



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: LAKE MILLS LIGHT & WATER

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Principal Office: 307 N. CP AVENUE  
LAKE MILLS, WI 53551

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For the Year Ended: DECEMBER 31, 1997

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**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.*

### SIGNATURE PAGE

I \_\_\_\_\_ of  
(Person responsible for accounts)

\_\_\_\_\_  
Lake Mills Light & Water , certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts) (Date)

\_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** LAKE MILLS LIGHT & WATER

**Utility Address:** 307 N. CP AVENUE  
LAKE MILLS, WI 53551

**When was utility organized?** 12/31/1911

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MR JAMES E HEILMAN

**Title:** CITY CLERK

**Office Address:**

103 CHURCH STREET  
LAKE MILLS, WI 53551

**Telephone:** (920) 648 - 2344

**Fax Number:** (920) 648 - 2347

**E-mail Address:** NONE

**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:** HAWKINS, ASH, BAPTIE & CO

**Title:**

**Office Address:** HAWKINS, ASH, BAPTIE & CO

99 MILWAUKEE STREET  
P.O. BOX 1508  
LACROSSE, WI 546021508

**Telephone:** (608) 784 - 7737

**Fax Number:** (608) 785 - 2140

**E-mail Address:**

**Date of most recent audit report:** 4/1/1997

**Period covered by most recent audit:** 1996

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR VERNON C JOHNSON

**Title:** CITY MANAGER

**Office Address:**

103 CHURCH STREET  
LAKE MILLS, WI 53551

**Telephone:** (920) 648 - 2344

**Fax Number:** (920) 648 - 2347

**E-mail Address:** NONE

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

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NONE

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**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

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

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,108,379	3,881,743	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,364,253	3,179,539	2
Depreciation Expense (403)	219,447	211,386	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	195,413	195,691	5
<b>Total Operating Expenses</b>	<b>3,779,113</b>	<b>3,586,616</b>	
<b>Net Operating Income</b>	<b>329,266</b>	<b>295,127</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>329,266</b>	<b>295,127</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	3,210	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	81,770	29,667	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>81,770</b>	<b>32,877</b>	
<b>Total Income</b>	<b>411,036</b>	<b>328,004</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>411,036</b>	<b>328,004</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	123,888	65,686	14
Amortization of Debt Discount and Expense (428)	3,405	3,742	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	39,349	59,323	17
Other Interest Expense (431)	838	76	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>167,480</b>	<b>128,827</b>	
<b>Net Income</b>	<b>243,556</b>	<b>199,177</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,536,857	2,344,581	20
Balance Transferred from Income (433)	243,556	199,177	21
Miscellaneous Credits to Surplus (434)	0	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)	9,078	6,901	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,771,335</b>	<b>2,536,857</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest Income	81,770	5
<b>Total (Acct. 419):</b>	<b>81,770</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
Appropriations to Municipal Funds	9,078	12
<b>Total (Acct. 439)--Debit:</b>	<b>9,078</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		36			36	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials		36			36	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>36</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	431,579	3,676,800	0	0	4,108,379	1
Less: interdepartmental sales	0		0		0	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		1,905			1,905	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>431,579</b>	<b>3,674,895</b>	<b>0</b>	<b>0</b>	<b>4,106,474</b>	

### 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	115,864	4,760	120,624	1
Electric operating expenses	234,545	14,281	248,826	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	6,326		6,326	8
Electric utility plant accounts	53,740		53,740	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	19,041	(19,041)	0	18
All other accounts	14,647		14,647	19
<b>Total Payroll</b>	<b>444,163</b>	<b>0</b>	<b>444,163</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,549,768	7,910,883	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,218,845	2,986,048	2
<b>Net Utility Plant</b>	<b>5,330,923</b>	<b>4,924,835</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	17,597	17,597	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,139	4,139	4
<b>Net Nonutility Property</b>	<b>13,458</b>	<b>13,458</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	2,876,476	653,352	7
<b>Total Other Property and Investments</b>	<b>2,889,934</b>	<b>666,810</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	2,512	1,453	8
Temporary Cash Investments (132)	84,512	76,261	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	367,445	309,121	11
Other Accounts Receivable (143)	119,450	129,013	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	60,764	102,364	14
Materials and Supplies (150)	213,904	230,717	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>848,587</b>	<b>848,929</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	39,123	14,607	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	191,493	0	20
<b>Total Deferred Debits</b>	<b>230,616</b>	<b>14,607</b>	
<b>Total Assets and Other Debits</b>	<b>9,300,060</b>	<b>6,455,181</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	39,591	39,591	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	2,771,335	2,536,857	23
<b>Total Proprietary Capital</b>	<b>2,810,926</b>	<b>2,576,448</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,352,586	1,009,784	24
Advances from Municipality (223)	534,704	565,461	25
Other Long-Term Debt (224)	195,000	260,000	26
<b>Total Long-Term Debt</b>	<b>4,082,290</b>	<b>1,835,245</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		27
Accounts Payable (232)	245,241	279,237	28
Payables to Municipality (233)	127,613	105,546	29
Customer Deposits (235)	6,540	8,035	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	80,060	34,643	32
Other Current and Accrued Liabilities (238)	49,712	52,505	33
<b>Total Current and Accrued Liabilities</b>	<b>509,166</b>	<b>479,966</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	138,733	68,787	36
<b>Total Deferred Credits</b>	<b>138,733</b>	<b>68,787</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,758,945	1,494,735	41
<b>Total Liabilities and Other Credits</b>	<b>9,300,060</b>	<b>6,455,181</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	3,192,753	0	0	5,235,598	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	121,417				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>3,314,170</b>	<b>0</b>	<b>0</b>	<b>5,235,598</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	783,939	0	0	2,434,906	10
<b>Total Accumulated Provision</b>	<b>783,939</b>	<b>0</b>	<b>0</b>	<b>2,434,906</b>	
<b>Net Utility Plant</b>	<b>2,530,231</b>	<b>0</b>	<b>0</b>	<b>2,800,692</b>	

## 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)	
<b>Balance first of year</b>	729,574	2,256,474			<b>2,986,048</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	48,627	170,820			<b>219,447</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,243				<b>6,243</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation equipment		17,982			<b>17,982</b>	<b>9</b>
Salvage		8,076			<b>8,076</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>54,870</b>	<b>196,878</b>	<b>0</b>	<b>0</b>	<b>251,748</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	505	16,887			<b>17,392</b>	<b>15</b>
Cost of removal		1,559			<b>1,559</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>505</b>	<b>18,446</b>	<b>0</b>	<b>0</b>	<b>18,951</b>	<b>19</b>
<b>Balance End of Year</b>	<b>783,939</b>	<b>2,434,906</b>	<b>0</b>	<b>0</b>	<b>3,218,845</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**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
<b>Other (specify):</b>					
BOATHOUSE AND LAND	17,597			17,597	2
<b>Total Nonutility Property (121)</b>	<b>17,597</b>	<b>0</b>	<b>0</b>	<b>17,597</b>	
Less accum. prov. depr. & amort. (122)	4,139			4,139	3
<b>Net Nonutility Property</b>	<b>13,458</b>	<b>0</b>	<b>0</b>	<b>13,458</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation			191,453		191,453	209,459	1
Other					0		2
<b>Total Electric Utility</b>					<b>191,453</b>	<b>209,459</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	191,453	209,459	1
Water utility	22,451	21,258	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<b>213,904</b>	<b>230,717</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1992 Bonds	3,405	0	11,202	1
1997 Bonds	0	0	27,921	2
<b>Total</b>			<b>39,123</b>	
<b>Unamortized premium on debt (251)</b>				
<b>Total</b>			<b>0</b>	3

**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	39,591	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>39,591</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 BOND ISSUE	04/01/1992	04/01/2004	6.00%	897,586	<b>1</b>
1997 BOND ISSUE	04/04/1997	04/01/2011	5.00%	2,455,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,352,586</b>	

**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)	
<b>Advances (223)</b>					
ADVANCE FROM SEWER UTILITY	04/01/1991	04/01/2001	7.00%	531,172	1
ADVANCE FROM MUNI-STATE TRUST FUND	10/21/1988	03/15/1998	6.00%	3,532	2
<b>Total for Account 223</b>				<b>534,704</b>	
<b>Other Long-Term Debt (224)</b>					
G.O. PROMISSORY NOTE	07/11/1995	07/11/2000	6.00%	195,000	3
<b>Total for Account 224</b>				<b>195,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	60,913	2
Charged electric department expense	135,886	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>196,799</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	151,774	6
Social Security taxes	25,211	7
PSC Remainder Assessment	4,948	8
<b>Other (explain):</b>		
Gross Revenues	14,866	9
<b>Total payments and other debits</b>	<b>196,799</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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)	
<b>Bonds (221)</b>					
1992 Mortgage Revenue Bonds	16,069	59,437	59,708	15,798	1
1997 Mortgage Revenue Bonds		47,375		47,375	2
<b>Subtotal</b>	<b>16,069</b>	<b>106,812</b>	<b>59,708</b>	<b>63,173</b>	
<b>Advances from Municipality (223)</b>					
Advance from Sewer	10,198	39,349	39,830	9,717	3
<b>Subtotal</b>	<b>10,198</b>	<b>39,349</b>	<b>39,830</b>	<b>9,717</b>	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund Loan	336	256	423	169	4
G.O. Loan 1995	7,091	13,195	14,982	5,304	5
G.O. Loan 1997		3,625	3,625	0	6
<b>Subtotal</b>	<b>7,427</b>	<b>17,076</b>	<b>19,030</b>	<b>5,473</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	949	838	90	1,697	7
<b>Subtotal</b>	<b>949</b>	<b>838</b>	<b>90</b>	<b>1,697</b>	
<b>Total</b>	<b>34,643</b>	<b>164,075</b>	<b>118,658</b>	<b>80,060</b>	

**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	1,037,171	457,564				<b>1,494,735</b>	1
<b>Add credits during year:</b>							
For Services	21,589	32,605				<b>54,194</b>	2
For Mains	100,112					<b>100,112</b>	3
<b>Other (specify):</b>							
Water Impact Fees	109,904					<b>109,904</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,268,776</b>	<b>490,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,758,945</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
Special Assessments	74,380	3
Water Impact Fees	141,929	4
Reserve for Princ & Int pmts on Revenue Bonds	214,607	5
L&W Bond Proceeds	1,993,003	6
Reserve for Revenue Bonds	320,618	7
Reserve for Depreciation	87,214	8
Reserve for Loan Payments	44,725	9
<b>Total (Acct. 125):</b>	<b>2,876,476</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	91,861	11
Electric	275,584	12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>367,445</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	93,346	15
Merchandising, jobbing and contract work		16
<b>Other (specify):</b>		
Other Accounts Receivable	26,104	17
<b>Total (Acct. 143):</b>	<b>119,450</b>	
<b>Receivables from Municipality (145):</b>		
City Receivables	6,428	18
Sewer Receivables(Joint Metering)	26,602	19
Tax Roll	3,221	20
Fire Protection	5,871	21
Misc	846	22

### 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)	
<b>Receivables from Municipality (145):</b>		
Light & Water Billings	17,796	23
<b>Total (Acct. 145):</b>	<b>60,764</b>	
<b>Prepayments (165):</b>		
NONE		24
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		25
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
Land Testing	17,975	26
Deferred & Special Assessments	173,518	27
<b>Total (Acct. 183):</b>	<b>191,493</b>	
<b>Payables to Municipality (233):</b>		
Refuse Collection	14,831	28
Sewer Collection	93,347	29
Interest on Advance	19,435	30
<b>Total (Acct. 233):</b>	<b>127,613</b>	
<b>Other Deferred Credits (253):</b>		
Special & Deferred Assessments	138,733	31
<b>Total (Acct. 253):</b>	<b>138,733</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	2,987,400	5,162,144	0	0	8,149,544	1
Materials and Supplies	21,854	200,456	0	0	222,310	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	756,756	2,345,690	0	0	3,102,446	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,152,973	473,866	0	0	1,626,839	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,099,525</b>	<b>2,543,044</b>	<b>0</b>	<b>0</b>	<b>3,642,569</b>	
Net Operating Income	111,530	217,736	0	0	329,266	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>10.14%</b>	<b>8.56%</b>	<b>N/A</b>	<b>N/A</b>	<b>9.04%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	39,591	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,654,096	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,693,687</b>	
<b>Net Income</b>		
Net Income	243,556	5
<b>Percent Return on Proprietary Capital</b>	<b>9.04%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

**FINANCIAL SECTION FOOTNOTES**

**Identification and Ownership (Page iv)**

7/27/99, ele: no longer reviewed in 1998 report

October 15, 1998

Mr. James Heilman, Clerk  
Lake Mills Light and Water Department  
103 Church Street  
Lake Mills, WI 53551-1404

Re: 1997 Analytical Review File DWCCA-3000-RL

Dear Mr. Heilman:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted the amount of taxes accrued charged the water department, page F-16, does not agree with the amount reported on page W-1 for taxes. Please explain. This was brought to your attention in our 1996 review also.
2. During our review of page W-17, we noted data was not provided for hydrants operated, number of valves end of year, and number of valves operated during the year. Please provide this information and continue this procedure in the future.
3. During our review we noted Other Utility use water reported on page W-10, was for making ice rinks. This is not utility use water, and should be billed to the municipality. You may backbill up to two years for this type of unbilled water. Please bill the municipality in the future for all water used by the municipality.

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

Sincerely,

Roselee Losenegger  
Financial Specialist

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## FINANCIAL SECTION FOOTNOTES

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Division of Water, Compliance, and Consumer Affairs

RL:mo:W:\COMPL\ROSELEE\3000 Lake Mills.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	422,993	1
<b>Total Sales of Water</b>	<b>422,993</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	2,662	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,924	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>8,586</b>	
<b>Total Operating Revenues</b>	<b>431,579</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	45,740	9
Water Treatment Expenses (630-635)	18,750	10
Transmission and Distribution Expenses (640-655)	59,933	11
Customer Accounts Expenses (901-904)	17,608	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	69,864	14
<b>Total Operation and Maintenance Expenses</b>	<b>211,895</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	48,627	15
Amortization Expense (404-407)	0	16
Taxes (408)	59,527	17
<b>Total Other Operating Expenses</b>	<b>108,154</b>	
<b>Total Operating Expenses</b>	<b>320,049</b>	
<b>NET OPERATING INCOME</b>	<b>111,530</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,789	84,752	139,905	4
Commercial	203	75,412	73,323	5
Industrial	14	46,036	34,098	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,006</b>	<b>206,200</b>	<b>247,326</b>	
Private Fire Protection Service (462)	12		5,986	7
Public Fire Protection Service (463)	1		127,012	8
Other Sales to Public Authorities (464)	13	65,190	42,669	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,032</b>	<b>271,390</b>	<b>422,993</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	127,012	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>127,012</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Misc Service Revenues	2,662	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,662</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,855	10
<b>Other (specify):</b>		
Misc services	69	11
<b>Total Other Water Revenues (474)</b>	<b>5,924</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	15,748	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	26,563	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	3,429	9
<b>Total Pumping Expenses</b>	<b>45,740</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	5,281	10
Chemicals (631)	13,469	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>18,750</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	15,618	14
Operation Supplies and Expenses (641)	4,254	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	23,750	17
Maintenance of Services (652)	5,568	18
Maintenance of Meters (653)	6,217	19
Maintenance of Hydrants (654)	4,464	20
Maintenance of Other Plant (655)	62	21
<b>Total Transmission and Distribution Expenses</b>	<b>59,933</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,765	<b>22</b>
Accounting and Collecting Labor (902)	12,843	<b>23</b>
Supplies and Expenses (903)		<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>17,608</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	13,710	<b>27</b>
Office Supplies and Expenses (921)	5,727	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	11,707	<b>30</b>
Property Insurance (924)	1,367	<b>31</b>
Injuries and Damages (925)	1,291	<b>32</b>
Employee Pensions and Benefits (926)	31,880	<b>33</b>
Regulatory Commission Expenses (928)	1,820	<b>34</b>
Miscellaneous General Expenses (930)	1,885	<b>35</b>
Transportation Expenses (933)		<b>36</b>
Maintenance of General Plant (935)	477	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>69,864</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>211,895</b>	

**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		54,559	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,272	2
<b>Net property tax equivalent</b>		<b>52,287</b>	
Social Security		6,696	3
PSC Remainder Assessment		544	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>59,527</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.269301				2
County tax rate	mills		5.343558				3
Local tax rate	mills		9.802260				4
School tax rate	mills		13.040613				5
Voc. school tax rate	mills		2.001571				6
Other tax rate - Local	mills						7
Other tax rate - Non-Local	mills						8
<b>Total tax rate</b>	mills		<b>30.457303</b>				9
Less: state credit	mills		2.243914				10
<b>Net tax rate</b>	mills		<b>28.213389</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		<b>9.802260</b>				12
Combined School Tax Rate	mills		<b>15.042184</b>				13
Other Tax Rate - Local	mills						14
<b>Total Local &amp; School Tax</b>	mills		<b>24.844444</b>				15
<b>Total Tax Rate</b>	mills		<b>30.457303</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.815714</b>				17
<b>Total tax net of state credit</b>	mills		<b>28.213389</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>23.014052</b>				19
Utility Plant, Jan. 1	\$	<b>2,782,396</b>	2,782,396				20
Materials & Supplies	\$	<b>21,259</b>	21,259				21
<b>Subtotal</b>	\$	<b>2,803,655</b>	<b>2,803,655</b>				22
Less: Plant Outside Limits	\$	<b>0</b>	0				23
<b>Taxable Assets</b>	\$	<b>2,803,655</b>	<b>2,803,655</b>				24
Assessment Ratio	dec.		0.740600				25
<b>Assessed Value</b>	\$	<b>2,076,387</b>	<b>2,076,387</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>23.014052</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>47,786</b>	<b>47,786</b>				28
Tax Equivalent per 1994 PSC Report	\$	54,559					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>54,559</b>					31

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	98,531		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>98,531</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	477		12
Structures and Improvements (321)	123,484		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	120,688		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>244,649</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	1,000		21
Structures and Improvements (331)	2,418		22
Water Treatment Equipment (332)	8,572		23
<b>Total Water Treatment Plant</b>	<b>11,990</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,707		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 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)			98,531 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>98,531</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			477 12
Structures and Improvements (321)			123,484 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			120,688 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>244,649</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			1,000 21
Structures and Improvements (331)			2,418 22
Water Treatment Equipment (332)			8,572 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>11,990</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			1,707 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	205,580		26
Transmission and Distribution Mains (343)	1,309,562	349,639	27
Fire Mains (344)			28
Services (345)	237,431	22,168	29
Meters (346)	245,129	6,700	30
Hydrants (348)	206,637	32,429	31
Other Transmission and Distribution Plant (349)	2,510		32
<b>Total Transmission and Distribution Plant</b>	<b>2,208,556</b>	<b>410,936</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)	18,051		34
Office Furniture and Equipment (391)	69,167		35
Computer Equipment (391.1)	931		36
Transportation Equipment (392)	7,825		37
Stores Equipment (393)	39,277		38
Tools, Shop and Garage Equipment (394)	19,961	274	39
Laboratory Equipment (395)	2,537		40
Power Operated Equipment (396)	4,500		41
Communication Equipment (397)	56,073		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>218,322</b>	<b>274</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,782,048</b>	<b>411,210</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>2,782,048</b>	<b>411,210</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			205,580 26
Transmission and Distribution Mains (343)			1,659,201 27
Fire Mains (344)			0 28
Services (345)			259,599 29
Meters (346)	505		251,324 30
Hydrants (348)			239,066 31
Other Transmission and Distribution Plant (349)			2,510 32
<b>Total Transmission and Distribution Plant</b>	<b>505</b>	<b>0</b>	<b>2,618,987</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			18,051 34
Office Furniture and Equipment (391)			69,167 35
Computer Equipment (391.1)			931 36
Transportation Equipment (392)			7,825 37
Stores Equipment (393)			39,277 38
Tools, Shop and Garage Equipment (394)			20,235 39
Laboratory Equipment (395)			2,537 40
Power Operated Equipment (396)			4,500 41
Communication Equipment (397)			56,073 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>218,596</b>
<b>Total utility plant in service directly assignable</b>	<b>505</b>	<b>0</b>	<b>3,192,753</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>505</b>	<b>0</b>	<b>3,192,753</b>

## 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			26,566	<b>26,566</b>	1
February			23,755	<b>23,755</b>	2
March			25,860	<b>25,860</b>	3
April			24,984	<b>24,984</b>	4
May			26,296	<b>26,296</b>	5
June			27,475	<b>27,475</b>	6
July			29,464	<b>29,464</b>	7
August			27,638	<b>27,638</b>	8
September			27,816	<b>27,816</b>	9
October			25,945	<b>25,945</b>	10
November			23,994	<b>23,994</b>	11
December			24,797	<b>24,797</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>314,590</b>	<b>314,590</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				219	13
Less: Other utility use				303	14
Other utility use explanation:					15
Offices, ice rinks and fire department					
Water pumped into distribution system				<b>314,068</b>	16
Less: Water sold				271,390	17
Losses and unaccounted for				<b>42,678</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>14%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,189	21
Date of maximum: 9/3/1997					22
Cause of maximum:					23
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year				560	24
Date of minimum: 6/21/1997					25
Total KWH used for pumping for the year				426,840	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

### SOURCES OF WATER SUPPLY - GROUND WATERS

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Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

**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	4	4-A	4-B	1
Location	FRANKLIN STREET	FRANKLIN STREET 4-A	FRANKLIN STREET 4-B	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	GOULDS	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1994	1968	1968	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,300	1,250	750	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	FAIRBANKS MORSE	FAIRBANKS MORSE	9 10
Year Installed	1968	1968	1968	11
Type	OTHER	OTHER	OTHER	12
Horsepower	75	75	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	5-A		14
Location	PINE STREET	PINE STREET		15
Purpose	P	B		16
Destination	R	D		17
Pump Manufacturer	LAYNE	WORTHINGTON		18
Year Installed	1980	1980		19
Type	VERTICAL TURBINE	CENTRIFUGAL		20
Actual Capacity (gpm)	1,300	1,250		21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS		22 23
Year Installed	1980	1980		24
Type	OTHER	OTHER		25
Horsepower	60	75		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	4	5	TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1968	1980	1958	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	16	9	30	6
Total capacity in gallons	400,000	100,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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	T	2.000	175				175
M	T	4.000	23,926				23,926
M	T	6.000	71,233	33			71,266
M	T	8.000	18,747	2,428			21,175
M	T	10.000	27,790	1,512			29,302
M	D	12.000	7,389	3,927			11,316
<b>Total Within Municipality</b>			<b>149,260</b>	<b>7,900</b>	<b>0</b>	<b>0</b>	<b>157,160</b>
<b>Total Utility</b>			<b>149,260</b>	<b>7,900</b>	<b>0</b>	<b>0</b>	<b>157,160</b>

### 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)	
P	0.500	1				1		1
L	0.625	513				513		2
M	0.750	710				710	50	3
L	1.000	4	32			36		4
M	1.000	311				311	38	5
M	1.250	9				9	5	6
M	1.500	38				38	4	7
M	2.000	15				15	2	8
M	3.000	1				1		9
M	4.000	14				14		10
M	6.000	5	1			6		11
M	8.000	5				5		12
<b>Total Utility</b>		<b>1,626</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>1,659</b>	<b>99</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,171		12		2,159	141	1
0.750	9	1		17	27		2
1.000	48		1		47	5	3
1.250	1				1		4
1.500	5	2			7		5
2.000	14				14		6
3.000	10				10		7
4.000	4				4	3	8
6.000	2				2	1	9
<b>Total:</b>	<b>2,264</b>	<b>3</b>	<b>13</b>	<b>17</b>	<b>2,271</b>	<b>150</b>	

#### 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	1,818	108	2	6	1	224	2,159	1
0.750	6		13			8	27	2
1.000	11	32	2	1	1		47	3
1.250		1					1	4
1.500		6		1			7	5
2.000		6	2	4	1	1	14	6
3.000		4	1	1		4	10	7
4.000		1	1			2	4	8
6.000			1			1	2	9
<b>Total:</b>	<b>1,835</b>	<b>158</b>	<b>22</b>	<b>13</b>	<b>3</b>	<b>240</b>	<b>2,271</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	300	14			314	2
<b>Total Fire Hydrants</b>	<b>300</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>314</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-15)

Column E: 5238ft main added for new well in progress financed by bond issue  
1843ft main added to subdivision financed by contractor  
819 ft main added by special assessments

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### Water Services (Page W-16)

26 services added and financed by contractor of subdivision  
7 services added by special assessment

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### Meters (Page W-17)

Line 2: Physical count of 3/4" meters shows some were omitted back in time.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	3,638,124	1
<b>Total Sales of Electricity</b>	<b>3,638,124</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	11,632	2
Miscellaneous Service Revenues (451)	5,550	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	20,580	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	914	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>38,676</b>	
<b>Total Operating Revenues</b>	<b>3,676,800</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	2,681,560	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	181,486	11
Customer Accounts Expenses (901-904)	62,425	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	226,887	14
<b>Total Operation and Maintenance Expenses</b>	<b>3,152,358</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	170,820	15
Amortization Expense (404-407)	0	16
Taxes (408)	135,886	17
<b>Total Other Expenses</b>	<b>306,706</b>	
<b>Total Operating Expenses</b>	<b>3,459,064</b>	
<b>NET OPERATING INCOME</b>	<b>217,736</b>	

### 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)	
<b>Forfeited Discounts (450):</b>		
Late Payment Penalties	11,632	1
<b>Total Forfeited Discounts (450)</b>	<b>11,632</b>	
<b>Miscellaneous Service Revenues (451):</b>		
Misc Services	5,550	2
<b>Total Miscellaneous Service Revenues (451)</b>	<b>5,550</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		3
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
Office Building Rents	20,580	4
<b>Total Rent from Electric Property (454)</b>	<b>20,580</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		5
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
Misc revenue & sales tax commission	914	6
<b>Total Other Electric Revenues (456)</b>	<b>914</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		7
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	2,681,560	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>2,681,560</b>	
<b>Total Power Production Expenses</b>	<b>2,681,560</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	24,513	21
Line and Station Supplies and Expenses (562)	12,299	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	8,284	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	5,651	26
Maintenance of Structures and Equipment (571)	2,234	27
Maintenance of Lines (572)	115,198	28
Maintenance of Line Transformers (573)	2,834	29
Maintenance of Street Lighting and Signal Systems (574)	10,100	30
Maintenance of Meters (575)	373	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>181,486</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	15,299	33
Accounting and Collecting Labor (902)	44,510	34
Supplies and Expenses (903)	711	35
Uncollectible Accounts (904)	1,905	36
<b>Total Customer Accounts Expenses</b>	<b>62,425</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	40,149	<b>38</b>
Office Supplies and Expenses (921)	30,512	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	36,338	<b>41</b>
Property Insurance (924)	4,100	<b>42</b>
Injuries and Damages (925)	3,872	<b>43</b>
Employee Pensions and Benefits (926)	96,783	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	12,402	<b>46</b>
Transportation Expenses (933)		<b>47</b>
Maintenance of General Plant (935)	2,731	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>226,887</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>3,152,358</b>	

### 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		97,216	1
Social Security		19,400	2
Wisconsin Gross Receipts Tax		14,866	3
PSC Remainder Assessment		4,404	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>135,886</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.269301				3
County tax rate	mills		5.343558				4
Local tax rate	mills		9.802260				5
School tax rate	mills		13.040613				6
Voc. school tax rate	mills		2.001571				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>30.457303</b>				10
Less: state credit	mills		2.243914				11
<b>Net tax rate</b>	mills		<b>28.213389</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.802260</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.042184</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>24.844444</b>				17
<b>Total Tax Rate</b>	mills		<b>30.457303</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.815714</b>				19
<b>Total tax net of state credit</b>	mills		<b>28.213389</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.014052</b>				21
Utility Plant, Jan. 1	\$	<b>5,088,691</b>	5,088,691				22
Materials & Supplies	\$	<b>209,459</b>	209,459				23
<b>Subtotal</b>	\$	<b>5,298,150</b>	<b>5,298,150</b>				24
Less: Plant Outside Limits	\$	<b>554,063</b>	554,063				25
<b>Taxable Assets</b>	\$	<b>4,744,087</b>	<b>4,744,087</b>				26
Assessment Ratio	dec.		0.740600				27
<b>Assessed Value</b>	\$	<b>3,513,471</b>	<b>3,513,471</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.014052</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>80,859</b>	<b>80,859</b>				30
Tax Equivalent per 1994 PSC Report	\$	97,216					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>97,216</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<u>0</u>	<u>0</u>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
<b>Total Hydraulic Production Plant</b>	<u>0</u>	<u>0</u>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
<b>Total Other Production Plant</b>	<u>0</u>	<u>0</u>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

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

## ELECTRIC UTILITY PLANT IN SERVICE

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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)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			26
Station Equipment (353)	7,826		27
Towers and Fixtures (354)			28
Poles and Fixtures (355)	10,594		29
Overhead Conductors and Devices (356)	11,254		30
Underground Conduit (357)			31
Underground Conductors and Devices (358)	43,682		32
Roads and Trails (359)			33
<b>Total Transmission Plant</b>	<b>73,356</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	6,892		34
Structures and Improvements (361)	8,313		35
Station Equipment (362)	1,069,699	830	36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	424,076	18,821	38
Overhead Conductors and Devices (365)	716,352	26,097	39
Underground Conduit (366)	41,136	3,803	40
Underground Conductors and Devices (367)	438,170	30,296	41
Line Transformers (368)	539,315	18,380	42
Services (369)	518,052	23,801	43
Meters (370)	193,747	14,514	44
Installations on Customers' Premises (371)	25,255		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	122,136	19,285	47
<b>Total Distribution Plant</b>	<b>4,103,143</b>	<b>155,827</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	50,181		48
Structures and Improvements (390)	445,390		49
Office Furniture and Equipment (391)	62,255		50
Computer Equipment (391.1)	36,599		51
Transportation Equipment (392)	195,716		52
Stores Equipment (393)	1,238		53
Tools, Shop and Garage Equipment (394)	40,728	7,968	54
Laboratory Equipment (395)	17,439		55
Power Operated Equipment (396)	42,887		56
Communication Equipment (397)	19,505		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			7,826 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			10,594 29
Overhead Conductors and Devices (356)			11,254 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			43,682 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>73,356</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			6,892 34
Structures and Improvements (361)			8,313 35
Station Equipment (362)			1,070,529 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,748		441,149 38
Overhead Conductors and Devices (365)	800		741,649 39
Underground Conduit (366)			44,939 40
Underground Conductors and Devices (367)	403		468,063 41
Line Transformers (368)	12,371		545,324 42
Services (369)	113		541,740 43
Meters (370)	1,413		206,848 44
Installations on Customers' Premises (371)			25,255 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	39		141,382 47
<b>Total Distribution Plant</b>	<b>16,887</b>	<b>0</b>	<b>4,242,083</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			50,181 48
Structures and Improvements (390)			445,390 49
Office Furniture and Equipment (391)			62,255 50
Computer Equipment (391.1)			36,599 51
Transportation Equipment (392)			195,716 52
Stores Equipment (393)			1,238 53
Tools, Shop and Garage Equipment (394)			48,696 54
Laboratory Equipment (395)			17,439 55
Power Operated Equipment (396)			42,887 56
Communication Equipment (397)			19,505 57

### ELECTRIC UTILITY PLANT IN SERVICE

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
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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)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	253		58
Other Tangible Property (399)			59
<b>Total General Plant</b>	<b>912,191</b>	<b>7,968</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,088,690</b>	<b>163,795</b>	
<u>Common Utility Plant Allocated to Electric Department</u>			<b>60</b>
 <b>Total utility plant in service</b>	<b>5,088,690</b>	<b>163,795</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			253 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>920,159</b>
<b>Total utility plant in service directly assignable</b>	<b>16,887</b>	<b>0</b>	<b>5,235,598</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>16,887</b>	<b>0</b>	<b>5,235,598</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.00	37.20	<b>1</b>
7.2/12.5 kV (12kV)	0.00	0.00	<b>2</b>
14.4/24.9 kV (25kV)	0.50	0.50	<b>3</b>
<b>Other:</b>			
NONE	0.00	0.00	<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	0.00	22.38	<b>5</b>
7.2/12.5 kV (12kV)	0.00	0.00	<b>6</b>
14.4/24.9 kV (25kV)	0.00	4.02	<b>7</b>
<b>Other:</b>			
NONE	0.00	0.00	<b>8</b>
<b>Transmission System</b>			
34.5 kV	0.00	0.00	<b>9</b>
69 kV	0.00	0.00	<b>10</b>
115 kV	0.00	0.00	<b>11</b>
138 kV	0.00	0.00	<b>12</b>
<b>Other:</b>			
NONE	0.00	0.00	<b>13</b>

### 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	0	2
Nonfarm Customers	0	3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	92	7
Nonfarm		8
<b>Total</b>	<b>92</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>92</b>	<b>14</b>

### 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	11,151	Friday	01/17/1997	09:00	6,117	<b>1</b>
February	02	10,557	Friday	02/07/1997	09:00	5,356	<b>2</b>
March	03	10,438	Thursday	03/06/1997	09:00	5,571	<b>3</b>
April	04	10,201	Tuesday	04/08/1997	12:00	5,281	<b>4</b>
May	05	10,352	Thursday	05/29/1997	12:00	5,400	<b>5</b>
June	06	14,434	Tuesday	06/24/1997	13:00	6,196	<b>6</b>
July	07	14,467	Wednesday	07/16/1997	14:00	6,887	<b>7</b>
August	08	12,776	Wednesday	08/27/1997	14:00	6,346	<b>8</b>
September	09	11,837	Friday	09/19/1997	12:00	5,793	<b>9</b>
October	10	11,945	Tuesday	10/07/1997	14:00	5,832	<b>10</b>
November	11	10,633	Monday	11/17/1997	18:00	5,539	<b>11</b>
December	12	10,940	Monday	12/08/1997	18:00	5,921	<b>12</b>
<b>Total</b>		<b>139,731</b>				<b>70,239</b>	

**System Name** WPPI SYSTEM

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

Type of Reading	Supplier
60 minutes integrated	WPPI SYSTEM

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	70,239	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>70,239</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	67,820	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	93	22
<b>Total Used by Company</b>	<b>93</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>67,913</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	2,326	27
<b>Total Energy Losses</b>	<b>2,326</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.3116%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>70,239</b>	<b>30</b>

### 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)
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG1	2,570	18,729	1
RURAL SALES	RG2	92	838	2
WATER HEATERS	RW1	299	798	3
<b>Total Sales for Residential Sales</b>		<b>2,961</b>	<b>20,365</b>	
<b>Commercial &amp; Industrial</b>				
SMALL COMMERCIAL	CG1	342	12,300	4
INDUSTRIAL A	CP1	14	5,250	5
INDUSTRIAL B	CP2	27	17,787	6
INDUSTRIAL C	CP3	3	11,298	7
INTERDEPARTMENTAL	ID		440	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>386</b>	<b>47,075</b>	
<b>Public Street &amp; Highway Lighting</b>				
PUBLIC & PRIVATE	MS1	67	380	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>67</b>	<b>380</b>	
<b>Sales for Resale</b>				
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	10
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,414</b>	<b>67,820</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,250,911	(53,361)	1,197,550	1
		56,725	(2,476)	54,249	2
		48,737	(2,497)	46,240	3
<b>0</b>	<b>0</b>	<b>1,356,373</b>	<b>(58,334)</b>	<b>1,298,039</b>	
		831,889	(37,268)	794,621	4
17,534		267,290	(15,587)	251,703	5
41,513	46,539	815,581	(53,329)	762,252	6
23,497	28,194	491,333	(33,111)	458,222	7
		28,804	(1,333)	27,471	8
<b>82,544</b>	<b>74,733</b>	<b>2,434,897</b>	<b>(140,628)</b>	<b>2,294,269</b>	
		47,000	(1,184)	45,816	9
<b>0</b>	<b>0</b>	<b>47,000</b>	<b>(1,184)</b>	<b>45,816</b>	
				0	10
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>82,544</b>	<b>74,733</b>	<b>3,838,270</b>	<b>(200,146)</b>	<b>3,638,124</b>	

### 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 SYSTEM				1
Point of Delivery	EAST EDGE OF TOWN				2
Type of Power Purchased (firm, dump, etc.)	AC				3
Voltage at Which Delivered	24900				4
Point of Metering	EAST EDGE OF TOWN				5
Total of 12 Monthly Maximum Demands -- kW	14,467				6
Average load factor	<b>665.0942%</b>				7
Total Cost of Purchased Power	2,681,560				8
Average cost per kWh	<b>0.0382</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	3,047	3,070			12
February	2,699	2,657			13
March	2,738	2,833			14
April	2,774	2,507			15
May	2,702	2,698			16
June	3,099	3,098			17
July	3,506	3,381			18
August	3,050	3,297			19
September	2,941	2,852			20
October	3,105	2,726			21
November	2,571	2,968			22
December	2,966	2,955			23
<b>Total kWh (000)</b>	<b>35,198</b>	<b>35,042</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

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NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

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.

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	DOWNTOWN	EASTSIDE	PINE ST			1
Voltage--High Side	24,900	24,900	24,900			2
Voltage--Low Side	4,160	4,160	4,160			3
Num. Main Transformers in Operation	1	1	1			4
Capacity of Transformers in kVA	5,000	5,000	5,000			5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

**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	3,643	964	81,838	1
Acquired during year	201	40	2,037	2
<b>Total</b>	<b>3,844</b>	<b>1,004</b>	<b>83,875</b>	<b>3</b>
Retired during year	88	13	1,207	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>3,756</b>	<b>991</b>	<b>82,668</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	3,535	883	78,132	8
In utility's use	17	14	630	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises				11
In stock	204	94	3,906	12
<b>Total end of year</b>	<b>3,756</b>	<b>991</b>	<b>82,668</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	240	195,840	1
Sodium Vapor	100	249	127,452	2
Sodium Vapor	150	3	2,592	3
<b>Total</b>		<b>492</b>	<b>325,884</b>	
<b>Ornamental</b>				
Sodium Vapor	100	11	5,676	4
Sodium Vapor	150	52	44,928	5
Sodium Vapor	175	22	15,504	6
<b>Total</b>		<b>85</b>	<b>66,108</b>	
<b>Other</b>				
NONE				7
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Utility Plant in Service (Page E-06)

365 OH Conductors & Devices: Routine additions for line extensions and subdivisions

368 Transformers Retirements: Routine retirements

369 Services: Routine additions for subdivisions

368 Transformers: Routine additions for subdivisions

370 Meters: Meters and metering equipment for industrial customer

367 URD Conductors & Devices: Underground for subdivision

364 Poles, Towers & Fixtures: Poles for extensions and maintenance

373 Street Lighting & Signal Systems: Installation of street lights in subdivisions

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