



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LODI MUNICIPAL LIGHT AND WATER UTILITY

Principal Office: 113 SOUTH MAIN STREET
LODI, WI 53555

For the Year Ended: DECEMBER 31, 1997

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

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

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

SIGNATURE PAGE

I WILLIAM BRIMMER of
(Person responsible for accounts)

Lodi Municipal Light and Water Utility, 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) 04/03/1998
(Date)

PRESIDENT - UTILITY COMMISSION
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LODI MUNICIPAL LIGHT AND WATER UTILITY

Utility Address: 113 SOUTH MAIN STREET
LODI, WI 53555

When was utility organized? 12/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS AMY GALLAGHER

Title: DIRECTOR OF FINANCE & HUMAN RESOURCES

Office Address:

113 SOUTH MAIN STREET
LODI, WI 53555

Telephone: (608) 592 - 3246

Fax Number: (608) 592 - 4117

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT 239

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT 239

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 2/13/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MARVIN DOLPHIN JR

Title: UTILITY SUPERINTENDENT

Office Address:

113 S. MAIN STREET

P.O. BOX 7398

LODI, WI 53555

Telephone: (608) 592 - 3246

Fax Number: (608) 592 - 4117

E-mail Address:

Name of utility commission/committee: Lodi Utility Commission

Names of members of utility commission/committee:

WILLIAM BRIMMER, PRESIDENT

STEPHEN BROKISH

BRUCE BUSHNELL

JAMES MICHEL

FRANK WINDER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,540,705	1,454,985	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,212,148	1,133,803	2
Depreciation Expense (403)	124,324	119,954	3
Amortization Expense (404-407)	0		4
Taxes (408)	99,527	107,199	5
Total Operating Expenses	1,435,999	1,360,956	
Net Operating Income	104,706	94,029	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	104,706	94,029	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,374	(93)	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	22,460	26,484	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	25,834	26,391	
Total Income	130,540	120,420	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	130,540	120,420	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	39,125	40,805	14
Amortization of Debt Discount and Expense (428)	900	1,510	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	85	227	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	40,110	42,542	
Net Income	90,430	77,878	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	404,079	342,045	20
Balance Transferred from Income (433)	90,430	77,878	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	15,342	15,844	25
Total Unappropriated Earned Surplus End of Year (216)	479,167	404,079	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on special funds and investments	22,460	5
Total (Acct. 419):	22,460	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Appropriated for services	15,342	12
Total (Acct. 439)--Debit:	15,342	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		3,374			3,374	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	3,374	0	0	3,374	

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	251,964	1,288,741	0	0	1,540,705	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	251,964	1,288,741	0	0	1,540,705	

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	53,837		53,837	1
Electric operating expenses	75,290		75,290	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	12,017		12,017	8
Electric utility plant accounts	25,894		25,894	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			0	18
All other accounts	5,048		5,048	19
Total Payroll	172,086	0	172,086	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,860,865	3,711,279	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,475,410	1,357,860	2
Net Utility Plant	2,385,455	2,353,419	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	352,903	343,909	7
Total Other Property and Investments	352,903	343,909	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	166,759	145,648	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	137,119	132,727	11
Other Accounts Receivable (143)	6,058	4,462	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	89,585	82,467	14
Materials and Supplies (150)	118,287	76,155	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	517,808	441,459	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,141	9,041	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	9,986	19,970	20
Total Deferred Debits	18,127	29,011	
Total Assets and Other Debits	3,274,293	3,167,798	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,203,468	1,203,468	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	479,167	404,079	23
Total Proprietary Capital	1,682,635	1,607,547	
LONG-TERM DEBT			
Bonds (221)	566,297	594,589	24
Advances from Municipality (223)	0	3,750	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	566,297	598,339	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	116,554	83,152	28
Payables to Municipality (233)	22,766	10,514	29
Customer Deposits (235)			30
Taxes Accrued (236)	85,337	91,097	31
Interest Accrued (237)	6,425	6,859	32
Other Current and Accrued Liabilities (238)	21,447	19,512	33
Total Current and Accrued Liabilities	252,529	211,134	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	772,832	750,778	41
Total Liabilities and Other Credits	3,274,293	3,167,798	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,608,569	0	0	2,210,475	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)				41,821	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,608,569	0	0	2,252,296	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	379,097	0	0	1,096,313	10
Total Accumulated Provision	379,097	0	0	1,096,313	
Net Utility Plant	1,229,472	0	0	1,155,983	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	349,248	1,008,612			1,357,860	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,584	92,740			124,324	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,099				2,099	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		1,599			1,599	10
Other credits (specify):						11
					0	12
Total credits	33,683	94,339	0	0	128,022	13
Debits during year						14
Book cost of plant retired	3,834	5,939			9,773	15
Cost of removal		699			699	16
Other debits (specify):						17
					0	18
Total debits	3,834	6,638	0	0	10,472	19
Balance End of Year	379,097	1,096,313	0	0	1,475,410	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation			103,497		103,497	63,135	1
Other					0		2
Total Electric Utility					103,497	63,135	

Account	Total End of Year	Amount Prior Year	
Electric utility total	103,497	63,135	1
Water utility	14,790	13,020	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	118,287	76,155	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Mortgage Revenue Bonds	900	428	8,141	1
Total			<u><u>8,141</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,203,468	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,203,468</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)	
1986 Mortgage Revenue Bonds	05/01/1986	05/01/2006	6.00%	206,249	1
1992 Mortgage Revenue Bonds	10/01/1992	05/01/2012	6.00%	360,048	2
Total Bonds (Account 221):				566,297	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	91,097	1
Accruals:		
Charged water department expense	39,751	2
Charged electric department expense	59,776	3
Charged sewer department expense	2,006	4
Other (explain):		
FICA Capitalized	2,022	5
Total Accruals and other credits	103,555	
Taxes paid during year:		
County, state and local taxes	91,032	6
Social Security taxes	14,024	7
PSC Remainder Assessment	1,761	8
Other (explain):		
Gross receipts tax	2,498	9
Total payments and other debits	109,315	
Balance end of year	85,337	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1986 MRB's	2,794	16,078	16,250	2,622	1
1992 MRB's	3,917	23,047	23,161	3,803	2
Subtotal	6,711	39,125	39,411	6,425	
Advances from Municipality (223)					
State Trust Fund Loan	148	85	233	0	3
Subtotal	148	85	233	0	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	6,859	39,210	39,644	6,425	

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	286,148	464,630				750,778	1
Add credits during year:							
For Services	1,166					1,166	2
For Mains						0	3
Other (specify):							
Water meter for sewer plant	1,353					1,353	4
Line extensions & services		19,535				19,535	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	288,667	484,165	0	0	0	772,832	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Bond redemption account	44,633	3
Bond reserve account receivable	132,579	4
Bond depreciation account	50,000	5
Equipment account	104,622	6
Meter replacement account	21,069	7
Total (Acct. 125):	352,903	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		9
Electric	137,119	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	137,119	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
Pole contact rental	3,133	15
Sales tax overpayment	239	16
Lodi Vet Hospital	1,424	17
Water miscellaneous invoices	800	18
Electric miscellaneous invoices	462	19
Total (Acct. 143):	6,058	
Receivables from Municipality (145):		
Receivable from sewer utility	4,744	20
1994 & 1996 tax roll items	1,299	21
1997 tax roll items	2,746	22
Pole contact rental	473	23

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)	
Receivables from Municipality (145):		
Interest paid on advance twice	5,245	24
Miscellaneous	2,747	25
1996 public fire protection	71,611	26
1997 additional public fire protection	720	27
Total (Acct. 145):	89,585	
Prepayments (165):		
NONE		28
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		29
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Substation costs to be amortized	9,986	30
Total (Acct. 183):	9,986	
Payables to Municipality (233):		
Payable to sewer utility	5,682	31
1997 Benefits and wages	14,464	32
Office supplies and expenses	1,593	33
Miscellaneous	1,027	34
Total (Acct. 233):	22,766	
Other Deferred Credits (253):		
NONE		35
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,584,097	2,180,721	0	0	3,764,818	1
Materials and Supplies	13,905	83,316	0	0	97,221	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	364,172	1,052,462	0	0	1,416,634	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	287,407	474,397	0	0	761,804	6
Other (specify):					0	7
Average Net Rate Base	946,423	737,178	0	0	1,683,601	
Net Operating Income	34,572	70,134	0	0	104,706	8
Net Operating Income as a percent of Average Net Rate Base	3.65%	9.51%	N/A	N/A	6.22%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,203,468	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	441,623	3
Other (Specify):		4
Total Average Proprietary Capital	1,645,091	
Net Income		
Net Income	90,430	5
Percent Return on Proprietary Capital	5.50%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	248,261	1
Total Sales of Water	248,261	
Other Operating Revenues		
Forfeited Discounts (470)	786	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,917	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,703	
Total Operating Revenues	251,964	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	40,237	9
Water Treatment Expenses (630-635)	4,150	10
Transmission and Distribution Expenses (640-655)	29,013	11
Customer Accounts Expenses (901-904)	10,515	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	62,142	14
Total Operation and Maintenance Expenses	146,057	
Other Operating Expenses		
Depreciation Expense (403)	31,584	15
Amortization Expense (404-407)		16
Taxes (408)	39,751	17
Total Other Operating Expenses	71,335	
Total Operating Expenses	217,392	
NET OPERATING INCOME	34,572	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	947	51,338	103,784	4
Commercial	105	15,874	27,307	5
Industrial	9	36,049	34,668	6
Total Metered Sales to General Customers (461)	1,061	103,261	165,759	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		72,331	8
Other Sales to Public Authorities (464)	15	7,318	10,171	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,077	110,579	248,261	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	72,331	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	72,331	
Forfeited Discounts (470):		
Customer late payment charges	786	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	786	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,917	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,917	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	25,938	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	13,373	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	926	9
Total Pumping Expenses	40,237	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,841	10
Chemicals (631)	2,309	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	4,150	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	6,318	14
Operation Supplies and Expenses (641)	4,183	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	11,544	17
Maintenance of Services (652)	1,200	18
Maintenance of Meters (653)	1,346	19
Maintenance of Hydrants (654)	4,109	20
Maintenance of Other Plant (655)	313	21
Total Transmission and Distribution Expenses	29,013	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,365	22
Accounting and Collecting Labor (902)	5,638	23
Supplies and Expenses (903)	2,512	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	10,515	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,131	27
Office Supplies and Expenses (921)	5,835	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	14,986	30
Property Insurance (924)	1,851	31
Injuries and Damages (925)	1,303	32
Employee Pensions and Benefits (926)	15,670	33
Regulatory Commission Expenses (928)	4,405	34
Miscellaneous General Expenses (930)	5,801	35
Transportation Expenses (933)	6,624	36
Maintenance of General Plant (935)	1,536	37
Total Administrative and General Expenses	62,142	
 Total Operation and Maintenance Expenses	 146,057	

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		35,929	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,006	2
Net property tax equivalent		33,923	
Social Security		4,875	3
PSC Remainder Assessment		1,174	4
Other (specify): NONE			5
FICA Capitalized		(221)	6
Total tax expense		39,751	

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215750				3
County tax rate	mills		3.946840				4
Local tax rate	mills		8.139560				5
School tax rate	mills		14.957060				6
Voc. school tax rate	mills		1.603530				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		28.862740				10
Less: state credit	mills		1.383120				11
Net tax rate	mills		27.479620				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.139560				14
Combined School Tax Rate	mills		16.560590				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		24.700150				17
Total Tax Rate	mills		28.862740				18
Ratio of Local and School Tax to Total	dec.		0.855780				19
Total tax net of state credit	mills		27.479620				20
Net Local and School Tax Rate	mills		23.516504				21
Utility Plant, Jan. 1	\$	1,559,627	1,559,627				22
Materials & Supplies	\$	13,019	13,019				23
Subtotal	\$	1,572,646	1,572,646				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,572,646	1,572,646				26
Assessment Ratio	dec.		0.942400				27
Assessed Value	\$	1,482,062	1,482,062				28
Net Local & School Rate	mills		23.516504				29
Tax Equiv. Computed for Current Year	\$	34,853	34,853				30
Tax Equivalent per 1994 PSC Report	\$	35,929					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	35,929					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,200		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	23,929		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	25,129	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	99,738		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	29,206	8,790	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	700		20
Total Pumping Plant	129,644	8,790	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	16,118		23
Total Water Treatment Plant	16,118	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			1,200 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)			23,929 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	25,129
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			99,738 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			37,996 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			700 20
Total Pumping Plant	0	0	138,434
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			16,118 23
Total Water Treatment Plant	0	0	16,118
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			500 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	32,762		26
Transmission and Distribution Mains (343)	817,666	13,750	27
Fire Mains (344)			28
Services (345)	235,213	10,248	29
Meters (346)	97,123	17,083	30
Hydrants (348)	128,164	1,231	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,311,428	42,312	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	8,430		34
Office Furniture and Equipment (391)	5,996	856	35
Computer Equipment (391.1)	6,534		36
Transportation Equipment (392)	37,454		37
Stores Equipment (393)	388		38
Tools, Shop and Garage Equipment (394)	13,520	820	39
Laboratory Equipment (395)	802		40
Power Operated Equipment (396)			41
Communication Equipment (397)	2,663		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	1,520		44
Other Tangible Property (399)			45
Total General Plant	77,307	1,676	
Total utility plant in service directly assignable	1,559,626	52,778	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	1,559,626	52,778	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			32,762 26
Transmission and Distribution Mains (343)	1,520		829,896 27
Fire Mains (344)			0 28
Services (345)	726		244,735 29
Meters (346)	1,475		112,731 30
Hydrants (348)			129,395 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,721	0	1,350,019
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			8,430 34
Office Furniture and Equipment (391)			6,852 35
Computer Equipment (391.1)			6,534 36
Transportation Equipment (392)			37,454 37
Stores Equipment (393)			388 38
Tools, Shop and Garage Equipment (394)	114		14,226 39
Laboratory Equipment (395)			802 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			2,663 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,520 44
Other Tangible Property (399)			0 45
Total General Plant	114	0	78,869
Total utility plant in service directly assignable	3,835	0	1,608,569
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,835	0	1,608,569

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			10,738	10,738	1
February			9,090	9,090	2
March			10,417	10,417	3
April			9,776	9,776	4
May			10,428	10,428	5
June			12,336	12,336	6
July			25,039	25,039	7
August			16,075	16,075	8
September			18,072	18,072	9
October			8,339	8,339	10
November			7,323	7,323	11
December			6,981	6,981	12
Total for year	0	0	144,614	144,614	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				457	14
Other utility use explanation:					15
Watermain & services breaks, fire department drills, working with water leak locators for main leaks.					
Water pumped into distribution system				144,157	16
Less: Water sold				110,579	17
Losses and unaccounted for				33,578	18
Percent unaccounted for to the nearest whole percent (%)				23%	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				1,188	21
Date of maximum: 7/3/1997					22
Cause of maximum:					23
Lodi Canning Co., Inc.					
Minimum gallons pumped by all methods in any one day during reporting year				110	24
Date of minimum: 12/14/1997					25
Total KWH used for pumping for the year				41,912	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
COLUMBUS STREET	2	334	12	0	Yes	1
CHESTNUT/STRANGEWAY	3	300	30	0	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	COLUMBUS	COLUMBUS	STRANGWAY	2
Purpose	P	B	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	PEERLESS	GOULDS	5
Year Installed	1935	1986	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	500	1,000	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	MARATHON	GENERAL ELECTRIC	9 10
Year Installed	1935	1986	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	50	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1984	1962	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	184	92	6
Total capacity in gallons	175,000	146,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	588				588
M	D	3.000	485				485
M	D	4.000	23,597		576		23,021
M	D	6.000	28,894	506			29,400
M	D	8.000	21,203	4			21,207
M	D	10.000	879				879
M	D	12.000	5,727				5,727
Total Within Municipality			81,373	510	576	0	81,307
Total Utility			81,373	510	576	0	81,307

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.375	10				10		1
L	0.625	205				205		2
M	0.750	353				353		3
M	1.000	348	11	5		354		4
M	1.250	4				4		5
M	1.500	39				39		6
M	2.000	21				21		7
M	4.000	2				2		8
M	6.000	1				1		9
Total Utility		983	11	5	0	989	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,015	85	55		1,045	54	1
1.000	19	4			23		2
1.250	6				6		3
1.500	9	1			10		4
2.000	15	1	1		15	1	5
3.000	2	2			4	1	6
4.000	1				1		7
6.000	2				2		8
8.000	2				2		9
Total:	1,071	93	56	0	1,108	56	

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	945	74	6	3		17	1,045	1
1.000	2	16	1	2		2	23	2
1.250		2				4	6	3
1.500		7				3	10	4
2.000		6	1	5		3	15	5
3.000				4			4	6
4.000						1	1	7
6.000			1		1		2	8
8.000					2		2	9
Total:	947	105	9	14	3	30	1,108	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	119	1			120	2
Total Fire Hydrants	119	1	0	0	120	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	120
Number of distribution system valves end of year:	303
Number of distribution valves operated during year:	303

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 620 - more labor allocated here with installation of standby pump.

Account 625 - maintenance was high due to repair of pump motor and installation of new lights at both pumphouses

Account 928 - rate increase application in 1997

Water Utility Plant in Service (Page W-08)

Account 325 - installed a standby pump for Strangeway Avenue, Pump #3

Water Mains (Page W-15)

Mains added were replacement mains. More feet of main was retired than added. Mains were paid by the utility.

Water Services (Page W-16)

Services added were financed by customers.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,280,281	1
Total Sales of Electricity	1,280,281	
Other Operating Revenues		
Forfeited Discounts (450)	4,868	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,629	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	963	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	8,460	
Total Operating Revenues	1,288,741	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	845,489	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	91,953	11
Customer Accounts Expenses (901-904)	22,105	12
Sales Expenses (910)	1,227	13
Administrative and General Expenses (920-935)	105,317	14
Total Operation and Maintenance Expenses	1,066,091	
Other Expenses		
Depreciation Expense (403)	92,740	15
Amortization Expense (404-407)		16
Taxes (408)	59,776	17
Total Other Expenses	152,516	
Total Operating Expenses	1,218,607	
NET OPERATING INCOME	70,134	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Penalties collected from customers	4,868	1
Total Forfeited Discounts (450)	4,868	
Miscellaneous Service Revenues (451):		
NONE		2
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole contact rental	2,629	4
Total Rent from Electric Property (454)	2,629	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Sales tax discounts and miscellaneous receipts	963	6
Total Other Electric Revenues (456)	963	
Amortization of Construction Grants (457):		
NONE		7
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	845,489	15
Other Expenses (546)		16
Total Other Power Supply Expenses	845,489	
Total Power Production Expenses	845,489	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	7,576	21
Line and Station Supplies and Expenses (562)	9,880	22
Street Lighting and Signal System Expenses (565)	3,369	23
Meter Expenses (566)	2,063	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	10,681	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	37,049	28
Maintenance of Line Transformers (573)	3,107	29
Maintenance of Street Lighting and Signal Systems (574)	2,714	30
Maintenance of Meters (575)	1,429	31
Maintenance of Miscellaneous Distribution Plant (576)	14,085	32
Total Distribution Expenses	91,953	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,478	33
Accounting and Collecting Labor (902)	11,614	34
Supplies and Expenses (903)	5,013	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	22,105	
SALES EXPENSES		
Sales Expenses (910)	1,227	37
Total Sales Expenses	1,227	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,262	38
Office Supplies and Expenses (921)	9,528	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	25,557	41
Property Insurance (924)	2,461	42
Injuries and Damages (925)	1,087	43
Employee Pensions and Benefits (926)	30,738	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	18,070	46
Transportation Expenses (933)	7,756	47
Maintenance of General Plant (935)	1,858	48
Total Administrative and General Expenses	105,317	
 Total Operation and Maintenance Expenses	 1,066,091	

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		49,343	1
Social Security		9,149	2
Wisconsin Gross Receipts Tax		2,498	3
PSC Remainder Assessment		587	4
Other (specify): FICA Capitalized		(1,801)	5
Total tax expense		59,776	

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215750				3
County tax rate	mills		3.946840				4
Local tax rate	mills		8.139560				5
School tax rate	mills		14.957060				6
Voc. school tax rate	mills		1.603530				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		28.862740				10
Less: state credit	mills		1.383120				11
Net tax rate	mills		27.479620				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.139560				14
Combined School Tax Rate	mills		16.560590				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		24.700150				17
Total Tax Rate	mills		28.862740				18
Ratio of Local and School Tax to Total	dec.		0.855780				19
Total tax net of state credit	mills		27.479620				20
Net Local and School Tax Rate	mills		23.516504				21
Utility Plant, Jan. 1	\$	2,151,652	2,151,652				22
Materials & Supplies	\$	63,135	63,135				23
Subtotal	\$	2,214,787	2,214,787				24
Less: Plant Outside Limits	\$	21,433	21,433				25
Taxable Assets	\$	2,193,354	2,193,354				26
Assessment Ratio	dec.		0.942400				27
Assessed Value	\$	2,067,017	2,067,017				28
Net Local & School Rate	mills		23.516504				29
Tax Equiv. Computed for Current Year	\$	48,609	48,609				30
Tax Equivalent per 1994 PSC Report	\$	49,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	49,343					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	49,086		34
Structures and Improvements (361)	3,307		35
Station Equipment (362)	327,354		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	254,954	15,090	38
Overhead Conductors and Devices (365)	248,207	11,439	39
Underground Conduit (366)	2,317		40
Underground Conductors and Devices (367)	274,830	7,256	41
Line Transformers (368)	374,224	1,294	42
Services (369)	195,079	14,215	43
Meters (370)	75,800	5,697	44
Installations on Customers' Premises (371)	19,116		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	86,528	3,872	47
Total Distribution Plant	1,910,802	58,863	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)	27,075	484	49
Office Furniture and Equipment (391)	16,286	1,715	50
Computer Equipment (391.1)	18,069		51
Transportation Equipment (392)	132,771		52
Stores Equipment (393)	1,236		53
Tools, Shop and Garage Equipment (394)	35,024	4,385	54
Laboratory Equipment (395)	2,943		55
Power Operated Equipment (396)			56
Communication Equipment (397)	5,242		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			49,086 34
Structures and Improvements (361)			3,307 35
Station Equipment (362)			327,354 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,780		268,264 38
Overhead Conductors and Devices (365)	422		259,224 39
Underground Conduit (366)			2,317 40
Underground Conductors and Devices (367)	963		281,123 41
Line Transformers (368)	490		375,028 42
Services (369)	132		209,162 43
Meters (370)	1,780		79,717 44
Installations on Customers' Premises (371)			19,116 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	145		90,255 47
Total Distribution Plant	5,712	0	1,963,953
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			27,559 49
Office Furniture and Equipment (391)			18,001 50
Computer Equipment (391.1)			18,069 51
Transportation Equipment (392)			132,771 52
Stores Equipment (393)			1,236 53
Tools, Shop and Garage Equipment (394)	227		39,182 54
Laboratory Equipment (395)			2,943 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			5,242 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,519		58
Other Tangible Property (399)			59
Total General Plant	240,165	6,584	
Total utility plant in service directly assignable	2,150,967	65,447	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	2,150,967	65,447	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,519 58
Other Tangible Property (399)			0 59
Total General Plant	227	0	246,522
Total utility plant in service directly assignable	5,939	0	2,210,475
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	5,939	0	2,210,475

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	7.00	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	20	7
Nonfarm	102	8
Total	122	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	122	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	3,910	Friday	01/17/1997	10:00	2,129	1
February	02	3,718	Thursday	02/20/1997	10:00	1,810	2
March	03	3,520	Thursday	03/06/1997	11:00	1,887	3
April	04	3,379	Monday	04/07/1997	10:00	1,691	4
May	05	3,118	Thursday	05/15/1997	12:00	1,636	5
June	06	4,845	Monday	06/23/1997	16:00	1,862	6
July	07	5,091	Wednesday	07/16/1997	15:00	2,263	7
August	08	4,359	Wednesday	08/27/1997	15:00	1,989	8
September	09	3,897	Friday	09/19/1997	15:00	1,888	9
October	10	3,853	Tuesday	10/07/1997	15:00	1,857	10
November	11	3,698	Monday	11/24/1997	18:00	1,887	11
December	12	3,983	Monday	12/08/1997	18:00	2,081	12
Total		47,371				22,980	

System Name Lodi Light and Water Utility

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

Type of Reading	Supplier
15 minutes integrated	Wisconsin Public Power, Inc

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	22,980	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	22,980	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	21,774	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	277	22
Total Used by Company	277	23
Total Sold and Used	22,051	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	929	27
Total Energy Losses	929	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.0426%	29
Total Disposition of Energy	22,980	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
Residential	Rg-1	1,214	9,401	1
Water Heating	Rw-1	16	45	2
Total Sales for Residential Sales		1,230	9,446	
Commercial & Industrial				
General Service	Cg-1	199	5,268	3
Large Power	Cp-2	19	6,802	4
Total Sales for Commercial & Industrial		218	12,070	
Public Street & Highway Lighting				
Street lighting	Ms-1	1	258	5
Total Sales for Public Street & Highway Lighting		1	258	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,449	21,774	

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)	
		580,361	(8,437)	571,924	1
		2,793	(68)	2,725	2
0	0	583,154	(8,505)	574,649	
		318,779	(4,760)	314,019	3
27,292		373,322	(5,993)	367,329	4
27,292	0	692,101	(10,753)	681,348	
		24,489	(205)	24,284	5
0	0	24,489	(205)	24,284	
				0	6
0	0	0	0	0	
27,292	0	1,299,744	(19,463)	1,280,281	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Substations				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Substations				5
Total of 12 Monthly Maximum Demands -- kW	47,371				6
Average load factor	66.4559%				7
Total Cost of Purchased Power	845,489				8
Average cost per kWh	0.0368				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,053	1,076			12
February	912	899			13
March	903	985			14
April	880	811			15
May	806	831			16
June	926	936			17
July	1,136	1,127			18
August	955	1,035			19
September	961	927			20
October	993	864			21
November	856	1,028			22
December	1,045	1,036			23
Total kWh (000)	11,426	11,555			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<u>Rated Unit Capacity</u>		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)
		Total	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Lodi	Lodi-Ind 1	Lodi-IND 2	Lodi-IND 3		1
Voltage--High Side	4,160	4,160	4,160	4,160		2
Voltage--Low Side	2,400	2,400	2,400	2,400		3
Num. Main Transformers in Operation	1	1	1	1		4
Capacity of Transformers in kVA	5,000	1,667	1,667	1,667		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW	5,091					7
Dt and Hr of Such Maximum Demand	07/16/1997					8
	15:00					9
Kwh Output	5,091					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,548	427	14,829	1
Acquired during year	144	10	70	2
Total	1,692	437	14,899	3
Retired during year	89	8	120	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,603	429	14,779	6
Number end of year accounted for as follows:				7
In customers' use	1,561	370	12,287	8
In utility's use	19	7	165	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	23	52	2,327	12
Total end of year	1,603	429	14,779	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE				1
Total		0	0	
Ornamental				
Mercury Vapor	175	8	6,000	2
Mercury Vapor	400	11	19,000	3
Other	70	11	3,000	4
Other	100	53	22,000	5
Other	250	1	1,000	6
Other	400	2	3,000	7
Total		86	54,000	
Other				
Mercury Vapor	175	65	48,000	8
Mercury Vapor	250	3	3,000	9
Other	100	79	33,000	10
Other	150	89	56,000	11
Other	250	14	15,000	12
Total		250	155,000	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 571 - 1996 was high due to rebuilding and reinstalling reclosure

Account 903 - 1997 expense is lower due to the loss of a full-time employee.

Account 926 - is lower because in 1996 the account for administrative expenses transferred was used. This account was not used in 1997.

Electric Utility Plant in Service (Page E-06)

Account 365 - additions were for line extensions

Account 364 - additions were for line extensions

Account 369 - New services installed.
