



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MUSCODA LIGHT AND WATER COMMISSION

Principal Office: 206 NORTH WISCONSIN AVENUE
MUSCODA, WI 53573-0206

For the Year Ended: DECEMBER 31, 1997

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MUSCODA LIGHT AND WATER COMMISSION

Utility Address: 206 NORTH WISCONSIN AVENUE
MUSCODA, WI 53573-0206

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JAY R GOERS

Title: SUPERINTENDENT

Office Address:

109 NORTH SECOND STREET
MUSCODA, WI 53573-0206

Telephone: (608) 739 - 3390

Fax Number: (608) 739 - 3183

E-mail Address: JGoers@WPPISYS.ORG

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

Name: KIESLING ASSOCIATES, LLP

Title:

Office Address: KIESLING ASSOCIATES, LLP

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

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: KIESLING ASSOCIATES, LLP

Title:

Office Address: KIESLING ASSOCIATES, LLP

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

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

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JAY R GOERS

Title: SUPERINTENDENT

Office Address:

109 NORTH SECOND STREET
MUSCODA, WI 53573-0206

Telephone: (608) 739 - 3390

Fax Number: (608) 739 - 3183

E-mail Address:

Name of utility commission/committee: MUSCODA LIGHT AND WATER COMMISSION

Names of members of utility commission/committee:

- ANTHONY BROADBENT
- DENNIS BROWN
- ELAINE EILING, SECRETARY OF COMMISSION
- FREDRIC GOPLIN, CHAIRMAN
- RICAHRD IMHOFF
- ROBERT KORBAS
- RICHARD PALAN
- JAMES WALSH

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: [REDACTED]

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)	1,570,503	1,517,530	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,225,014	1,106,691	2
Depreciation Expense (403)	113,543	105,321	3
Amortization Expense (404-407)	80,700	80,700	4
Taxes (408)	107,851	108,559	5
Total Operating Expenses	1,527,108	1,401,271	
Net Operating Income	43,395	116,259	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	43,395	116,259	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	25,035	22,422	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	25,035	22,422	
Total Income	68,430	138,681	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	68,430	138,681	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	114,662	118,666	14
Amortization of Debt Discount and Expense (428)	4,562	4,562	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	119,224	123,228	
Net Income	(50,794)	15,453	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	432,091	371,220	20
Balance Transferred from Income (433)	(50,794)	15,453	21
Miscellaneous Credits to Surplus (434)	22,633	45,418	22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	403,930	432,091	

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 WORKING FUNDS & DEBT RESERVES	25,035	5
Total (Acct. 419):	25,035	
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):		
TAX EQUIVALENT FORGIVEN BY VILLAGE	22,633	9
Total (Acct. 434):	22,633	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	138,849	1,431,654	0	0	1,570,503	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	138,849	1,431,654	0	0	1,570,503	

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	22,834		22,834	1
Electric operating expenses	113,850		113,850	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	697		697	8
Electric utility plant accounts	2,912		2,912	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	14,269		14,269	19
Total Payroll	154,562	0	154,562	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,292,031	3,242,971	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,522,975	1,424,570	2
Net Utility Plant	1,769,056	1,818,401	
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)	287,946	288,530	7
Total Other Property and Investments	287,946	288,530	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	425,018	366,189	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	173,524	172,077	11
Other Accounts Receivable (143)	9,636	14,178	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,483	26,569	14
Materials and Supplies (150)	62,857	60,176	15
Prepayments (165)	1,416	1,643	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	689,934	640,832	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	42,265	46,828	18
Extraordinary Property Losses (182)	807,006	887,706	19
Other Deferred Debits (183)	8,925	8,683	20
Total Deferred Debits	858,196	943,217	
Total Assets and Other Debits	3,605,132	3,690,980	

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)	265,160	265,160	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	403,930	432,091	23
Total Proprietary Capital	669,090	697,251	
LONG-TERM DEBT			
Bonds (221)	2,010,554	2,091,338	24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	2,010,554	2,091,338	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	90,549	78,738	28
Payables to Municipality (233)	14,661	9,391	29
Customer Deposits (235)			30
Taxes Accrued (236)	7,191	7,418	31
Interest Accrued (237)	9,391	9,667	32
Other Current and Accrued Liabilities (238)	4,048	4,260	33
Total Current and Accrued Liabilities	125,840	109,474	
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)	799,517	792,918	41
Total Liabilities and Other Credits	3,605,001	3,690,981	

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)	1,235,428	0	0	2,056,603	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)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,235,428	0	0	2,056,603	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	386,541	0	0	1,136,434	10
Total Accumulated Provision	386,541	0	0	1,136,434	
Net Utility Plant	848,887	0	0	920,169	

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	366,593	1,057,977			1,424,570	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,136	90,407			113,543	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,354				1,354	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,490	90,407	0	0	114,897	13
Debits during year						14
Book cost of plant retired	4,542	11,950			16,492	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,542	11,950	0	0	16,492	19
Balance End of Year	386,541	1,136,434	0	0	1,522,975	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					0		1
Other			57,472		57,472	54,733	2
Total Electric Utility					57,472	54,733	

Account	Total End of Year	Amount Prior Year	
Electric utility total	57,472	54,733	1
Water utility	5,385	5,443	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	62,857	60,176	

**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)				
1993 REVENUE BONDS	4,562	428	42,265	1
Total			42,265	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	265,160	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>265,160</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)	
1993 ELECTRIC BOND	01/01/1993	12/01/2013	5.00%	338,584	1
1993 WATER BOND	01/01/1993	12/01/2013	5.00%	218,415	2
1993 BOND-ELECTRIC	01/01/1993	12/01/2013	5.00%	1,453,555	3
Total Bonds (Account 221):				2,010,554	

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	7,418	1
Accruals:		
Charged water department expense	38,996	2
Charged electric department expense	68,724	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	107,720	
Taxes paid during year:		
County, state and local taxes	68,123	6
Social Security taxes	15,172	7
PSC Remainder Assessment	2,019	8
Other (explain):		
TAX EQUIVALENT WAIVED	22,633	9
Total payments and other debits	107,947	
Balance end of year	7,191	

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)					
1993 BONDS	9,667	114,662	114,938	9,391	1
Subtotal	9,667	114,662	114,938	9,391	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	9,667	114,662	114,938	9,391	

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	598,462	194,456				792,918	1
Add credits during year:							
For Services	4,056	2,543				6,599	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	602,518	196,999	0	0	0	799,517	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION FUND RESERVE	20,105	3
REDEMPTION FUND RESERVE CD	217,841	4
DEPRECIATION FUND-1987 BOND	50,000	5
Total (Acct. 125):	287,946	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		7
Electric		8
Sewer (Regulated)		9
Other (specify):		
WATER/ ELECTRIC- JOINT RECEIVABLE	173,524	10
Total (Acct. 142):	173,524	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MISC. FOR POLE RENTAL, SERVICES & TRENCHING	9,636	13
Total (Acct. 143):	9,636	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER	6,669	14
DUE FROM VILLAGE-CURRENT EXPENSES	10,814	15
Total (Acct. 145):	17,483	
Prepayments (165):		
GROSS TAX RECEIPTS	1,416	16
Total (Acct. 165):	1,416	
Extraordinary Property Losses (182):		
LOSS ON RETIREMENT OF GENERATION PLANT	807,006	17
Total (Acct. 182):	807,006	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
CONSERVATION REBATES	8,925	18
Total (Acct. 183):	8,925	
Payables to Municipality (233):		
PAYABLE TO SEWER	14,661	19
Total (Acct. 233):	14,661	
Other Deferred Credits (253):		
NONE		20
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	1,231,858	2,035,643	0	0	3,267,501	1
Materials and Supplies	5,414	56,102	0	0	61,516	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	376,567	1,097,205	0	0	1,473,772	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	600,490	195,727	0	0	796,217	6
Other (specify):					0	7
Average Net Rate Base	260,215	798,813	0	0	1,059,028	
Net Operating Income	27,967	15,428	0	0	43,395	8
Net Operating Income as a percent of Average Net Rate Base	10.75%	1.93%	N/A	N/A	4.10%	

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	265,160	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	418,010	3
Other (Specify):		4
Total Average Proprietary Capital	683,170	
Net Income		
Net Income	(50,794)	5
Percent Return on Proprietary Capital	-7.44%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

NO SIGNIFACANT EXTENSIONS OF EITHER WATER OR ELECTRIC SERVICE IN
1997.

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

Balance Sheet End-of-Year Account Balances (Page F-19)

Account 182 - Date of authorization = 1/14/92

Signature Page (Page ii)

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

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

7/27/99, ele: wrote again in 1998 review

Date of most recent audit not yet issued

January 11, 1999

Mr Jay Goers, Superintendent
Muscodas Light And Water Commission
109 North Second Street
Muscodas, WI 53573-9999

1997 Analytical Review DWCCA-4000-PJL

Dear Mr Goers:

The Public Service Commission (Commission) 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. As of today's date our office has not received a response to our letter of October 13, 1997 concerning our review of your 1996 annual report. Please provide your response at this time.
2. During our review we noted that after keying your report to our electronic system your balance sheet does not balance . The end of year balance for Total Assets and Other Debits is \$3,605,132 and the end of year balance for Total Liabilities and Other Credits is \$3,605,001 for a difference of \$131. It appears that this difference is a result of your calculation of the Net Local and School Tax Rate on line 21 (should be line 19 x line 20) of the Property Tax Equivalent (Electric) schedule on page E-5. While \$131 may seem an insignificant amount, the electronic annual report program which you will be using to complete your 1998 annual report will not let you export the final report if the balance sheet is off by more than \$10, current year or prior year, which necessitates balancing the 1997 report. Please provide all annual report corrections necessary to balance the balance sheet.
3. Please note that in the future, the electronic annual report program will require the date of Commission authorization of the amortization of any amount reported in account 182, Extraordinary Property Losses on page F-19.
4. As instructed in the head notes of the Mains schedule on page W-14, please explain how the mains reported as added during the year were financed.

FINANCIAL SECTION FOOTNOTES

5. As instructed in the head notes of the Services schedule on page W-15, please explain how the services reported as added during the year were financed.

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) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

pjl:tlk:W:\COMPL\LEEGE\4000 ar

Per response received on 10/25/99, mains and services added during the year were financed with operating revenues.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	136,524	1
Total Sales of Water	136,524	
Other Operating Revenues		
Forfeited Discounts (470)	336	2
Miscellaneous Service Revenues (471)	160	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,829	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,325	
Total Operating Revenues	138,849	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	4,336	9
Water Treatment Expenses (630-635)	6,496	10
Transmission and Distribution Expenses (640-655)	12,052	11
Customer Accounts Expenses (901-904)	2,528	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	23,338	14
Total Operation and Maintenance Expenses	48,750	
Other Operating Expenses		
Depreciation Expense (403)	23,136	15
Amortization Expense (404-407)		16
Taxes (408)	38,996	17
Total Other Operating Expenses	62,132	
Total Operating Expenses	110,882	
NET OPERATING INCOME	27,967	

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	481	27,026	40,295	4
Commercial	77	10,454	11,447	5
Industrial	13	37,248	18,936	6
Total Metered Sales to General Customers (461)	571	74,728	70,678	
Private Fire Protection Service (462)	5		2,495	7
Public Fire Protection Service (463)	1		57,369	8
Other Sales to Public Authorities (464)	5	6,932	5,982	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	582	81,660	136,524	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	57,369	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)	57,369	
Forfeited Discounts (470):		
Customer late payment charges	336	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	336	
Miscellaneous Service Revenues (471):		
BLANK	160	7
Total Miscellaneous Service Revenues (471)	160	
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	1,521	10
Other (specify):		
RECONNECTION FEES- MISC. REVENUE	308	11
Total Other Water Revenues (474)	1,829	
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)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	4,336	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	4,336	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	3,393	10
Chemicals (631)	1,883	11
Operation Supplies and Expenses (632)	1,220	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	6,496	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	6,657	14
Operation Supplies and Expenses (641)	92	15
Maintenance of Distribution Reservoirs and Standpipes (650)	29	16
Maintenance of Mains (651)	2,992	17
Maintenance of Services (652)	1,156	18
Maintenance of Meters (653)	439	19
Maintenance of Hydrants (654)	687	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	12,052	

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)	449	22
Accounting and Collecting Labor (902)	2,079	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	2,528	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	2,858	27
Office Supplies and Expenses (921)	350	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,680	30
Property Insurance (924)	1,615	31
Injuries and Damages (925)	2,356	32
Employee Pensions and Benefits (926)	11,276	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,012	35
Transportation Expenses (933)	1,191	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	23,338	
 Total Operation and Maintenance Expenses	 48,750	

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		37,277	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		608	2
Net property tax equivalent		36,669	
Social Security		2,144	3
PSC Remainder Assessment		183	4
Other (specify): NONE			5
Total tax expense		<u>38,996</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237538				3
County tax rate	mills		5.652281				4
Local tax rate	mills		16.942287				5
School tax rate	mills		16.444358				6
Voc. school tax rate	mills		2.014262				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		41.290726				10
Less: state credit	mills		2.741366				11
Net tax rate	mills		38.549360				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		16.942287				14
Combined School Tax Rate	mills		18.458620				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		35.400907				17
Total Tax Rate	mills		41.290726				18
Ratio of Local and School Tax to Total	dec.		0.857357				19
Total tax net of state credit	mills		38.549360				20
Net Local and School Tax Rate	mills		33.050577				21
Utility Plant, Jan. 1	\$	1,228,288	1,228,288				22
Materials & Supplies	\$	5,443	5,443				23
Subtotal	\$	1,233,731	1,233,731				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,233,731	1,233,731				26
Assessment Ratio	dec.		0.841963				27
Assessed Value	\$	1,038,756	1,038,756				28
Net Local & School Rate	mills		33.050577				29
Tax Equiv. Computed for Current Year	\$	34,331	34,331				30
Tax Equivalent per 1994 PSC Report	\$	37,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	37,277					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)	33		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	33	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	351		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	14,979		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	15,330	0	
PUMPING PLANT			
Land and Land Rights (320)	2,408		12
Structures and Improvements (321)	54,527		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	31,297		17
Diesel Pumping Equipment (326)	16,187		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	104,419	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	2,837		23
Total Water Treatment Plant	2,837	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	450		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)			33	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	33	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			351	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)			14,979	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	15,330	
PUMPING PLANT				
Land and Land Rights (320)			2,408	12
Structures and Improvements (321)			54,527	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			31,297	17
Diesel Pumping Equipment (326)			16,187	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	104,419	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,837	23
Total Water Treatment Plant	0	0	2,837	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			450	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)	328,607		26
Transmission and Distribution Mains (343)	551,698	6,984	27
Fire Mains (344)			28
Services (345)	42,054	684	29
Meters (346)	55,805	2,814	30
Hydrants (348)	87,200	1,200	31
Other Transmission and Distribution Plant (349)	813		32
Total Transmission and Distribution Plant	1,066,627	11,682	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	3,367		35
Computer Equipment (391.1)	3,676		36
Transportation Equipment (392)	12,300		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	794		39
Laboratory Equipment (395)	395		40
Power Operated Equipment (396)	1,270		41
Communication Equipment (397)	15,859		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	1,381		44
Other Tangible Property (399)			45
Total General Plant	39,042	0	
Total utility plant in service directly assignable	1,228,288	11,682	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	1,228,288	11,682	

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)			328,607 26
Transmission and Distribution Mains (343)			558,682 27
Fire Mains (344)			0 28
Services (345)			42,738 29
Meters (346)	600		58,019 30
Hydrants (348)	800		87,600 31
Other Transmission and Distribution Plant (349)			813 32
Total Transmission and Distribution Plant	1,400	0	1,076,909
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,367 35
Computer Equipment (391.1)			3,676 36
Transportation Equipment (392)	3,142		9,158 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			794 39
Laboratory Equipment (395)			395 40
Power Operated Equipment (396)			1,270 41
Communication Equipment (397)			15,859 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,381 44
Other Tangible Property (399)			0 45
Total General Plant	3,142	0	35,900
Total utility plant in service directly assignable	4,542	0	1,235,428
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,542	0	1,235,428

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			9,335	9,335	1
February			8,486	8,486	2
March			9,356	9,356	3
April			9,027	9,027	4
May			10,441	10,441	5
June			12,005	12,005	6
July			12,559	12,559	7
August			10,524	10,524	8
September			8,887	8,887	9
October			9,448	9,448	10
November			8,141	8,141	11
December			8,449	8,449	12
Total for year	0	0	116,658	116,658	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				220	14
Other utility use explanation:					15
WATER RUNNING TO PREVENT FREEZING					
Water pumped into distribution system				116,438	16
Less: Water sold				81,660	17
Losses and unaccounted for				34,778	18
Percent unaccounted for to the nearest whole percent (%)				30%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
LEAK AT MUNICIPAL POOL. OPTIONS CLOSE POOL OR BUILD NEW SWIMMING POOL FACILITY WHICH THE VILLAGE IS CONSIDERING					
Maximum gallons pumped by all methods in any one day during reporting year				558,300	21
Date of maximum: 5/23/1997					22
Cause of maximum:					23
LEAK AT MUNICIPAL SWIMMING POOL. (WHILE FILLING FOR 1ST TIME THIS SEASON) & WATERING LAWNS & GARDENS.					
Minimum gallons pumped by all methods in any one day during reporting year				164,400	24
Date of minimum: 12/13/1997					25
Total KWH used for pumping for the year				61,805	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)	
102 NORTH SECOND STREET	2	120	1	50,000	Yes	1
HOWARD AVENUE	3	126	1	200,000	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	WELL 2	WELL 3	1
Location	12 NORTH SECOND STREET	HOWARD AVENUE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	5
Year Installed	1985	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	325	1,050	8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	GE	10
Year Installed	1956	1983	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	20	75	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
Year Installed			23
Type			24
Horsepower			25
			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	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1967	1967	1983	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	1	155	155	6
Total capacity in gallons	104,000	50,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.250	577				577
M	D	1.500	150				150
M	D	2.000	240				240
M	D	4.000	2,376				2,376
M	D	6.000	54,638	1,150			55,788
M	D	8.000	24,958				24,958
M	D	10.000	148				148
Total Within Municipality			83,087	1,150	0	0	84,237
Total Utility			83,087	1,150	0	0	84,237

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	509	16			525		1
M	1.000	9	4			13		2
M	1.250	6				6		3
M	1.500	11				11		4
M	2.000	7	1			8		5
M	3.000	1				1		6
M	4.000	5				5		7
M	6.000	1				1		8
M	8.000	2				2		9
Total Utility		551	21	0	0	572	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	582	12	11		583	25	1
1.000	14				14	3	2
1.250	3				3		3
1.500	11	2	2		11	2	4
2.000	17	1	2		16	2	5
3.000	2				2		6
4.000	3				3		7
6.000	1				1		8
Total:	633	15	15	0	633	32	

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	477	61	9	5		31	583	1
1.000	1	10	1			2	14	2
1.250		1	1	1			3	3
1.500	1	4	1	3		2	11	4
2.000		6	2	6		2	16	5
3.000		2					2	6
4.000			1	2			3	7
6.000			1				1	8
Total:	479	84	16	17	0	37	633	

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	121	1	1		121	2
Total Fire Hydrants	121	1	1	0	121	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	122
Number of distribution system valves end of year:	155
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Per 10/21/99 letter from Kiesling, mains added during the year were financed with operating revenues.

PJL

Water Services (Page W-16)

Per 10/21/99 letter from Kiesling, water services added during the year were financed with operating revenues. I instructed Heidi Davidson on 11/24/99 to adjust '99 report for the fact tht 21 services were added, but only \$600 added to plant.

PJL

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,418,999	1
Total Sales of Electricity	1,418,999	
Other Operating Revenues		
Forfeited Discounts (450)	6,567	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,707	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,381	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	12,655	
Total Operating Revenues	1,431,654	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	937,136	9
Transmission Expenses (550-553)	20,272	10
Distribution Expenses (560-576)	106,150	11
Customer Accounts Expenses (901-904)	11,921	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	100,785	14
Total Operation and Maintenance Expenses	1,176,264	
Other Expenses		
Depreciation Expense (403)	90,407	15
Amortization Expense (404-407)	80,700	16
Taxes (408)	68,855	17
Total Other Expenses	239,962	
Total Operating Expenses	1,416,226	
NET OPERATING INCOME	15,428	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
BLANK	6,567	1
Total Forfeited Discounts (450)	6,567	
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 CONTACTS	3,707	4
Total Rent from Electric Property (454)	3,707	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
PATRONAGE DIVIDENDS	331	6
MISC. REVENUES	1,786	7
SALES TAX DISCOUNT	264	8
Total Other Electric Revenues (456)	2,381	
Amortization of Construction Grants (457):		
NONE		9
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)	937,064	15
Other Expenses (546)	72	16
Total Other Power Supply Expenses	937,136	
Total Power Production Expenses	937,136	
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)	20,272	19
Total Transmission Expenses	20,272	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	10,762	20
Line and Station Labor (561)	3,655	21
Line and Station Supplies and Expenses (562)	7,133	22
Street Lighting and Signal System Expenses (565)	6,541	23
Meter Expenses (566)	2,174	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	42,059	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	31,581	28
Maintenance of Line Transformers (573)	1,318	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)	927	32
Total Distribution Expenses	106,150	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,854	33
Accounting and Collecting Labor (902)	8,505	34
Supplies and Expenses (903)	562	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	11,921	
 SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	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)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,475	38
Office Supplies and Expenses (921)	9,512	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	13,926	41
Property Insurance (924)	1,615	42
Injuries and Damages (925)	7,474	43
Employee Pensions and Benefits (926)	36,564	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	12,902	46
Transportation Expenses (933)	10,317	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	100,785	
Total Operation and Maintenance Expenses	1,176,264	

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		53,386	1
Social Security		9,158	2
Wisconsin Gross Receipts Tax		4,475	3
PSC Remainder Assessment		1,836	4
Other (specify): NONE			5
Total tax expense		68,855	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237538				3
County tax rate	mills		5.652281				4
Local tax rate	mills		16.942287				5
School tax rate	mills		16.444358				6
Voc. school tax rate	mills		2.014262				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		41.290726				10
Less: state credit	mills		2.741366				11
Net tax rate	mills		38.549360				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		16.942287				14
Combined School Tax Rate	mills		18.458620				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		35.400907				17
Total Tax Rate	mills		41.290726				18
Ratio of Local and School Tax to Total	dec.		0.857357				19
Total tax net of state credit	mills		38.549360				20
Net Local and School Tax Rate	mills		33.050577				21
Utility Plant, Jan. 1	\$	2,014,683	2,014,683				22
Materials & Supplies	\$	54,733	54,733				23
Subtotal	\$	2,069,416	2,069,416				24
Less: Plant Outside Limits	\$	150,941	150,941				25
Taxable Assets	\$	1,918,475	1,918,475				26
Assessment Ratio	dec.		0.841963				27
Assessed Value	\$	1,615,285	1,615,285				28
Net Local & School Rate	mills		33.050577				29
Tax Equiv. Computed for Current Year	\$	53,386	53,386				30
Tax Equivalent per 1994 PSC Report	\$	40,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	53,386					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)	1,300		11
Structures and Improvements (331)	1,519		12
Reservoirs, Dams and Waterways (332)	14,212		13
Water Wheels, Turbines and Generators (333)	14,675		14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	31,706	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	893		18
Structures and Improvements (341)	15,531		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	16,424	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)			1,300 11
Structures and Improvements (331)			1,519 12
Reservoirs, Dams and Waterways (332)			14,212 13
Water Wheels, Turbines and Generators (333)			14,675 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	31,706
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			893 18
Structures and Improvements (341)			15,531 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	16,424
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)	1,104		34
Structures and Improvements (361)	19,142		35
Station Equipment (362)	558,249		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	75,036		38
Overhead Conductors and Devices (365)	149,951	84	39
Underground Conduit (366)	6,350	42	40
Underground Conductors and Devices (367)	362,599	29,101	41
Line Transformers (368)	328,802	5,608	42
Services (369)	106,679	4,190	43
Meters (370)	74,638	1,602	44
Installations on Customers' Premises (371)	2,285		45
Leased Property on Customers' Premises (372)	6,533	676	46
Street Lighting and Signal Systems (373)	56,473	740	47
Total Distribution Plant	1,747,841	42,043	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)	12,758		50
Computer Equipment (391.1)	10,077		51
Transportation Equipment (392)	173,885	11,827	52
Stores Equipment (393)	1,562		53
Tools, Shop and Garage Equipment (394)	13,850		54
Laboratory Equipment (395)	495		55
Power Operated Equipment (396)	3,396		56
Communication Equipment (397)	2,689		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)			1,104 34
Structures and Improvements (361)			19,142 35
Station Equipment (362)			558,249 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			75,036 38
Overhead Conductors and Devices (365)	2,500		147,535 39
Underground Conduit (366)			6,392 40
Underground Conductors and Devices (367)			391,700 41
Line Transformers (368)			334,410 42
Services (369)			110,869 43
Meters (370)	25		76,215 44
Installations on Customers' Premises (371)			2,285 45
Leased Property on Customers' Premises (372)			7,209 46
Street Lighting and Signal Systems (373)			57,213 47
Total Distribution Plant	2,525	0	1,787,359
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			12,758 50
Computer Equipment (391.1)			10,077 51
Transportation Equipment (392)	9,425		176,287 52
Stores Equipment (393)			1,562 53
Tools, Shop and Garage Equipment (394)			13,850 54
Laboratory Equipment (395)			495 55
Power Operated Equipment (396)			3,396 56
Communication Equipment (397)			2,689 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)			58
Other Tangible Property (399)			59
Total General Plant	218,712	11,827	
Total utility plant in service directly assignable	2,014,683	53,870	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	2,014,683	53,870	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	9,425	0	221,114
Total utility plant in service directly assignable	11,950	0	2,056,603
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	11,950	0	2,056,603

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)		16.50	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
SECONDARY		0.50	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		18.00	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
SECONDARY 2		0.25	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	8	3
Total	8	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	8	7
Nonfarm	218	8
Total	226	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	226	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	4,581	Tuesday	01/28/1997	11:00	2,297	1
February	02	4,395	Monday	02/03/1997	12:00	2,013	2
March	03	4,230	Thursday	03/06/1997	12:00	2,112	3
April	04	4,170	Tuesday	04/08/1997	12:00	2,032	4
May	05	3,999	Friday	05/16/1997	09:00	1,990	5
June	06	4,818	Tuesday	06/24/1997	12:00	2,048	6
July	07	5,129	Wednesday	07/16/1997	12:00	2,219	7
August	08	4,440	Monday	08/04/1997	14:00	2,053	8
September	09	4,161	Friday	09/19/1997	12:00	1,908	9
October	10	4,235	Tuesday	10/07/1997	15:00	2,060	10
November	11	4,175	Monday	11/17/1997	11:00	1,968	11
December	12	4,199	Thursday	12/11/1997	12:00	2,154	12
Total		52,532				24,854	

System Name WPPI

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

Type of Reading	Supplier
60 minutes integrated	WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	24,854	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	24,854	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	22,428	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	22,428	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,426	27
Total Energy Losses	2,426	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	9.7610%	29
Total Disposition of Energy	24,854	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				
RES	RG-1	890	6,040	1
RES-1	S-1	60	42	2
Total Sales for Residential Sales		950	6,082	
Commercial & Industrial				
COMM	CG-1	165	3,208	3
IND	CP-2	15	12,792	4
DIESEL & HYDRO LIGHTS	MP-1	8	81	5
DISPOSAL & LIFT STATIONS	MP-2	7	36	6
Total Sales for Commercial & Industrial		195	16,117	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	209	7
ATHLETIC FIELD	MS-2	4	20	8
Total Sales for Public Street & Highway Lighting		5	229	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,150	22,428	

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)	
		412,784	939	413,723	1
		7,285	6	7,291	2
0	0	420,069	945	421,014	
		225,838	377	226,215	3
	37,306	735,378	1,993	737,371	4
		5,845	2	5,847	5
		2,887		2,887	6
0	37,306	969,948	2,372	972,320	
		24,182	23	24,205	7
		1,436	24	1,460	8
0	0	25,618	47	25,665	
0	0	0	0	0	9
0	37,306	1,415,635	3,364	1,418,999	

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	MUSCODA				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69KV				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	5,129				6
Average load factor	663.8053%				7
Total Cost of Purchased Power	937,036				8
Average cost per kWh	0.0377				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,201	1,096			12
February	1,074	939			13
March	1,083	1,029			14
April	1,104	929			15
May	1,032	957			16
June	1,077	970			17
July	1,177	1,042			18
August	1,069	984			19
September	1,025	883			20
October	1,142	918			21
November	965	1,004			22
December	1,131	1,023			23
Total kWh (000)	13,080	11,774			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 (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	MUSCODA				1
Unit Identification	1				2
Type of Generation	HYDRO				3
kWh Net Generation (000)	0				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O				14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):					17
January					18
February					19
March					20
April					21
May					22
June					23
July					24
August					25
September					26
October					27
November					28
December					29
Total kWh (000)	0				30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)					33
Average Cost per Barrel of Oil Burned (\$)					34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

STEAM PRODUCTION PLANTS

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

Boilers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators

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

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	MUSCODA					1
Voltage--High Side	69,000					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	2					4
Capacity of Transformers in kVA	10,000					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	5,129					7
Dt and Hr of Such Maximum Demand	07/16/1997					8
	12:00					9
Kwh Output	24,855					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	1,363	553	23,885	1
Acquired during year				2
Total	1,363	553	23,885	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,363	553	23,885	6
Number end of year accounted for as follows:				7
In customers' use	1,243	488	21,421	8
In utility's use	9	7	165	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	111	58	2,299	12
Total end of year	1,363	553	23,885	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				
Sodium Vapor	100	159	104,944	1
Sodium Vapor	150	28	18,174	2
Sodium Vapor	250	22	13,679	3
Total		209	136,797	
Ornamental				
Other	1	1	17,010	4
Sodium Vapor	250	47	59,643	5
Total		48	76,653	
Other				
Incandescent	100	2	771	6
Total		2	771	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Acct. 545 - Power costs increased as a result of both volume and price increases

Acct. 553 - Substation maintenance costs increased as a result of inspector findings

Accts. 569 and 572 - Additional payroll expenses incurred in the distribution expense category primarily caused by faults associated with construction projects in streets (less payroll capitalized.)

Acct. 923 - Outside services employed expense decrease related to decreased use of consultants

Electric Utility Plant in Service (Page E-06)

Acct. 367 - Plant addition relates to underground circuit that replaced overhead circuit. This capital project was contracted with an outside contractor.

Sales of Electricity by Rate Schedule (Page E-12)

Residential Sales - village/Muscoda township/Eagle township

Commercial & Industrial cg-1 -Village of Muscoda/Manor & Townships of Muscoda & Eagle
