		9
Total Sales for Commercial & Industrial		1,082	657,711		
Public Street & Highway Lighting					
STREET & SECURITY LIGHTS	MS1	3	2,209		10
Total Sales for Public Street & Highway Lighting		3	2,209		
Sales for Resale					
NONE					11
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		10,823	762,164		

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)	
		283,261	18,902	302,163	1
		188,495	8,646	197,141	2
		3,524,370	233,170	3,757,540	3
0	0	3,996,126	260,718	4,256,844	
		1,112,544	68,848	1,181,392	4
87,395	112,673	1,017,681	28,460	1,046,141	5
216,045	598,195	2,845,642	273,440	3,119,082	6
795,873	958,200	14,829,812	1,333,112	16,162,924	7
		34,024	16,821	50,845	8
		74,839	4,565	79,404	9
1,099,313	1,669,068	19,914,542	1,725,246	21,639,788	
		182,010	2,264	184,274	10
0	0	182,010	2,264	184,274	
				0	11
0	0	0	0	0	
1,099,313	1,669,068	24,092,678	1,988,228	26,080,906	

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	KAUKAUNA				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138000				4
Point of Metering	KAUKAUNA				5
Total of 12 Monthly Maximum Demands -- kW	106,900				6
Average load factor	796.5798%				7
Total Cost of Purchased Power	19,220,432				8
Average cost per kWh	0.0309				9
On-Peak Hours (if applicable)	269119140				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	24,020	30,335			12
February	20,119	25,410			13
March	21,431	29,473			14
April	21,567	26,187			15
May	21,995	30,961			16
June	21,289	26,942			17
July	24,267	30,458			18
August	23,474	32,798			19
September	21,915	28,563			20
October	25,140	30,062			21
November	20,315	32,556			22
December	23,588	28,762			23
Total kWh (000)	269,120	352,507			24

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	158,404	4
Is Generation Metered or Estimated?	██████████	5
Is Exciter & Station Use Metered or Estimated?	██████████	6
60-Minute Maximum Demand--kW (est. if not meas.)	7,200	7
Date and Hour of Such Maximum Demand		8
Load Factor	2.5115	9
Maximum Net Generation in Any One Day	12,270	10
Date of Such Maximum	3/23/1997	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 (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	14,020	17
February	14,044	18
March	16,359	19
April	15,374	20
May	12,677	21
June	15,669	22
July	13,660	23
August	11,402	24
September	8,471	25
October	11,169	26
November	12,318	27
December	13,241	28
Total kWh (000)	158,404	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	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)	
Name of Plant	COMB LOCKS	DIESEL PLA	GAS TURBIN	KAUK CITY	1
Unit Identification	1 & 2	1, 2,3	1	1,2,3,4	2
Type of Generation	HYDRO	Internal	Gas Turbin	HYDRO	3
kWh Net Generation (000)	44,326	0	0	16,337	4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)	7,200			2,760	7
Date and Hour of Such Maximum Demand					8
Load Factor	0.7028			0.6757	9
Maximum Net Generation in Any One Day	16,170			6,230	10
Date of Such Maximum	03/02/1997			03/23/1997	11
Number of Hours Generators Operated	8,572			6,084	12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O			O	14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)	0.0000			0.0000	16
Monthly Net Generation --- kWh (000):					
January	3,951			1,422	17
February	4,131			1,506	18
March	4,894			1,830	19
April	4,555			1,449	20
May	3,571			1,321	21
June	4,506			1,671	22
July	3,744			1,478	23
August	3,057			883	24
September	2,156			899	25
October	2,953			1,168	26
November	3,311			1,336	27
December	3,497			1,374	28
Total kWh (000)	44,326	0	0	16,337	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					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)	
Name of Plant	KAUK CITY	LITTLE CHU	NEW BADGER	OLD BADGER	1
Unit Identification	1 & 2	1, 2 &3	1 & 2	3 & 4	2
Type of Generation	HYDRO	HYDRO	HYDRO	HYDRO	3
kWh Net Generation (000)	38,028	23,253	23,177	13,283	4
Is Generation Metered or Estimated?		M	M	M	5
Is Exciter & Station Use Metered or Estimated?		M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)	5,300	3,600	3,800	2,400	7
Date and Hour of Such Maximum Demand					8
Load Factor	0.8191	0.7373	0.6963	0.6318	9
Maximum Net Generation in Any One Day	12,270	7,750	7,440	4,970	10
Date of Such Maximum	03/23/1997	03/12/1997	03/28/1997	03/27/1997	11
Number of Hours Generators Operated	6,084	5,417	7,061	8,521	12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)	0.0000	0.0000	0.0000	0.0000	16
Monthly Net Generation --- kWh (000):					
January	3,426	2,059	2,193	969	17
February	3,311	2,036	1,860	1,200	18
March	3,760	2,300	2,157	1,418	19
April	3,689	2,181	2,162	1,338	20
May	3,010	1,883	1,888	1,004	21
June	3,597	2,220	2,248	1,427	22
July	3,252	2,105	1,857	1,224	23
August	2,922	1,765	1,785	990	24
September	2,070	1,221	1,404	721	25
October	2,726	1,644	1,938	740	26
November	3,015	1,794	2,029	833	27
December	3,250	2,045	1,656	1,419	28
Total kWh (000)	38,028	23,253	23,177	13,283	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					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

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								1
Total							<u><u>0</u></u>	

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)		
DIESEL PLA	3	1966	DIESEL	ELECTRIC MOTIVE	900	3,050	1	
GAS TURBIN	1	1969	TURBINE	GENERAL ELECTRIC	5,100	9,999	2	
NONE								3
Total						<u><u>13,049</u></u>		

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

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)			
1966	4	985	2,000	2,500	6,000	6,000	
1969	13	1,313	9,999	9,999	9,999	9,999	
		Total	2,298	11,999	12,499	15,999	

1

2

3

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				Rated HP Each Unit (h)	
				Unit No. (e)	Year Installed (f)	RPM (g)			
COMB LOCKS	FOX RIVER	REMOTE	TUBE	2	1,988	900	4,333	1	
KAUK CITY PLT 1	FOX RIVER	REMOTE	VERTIC	1	1,940	139	3,300	2	
KAUK CITY PLT 2	FOX RIVER	REMOTE	VERTIC	1	1,942	139	3,300	3	
LITTLE CHUTE	FOX RIVER	REMOTE	VERTIC	3	1,948	112	1,600	4	
NEW BADGER	FOX RIVER	REMOTE	VERTIC	2	1,928	150	2,475	5	
OLD BADGER	FOX RIVER	REMOTE	HORIZO	2	1,907	180	1,515	6	
RAPIDE CROCHE	FOX RIVER	REMOTE	VERTIC	4	1,926	90	800	7	
Total							17,323		

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 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)			
20	19	1,988	4	22,162	3,100	3,875	6,200	6,200	1
22	22	1,940	2	9,507	2,400	3,000	2,400	2,400	2
22	22	1,942	2	9,507	2,400	3,000	2,400	2,400	3
14	14	1,948	2	7,750	1,100	1,375	3,300	3,300	4
24	24	1,928	2	11,589	1,800	2,200	3,600	3,600	5
22	22	1,907	2	6,643	1,000	1,100	2,000	2,000	6
9	9	1,926	2	4,084	600	750	2,400	2,400	7
Total				71,242	12,400	15,300	22,300	22,300	

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	"OO" SUB ANN STREET		BADGER	Comb Loc 1	Comb Loc 2	1
Voltage--High Side	34	34	34	34	138	2
Voltage--Low Side	12	12	12	12	12	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	10,500	10,000	22,500	22,500	100,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
9						
Kwh Output	20,674	35,232			9,041	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation	DELANGLADE	JACKSON	Rosehill	Thilmany	16
Voltage--High Side	34	12	34	34	17
Voltage--Low Side	12	2	12	12	18
Num. of Main Transformers in Operation	1	2	1	2	19
Capacity of Transformers in kVA	10,500	3,000	22,500	60,000	20
Number of Spare Transformers on Hand	0	1	0	0	21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
24					
Kwh Output	35,174			56,016	25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
39					
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	11,022	3,734	165,999	1
Acquired during year	318	129	8,041	2
Total	11,340	3,863	174,040	3
Retired during year	32	19	460	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	11,308	3,844	173,580	6
Number end of year accounted for as follows:				7
In customers' use	11,153	3,273	141,685	8
In utility's use	30	1	500	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	125	570	31,395	12
Total end of year	11,308	3,844	173,580	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	94	85,446	1
Mercury Vapor	400	23	45,287	2
Sodium Vapor	100	967	464,160	3
Sodium Vapor	250	533	721,149	4
Sodium Vapor	400	83	161,435	5
Total		1,700	1,477,477	
Ornamental				
Mercury Vapor	100	24	11,520	6
Mercury Vapor	250	31	41,943	7
Mercury Vapor	400	64	124,480	8
Total		119	177,943	
Other				
NONE		0		9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account #536 Water for Power - Increase is due to \$127,759 paid to FERC (under protest) for the Headwater Benefits assessment. A nonrecurring cost to relicense the Little Chute Hydro Plant was incurred in 1996.

Account #537 Hydraulic Expenses - Decrease due to nonrecurring costs incurred in 1996 to maintain dam boards, pins, and clearing of ice.

Account #538 Electric Expenses - Continued decrease of maintenance to generators.

Account #541 Maint. Supervision and Engineering - Increased supervision of the hydro plant.

Account #543 Maint. of Reservoirs, Dams, and Waterways - Reduced maintenance

Account #544 Maint. of Electric Plant - Nonrecurring cost of approx. \$42,000 incurred in 1996 for maintenance of turbines at the Combined Locks plant. Reduced maintenance in 1997.

Account #553 Maint. of Generating and Electric Plant - Increase due to replacement of cracked cylinder (\$22,000), maintenance of turbines and generators at the Combined Locks plant (\$28,000), and gas turbine combustion inspection (\$99,000).

Account #571 Maint. of Overhead Lines - Utility expended no dollars for maintenance of overhead transmission lines in 1997.

Account #580 Operation Supervision and Engineering - Increase in labor geared toward distribution lines.

Account #582 Station Expenses - Decrease in labor time charged to the substations.

Account #592 Maintenance of Station Equipment - Increase due to repairs at the Badger substation (\$22,000), Delanglade substation (\$17,000), and Thilmany outage work (\$21,000).

Account #593 Maintenance of Overhead Lines - Additional expense incurred due to general line repair including increased tree trimming (\$55,000).

Account #594 Maintenance of Underground Lines - In 1996 Labor was geared toward new construction. In 1997, labor was more consistent with prior years.

Account #904 Uncollectible Accounts - Large commercial account resulted in an increase of approx. \$20,000 in 1996. Due to this, the uncollectible account balance was adjusted in 1997.

Account #921 Office Supplies and Expenses - Increase due to remodeling of the office areas.

Account #930 Miscellaneous General Expenses - Increase due to remodeling of the office areas.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements is not provided. The work order information, including a brief description, can be furnished to you on LOTUS spreadsheets upon request.

Adjustments appearing in column (f) resulted from Continuing Property Records (CPR) Reconciliations.

Electric Energy Account (Page E-13)

The number reported for Sales to Ultimate Customer was changed to agree with page E-14 per call from utility. 6/4/98 ele

Production Statistics (Page E-18)

Diesel and Gas Turbine is leased to WPPI

Internal Combustion Generation Plants (Page E-19)

Due to limitations of the software, data was entered as 9999 for the Gas Turbine when actual exceeded the maximum limits of the program. For the Gas Turbine the following data should be used:

Rated h.p. each unit	25,000
Rated Unit Capacity kW	20,000
Rated Unit Capacity kVA	21,176
Total rated capacity kW (m)	20,000
Total rated capacity kW (n)	20,000
