



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF OCONOMOWOC UTILITIES

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Principal Office: 174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066

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For the Year Ended: DECEMBER 31, 1997

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF OCONOMOWOC UTILITIES

**Utility Address:** 174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066

**When was utility organized?** 12/31/1900

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR MARK MOLITOR  
**Title:** OFFICE SUPERVISOR

**Office Address:**

174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066

**Telephone:** (414) 569 - 3226

**Fax Number:** (414) 569 - 3238

**E-mail Address:** mmolitor@wppisys.org

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

**Name:** JONET & FOUNTAIN, CPA  
**Title:** CPA FIRM

**Office Address:** JONET & FOUNTAIN, CPA

P.O. BOX 1000  
GREEN BAY, WI 54305-1000

**Telephone:** (920) 435 - 4361

**Fax Number:** (920) 435 - 8227

**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:** JONET & FOUNTAIN, CPA  
**Title:** CPA FIRM

**Office Address:** JONET & FOUNTAIN CPA

P.O. BOX 1000  
GREEN BAY, WI 54305-1000

**Telephone:** (920) 435 - 4361

**Fax Number:** (920) 435 - 8227

**E-mail Address:**

**Date of most recent audit report:** 3/13/1998

**Period covered by most recent audit:** 1/1/97 - 12/31/97

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR HAL WORTMAN

**Title:** FINANCE DIRECTOR

**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53066

**Telephone:** (414) 569 - 3234

**Fax Number:** (414) 569 - 3238

**E-mail Address:** hwortman@WPPISYS.ORG

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**Name:** MR MARK FRYE

**Title:** TECHNICAL OPERATIONS ASST.

**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53033

**Telephone:** (414) 569 - 3198

**Fax Number:** (414) 569 - 2164

**E-mail Address:** mfrye@wppisys.org

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**Name:** MR RICHARD MERCIER

**Title:** CITY ADMINISTRATOR / TREASURER

**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53066

**Telephone:** (414) 569 - 2183

**Fax Number:** (414) 569 - 3238

**E-mail Address:** rmercier@wppisys.org

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**Name:** MR TOM ZEROOTH

**Title:** TECHNICAL OPERATIONS MANAGER

**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53066

**Telephone:** (414) 569 - 3197

**Fax Number:** (414) 569 - 2164

**E-mail Address:** tzeroth@wppisys.org

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**Name of utility commission/committee:** OCONOMOWOC UTILITY COMMITTEE

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

MS LORA MAE COCHRANE, ALDERMAN

MR JEROME ERDMANN, ALDERMAN

MR JOHN GROSS, ALDERMAN

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**Is sewer service rendered by the utility?** NO

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

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## IDENTIFICATION AND OWNERSHIP

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**Date of Ordinance:**                     

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

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

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	9,898,981	9,458,548	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	7,969,939	7,461,102	2
Depreciation Expense (403)	713,982	631,043	3
Amortization Expense (404-407)	31,764	31,764	4
Taxes (408)	564,455	570,999	5
<b>Total Operating Expenses</b>	<b>9,280,140</b>	<b>8,694,908</b>	
<b>Net Operating Income</b>	<b>618,841</b>	<b>763,640</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>618,841</b>	<b>763,640</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	300,250	256,921	10
Miscellaneous Nonoperating Income (421)	23,750	0	11
<b>Total Other Income</b>	<b>324,000</b>	<b>256,921</b>	
<b>Total Income</b>	<b>942,841</b>	<b>1,020,561</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>942,841</b>	<b>1,020,561</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	208,637	178,423	14
Amortization of Debt Discount and Expense (428)	6,081	5,854	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	38,810	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>214,718</b>	<b>223,087</b>	
<b>Net Income</b>	<b>728,123</b>	<b>797,474</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,896,195	12,098,721	20
Balance Transferred from Income (433)	728,123	797,474	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>13,624,318</b>	<b>12,896,195</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Electric Utility	258,430	5
Water Utility	41,820	6
<b>Total (Acct. 419):</b>	<b>300,250</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
Sale of Land, no identifiable cost	23,750	7
<b>Total (Acct. 421):</b>	<b>23,750</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	1,058,917	8,840,064	0	0	<b>9,898,981</b>	<b>1</b>
Less: interdepartmental sales	0	64,418	0	0	<b>64,418</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,058,917</b>	<b>8,775,646</b>	<b>0</b>	<b>0</b>	<b>9,834,563</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	205,077	4,552	<b>209,629</b>	1
Electric operating expenses	517,916	19,704	<b>537,620</b>	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		41,611	<b>41,611</b>	8
Electric utility plant accounts		118,659	<b>118,659</b>	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	184,526	(184,526)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>907,519</b>	<b>0</b>	<b>907,519</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	26,067,040	25,249,706	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,923,154	8,229,301	2
<b>Net Utility Plant</b>	<b>17,143,886</b>	<b>17,020,405</b>	
Utility Plant Acquisition Adjustments (117-118)	504,123	535,887	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>17,648,009</b>	<b>17,556,292</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	997,146	1,006,666	8
Special Funds (125-128)	2,642,244	1,631,051	9
<b>Total Other Property and Investments</b>	<b>3,639,390</b>	<b>2,637,717</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	80,336	79,992	10
Special Deposits (132-134)	56,451	46,114	11
Working Funds (135)	300	300	12
Temporary Cash Investments (136)	3,500,887	2,767,394	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	823,229	803,202	15
Other Accounts Receivable (143)	156,038	126,244	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	177,296	146,137	18
Materials and Supplies (151-163)	321,471	356,283	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	6,365	5,826	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
<b>Total Current and Accrued Assets</b>	<b>5,122,373</b>	<b>4,331,492</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	54,807	47,162	24
Other Deferred Debits (182-186)	68,155	148,614	25
<b>Total Deferred Debits</b>	<b>122,962</b>	<b>195,776</b>	
<b>Total Assets and Other Debits</b>	<b>26,532,734</b>	<b>24,721,277</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,379,528	1,367,899	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	13,624,318	12,896,195	28
<b>Total Proprietary Capital</b>	<b>15,003,846</b>	<b>14,264,094</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,604,600	2,774,800	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	557,584	575,230	31
<b>Total Long-Term Debt</b>	<b>4,162,184</b>	<b>3,350,030</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	586,616	532,791	33
Payables to Municipality (233)	223,641	203,025	34
Customer Deposits (235)	38,442	36,991	35
Taxes Accrued (236)	469,005	471,636	36
Interest Accrued (237)	68,961	65,937	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)	18,487	19,557	40
Miscellaneous Current and Accrued Liabilities (242)	16,163	54,056	41
<b>Total Current and Accrued Liabilities</b>	<b>1,421,315</b>	<b>1,383,993</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,945,389	5,723,160	49
<b>Total Liabilities and Other Credits</b>	<b>26,532,734</b>	<b>24,721,277</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	8,522,753	0	0	17,536,569	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)	7,718				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
<b>Total Utility Plant</b>	<b>8,530,471</b>	<b>0</b>	<b>0</b>	<b>17,536,569</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,979,925	0	0	6,943,229	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>1,979,925</b>	<b>0</b>	<b>0</b>	<b>6,943,229</b>	
<b>Net Utility Plant</b>	<b>6,550,546</b>	<b>0</b>	<b>0</b>	<b>10,593,340</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,812,735	6,416,566			<b>8,229,301</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	156,416	557,566			<b>713,982</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,103				<b>13,103</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Clearing	5,952	35,099			<b>41,051</b>	<b>9</b>
Salvage	0	5,355			<b>5,355</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>175,471</b>	<b>598,020</b>	<b>0</b>	<b>0</b>	<b>773,491</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	8,281	57,282			<b>65,563</b>	<b>15</b>
Cost of removal	0	14,075			<b>14,075</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>8,281</b>	<b>71,357</b>	<b>0</b>	<b>0</b>	<b>79,638</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,979,925</b>	<b>6,943,229</b>	<b>0</b>	<b>0</b>	<b>8,923,154</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0		1
Fuel stock expenses (152)					0		2
Plant mat. & oper. sup. (154)			276,429		276,429	311,943	3
<b>Total Electric Utility</b>					<b>276,429</b>	<b>311,943</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	276,429	311,943	1
Water utility (154)	45,042	44,340	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
<b>Total Materials and Supplies</b>	<b>321,471</b>	<b>356,283</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1978 Water Revenue Bonds	1,447	428	4,577	1
1991 Electric Revenue Bond Insurance	1,200	428	10,000	2
1991 Electric Revenue Bonds	3,207	428	26,728	3
1997 Water Revenue Bonds	229	428	13,502	4
<b>Total</b>			<b>54,807</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,367,899	1
<b>Changes during year (explain):</b>		
Electric Service	11,629	2
<b>Balance end of year</b>	<u><u>1,379,528</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1978 Water Revenue Bonds	02/01/1978	02/01/2007	6.00%	1,105,000	<b>1</b>
1991 Electric Revenue Bonds	05/01/1991	05/01/2006	7.00%	1,479,600	<b>2</b>
1997 Water Refunding Revenue Bonds	11/01/1997	11/01/2007	5.00%	1,020,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>3,604,600</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 3,604,600**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
Water Utility Note due to Electric Utility	06/01/1995	06/30/2005	6.00%	557,584	1
<b>Total for Account 224</b>				<b>557,584</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	471,636	1
<b>Accruals:</b>		
Charged water department expense	160,886	2
Charged electric department expense	403,569	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>564,455</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	467,286	6
Social Security taxes	54,724	7
PSC Remainder Assessment	11,886	8
<b>Other (explain):</b>		
Wisconsin Gross Receipts Tax	33,190	9
<b>Total payments and other debits</b>	<b>567,086</b>	
<b>Balance end of year</b>	<b>469,005</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1978 Water Revenue Bonds	29,649	67,101	68,945	27,805	1
1997 Water Revenue Bonds	0	7,331	0	7,331	2
1991 Electric Revenue Bonds	26,306	99,952	101,709	24,549	3
<b>Subtotal</b>	<b>55,955</b>	<b>174,384</b>	<b>170,654</b>	<b>59,685</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
Water utility note due electric utility		34,253	34,253	0	5
<b>Subtotal</b>	<b>0</b>	<b>34,253</b>	<b>34,253</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
Electric Customer Deposits	9,982	0	706	9,276	7
<b>Subtotal</b>	<b>9,982</b>	<b>0</b>	<b>706</b>	<b>9,276</b>	
<b>Total</b>	<b>65,937</b>	<b>208,637</b>	<b>205,613</b>	<b>68,961</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,177,252	2,545,908				<b>5,723,160</b>	1
<b>Add credits during year:</b>							
For Services	9,900	140,617				<b>150,517</b>	2
For Mains	71,712					<b>71,712</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>3,258,864</b>	<b>2,686,525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,945,389</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Electric Utility Note due from Water Utility	557,584	2
Impact Fees Receivable	410,368	3
Special Assessments	29,194	4
<b>Total (Acct. 124):</b>	<b>997,146</b>	
<b>Sinking Funds (125):</b>		
Water Reserve Fund	102,000	5
Water Special Redemption Fund	1,149,696	6
Electric Bond Reserve	249,999	7
Electric Bond Early Retirement	650,000	8
Electric Operation and Maintenance	120,000	9
Electric Bond Payment Fund	119,049	10
<b>Total (Acct. 125):</b>	<b>2,390,744</b>	
<b>Depreciation Fund (126):</b>		
Water Depreciation Fund	110,000	11
Electric Depreciation Fund	141,500	12
<b>Total (Acct. 126):</b>	<b>251,500</b>	
<b>Other Special Funds (128):</b>		
NONE		13
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		14
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
Customer Deposits	56,451	15
<b>Total (Acct. 134):</b>	<b>56,451</b>	
<b>Notes Receivable (141):</b>		
NONE		16
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	31,525	17
Electric	791,704	18
Sewer (Regulated)		19
<b>Other (specify):</b>		

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Customer Accounts Receivable (142):</b>		
NONE		20
<b>Total (Acct. 142):</b>		<b>823,229</b>
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	107,069	21
Merchandising, jobbing and contract work	48,969	22
<b>Other (specify):</b>		
NONE		23
<b>Total (Acct. 143):</b>		<b>156,038</b>
<b>Receivables from Municipality (145):</b>		
Utility Bills Placed on the Tax Roll	14,393	24
Miscellaneous Billings	92,271	25
Water due from Wastewater Utility	70,632	26
<b>Total (Acct. 145):</b>		<b>177,296</b>
<b>Prepayments (165):</b>		
NONE		27
<b>Total (Acct. 165):</b>		<b>0</b>
<b>Extraordinary Property Losses (182):</b>		
NONE		28
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>		
Work Orders Carried to 1998	3,211	29
<b>Total (Acct. 183):</b>		<b>3,211</b>
<b>Clearing Accounts (184):</b>		
NONE		30
<b>Total (Acct. 184):</b>		<b>0</b>
<b>Temporary Facilities (185):</b>		
NONE		31
<b>Total (Acct. 185):</b>		<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>		
Smart Money Conservation Program	64,944	32
<b>Total (Acct. 186):</b>		<b>64,944</b>
<b>Payables to Municipality (233):</b>		
Wastewater Treatment Plant Billings	218,233	33
Miscellaneous Invoices	5,408	34
<b>Total (Acct. 233):</b>		<b>223,641</b>

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Credits (253):</b>	
NONE	35
<b>Total (Acct. 253):</b>	<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	8,452,299	17,157,774	0	0	25,610,073	1
Materials and Supplies	44,691	294,186	0	0	338,877	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,896,330	6,679,897	0	0	8,576,227	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,218,058	2,616,216	0	0	5,834,274	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,382,602</b>	<b>8,155,847</b>	<b>0</b>	<b>0</b>	<b>11,538,449</b>	
Net Operating Income	163,566	455,275	0	0	618,841	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.84%</b>	<b>5.58%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.36%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,373,713	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	13,260,256	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>14,633,969</b>	
<b>Net Income</b>		
Net Income	728,123	5
<b>Percent Return on Proprietary Capital</b>	<b>4.98%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

---

3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

**FINANCIAL SECTION FOOTNOTES**

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

In prior years, the Electric Utility recorded an excess liability for interest accrued on customer deposits. No accrual will be made until the balance is brought down to a reasonable amount.

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**Identification and Ownership (Page iv)**

Changes made to schedule status by staff.

August 7, 1998

Mr. Mark Moliter, Supervisor  
Oconomowoc Utilities  
174 East Wisconsin Avenue  
Oconomowoc, WI 53066-0027

Re: 1997 Analytical Review File DWCCA-4340-RL

Dear Mr. Moliter:

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

1. During our review, we noted a principal amount end of year for other long term debt, page F-15. Please explain why there is not interest accrued reported for other long term debt, page F-17.

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

Sincerely,

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

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,034,194	1
<b>Total Sales of Water</b>	<b>1,034,194</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,963	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	8,269	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,491	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>24,723</b>	
<b>Total Operating Revenues</b>	<b>1,058,917</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	15,915	8
Pumping Expenses (620-633)	105,671	9
Water Treatment Expenses (640-652)	57,801	10
Transmission and Distribution Expenses (660-678)	202,320	11
Customer Accounts Expenses (901-905)	36,880	12
Sales Expenses (910)	2,298	13
Administrative and General Expenses (920-932)	157,164	14
<b>Total Operation and Maintenance Expenses</b>	<b>578,049</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	156,416	15
Amortization Expense (404-407)		16
Taxes (408)	160,886	17
<b>Total Other Operating Expenses</b>	<b>317,302</b>	
<b>Total Operating Expenses</b>	<b>895,351</b>	
<b>NET OPERATING INCOME</b>	<b>163,566</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	6	259	478	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>259</b>	<b>478</b>	
Metered Sales to General Customers (461)				
Residential	3,563	249,323	457,725	4
Commercial	446	158,437	214,089	5
Industrial	37	34,456	38,521	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,046</b>	<b>442,216</b>	<b>710,335</b>	
Private Fire Protection Service (462)	49		25,848	7
Public Fire Protection Service (463)	1		277,617	8
Other Sales to Public Authorities (464)	29	11,273	19,916	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	4	81		12
<b>Total Sales of Water</b>	<b>4,135</b>	<b>453,829</b>	<b>1,034,194</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	277,617	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>277,617</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,963	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,963</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
Tower rental	8,269	8
<b>Total Rents from Water Property (472)</b>	<b>8,269</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	13,491	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>13,491</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	15,915	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>15,915</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	62,026	17
Pumping Labor and Expenses (624)	30,251	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	151	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	11,234	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	2,009	25
<b>Total Pumping Expenses</b>	<b>105,671</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	24,974	27

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	29,493	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	3,334	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>57,801</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	7,658	<b>34</b>
Storage Facilities Expenses (661)		<b>35</b>
Transmission and Distribution Lines Expenses (662)	33,300	<b>36</b>
Meter Expenses (663)	5,704	<b>37</b>
Customer Installations Expenses (664)	14,978	<b>38</b>
Miscellaneous Expenses (665)	12,965	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	12,729	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	39,161	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	41,863	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	26,623	<b>46</b>
Maintenance of Meters (676)	312	<b>47</b>
Maintenance of Hydrants (677)	6,816	<b>48</b>
Maintenance of Miscellaneous Plant (678)	211	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>202,320</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	10,131	<b>50</b>
Meter Reading Labor (902)	9,535	<b>51</b>
Customer Records and Collection Expenses (903)	15,456	<b>52</b>
Uncollectible Accounts (904)		<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	1,758	54
<b>Total Customer Accounts Expenses</b>	<b>36,880</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	2,298	55
<b>Total Sales Expenses</b>	<b>2,298</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	50,047	56
Office Supplies and Expenses (921)	12,943	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	7,055	59
Property Insurance (924)	1,682	60
Injuries and Damages (925)	8,252	61
Employee Pensions and Benefits (926)	61,340	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)	581	64
Miscellaneous General Expenses (930)		65
Rents (931)	4,677	66
Maintenance of General Plant (932)	11,749	67
<b>Total Administrative and General Expenses</b>	<b>157,164</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>578,049</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
----------------------------------------------------------------------------

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		148,285	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,458	2
<b>Net property tax equivalent</b>		<b>143,827</b>	
Social Security		15,817	3
PSC Remainder Assessment		1,242	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>160,886</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.208800				3
County tax rate	mills		2.861600				4
Local tax rate	mills		6.056800				5
School tax rate	mills		12.816600				6
Voc. school tax rate	mills		1.424800				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>23.368600</b>				10
Less: state credit	mills		2.012300				11
<b>Net tax rate</b>	mills		<b>21.356300</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.056800</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.241400</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>20.298200</b>				17
<b>Total Tax Rate</b>	mills		<b>23.368600</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.868610</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.356300</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.550296</b>				21
Utility Plant, Jan. 1	\$	<b>8,389,564</b>	8,389,564				22
Materials & Supplies	\$	<b>44,340</b>	44,340				23
<b>Subtotal</b>	\$	<b>8,433,904</b>	<b>8,433,904</b>				24
Less: Plant Outside Limits	\$	<b>85,401</b>	85,401				25
<b>Taxable Assets</b>	\$	<b>8,348,503</b>	<b>8,348,503</b>				26
Assessment Ratio	dec.		0.957500				27
<b>Assessed Value</b>	\$	<b>7,993,692</b>	<b>7,993,692</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.550296</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>148,285</b>	<b>148,285</b>				30
Tax Equivalent per 1994 PSC Report	\$	137,061					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>148,285</b>					34

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,575		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	417,437	144	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>425,012</b>	<b>144</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	296,313		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	74,022		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	456,727	3,982	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>827,062</b>	<b>3,982</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	79,485		23
<b>Total Water Treatment Plant</b>	<b>79,485</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	26,085	5,845	24
Structures and Improvements (341)	290,507		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,575	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)			417,581	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>425,156</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			296,313	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			74,022	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			460,709	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>831,044</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			79,485	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>79,485</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			31,930	24
Structures and Improvements (341)			290,507	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	769,726		26
Transmission and Distribution Mains (343)	4,370,308	58,565	27
Fire Mains (344)			28
Services (345)	433,455	9,990	29
Meters (346)	501,978	52,368	30
Hydrants (348)	487,528	5,100	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>6,879,587</b>	<b>131,868</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	5,363	1,962	35
Computer Equipment (391.1)	27,433	3,103	36
Transportation Equipment (392)	43,948		37
Stores Equipment (393)	2,302		38
Tools, Shop and Garage Equipment (394)	35,096	1,083	39
Laboratory Equipment (395)	7,564		40
Power Operated Equipment (396)	1,577	6,143	41
Communication Equipment (397)	47,417	903	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>170,700</b>	<b>13,194</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,381,846</b>	<b>149,188</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>8,381,846</b>	<b>149,188</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			769,726 26
Transmission and Distribution Mains (343)			4,428,873 27
Fire Mains (344)			0 28
Services (345)	200		443,245 29
Meters (346)	8,081		546,265 30
Hydrants (348)			492,628 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>8,281</b>	<b>0</b>	<b>7,003,174</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,325 35
Computer Equipment (391.1)			30,536 36
Transportation Equipment (392)			43,948 37
Stores Equipment (393)			2,302 38
Tools, Shop and Garage Equipment (394)			36,179 39
Laboratory Equipment (395)			7,564 40
Power Operated Equipment (396)			7,720 41
Communication Equipment (397)			48,320 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>183,894</b>
<b>Total utility plant in service directly assignable</b>	<b>8,281</b>	<b>0</b>	<b>8,522,753</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>8,281</b>	<b>0</b>	<b>8,522,753</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	64,290	2.94%	12,275	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<b>64,290</b>		<b>12,275</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	108,201	2.50%	7,408	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	74,022	4.42%		10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	175,506	4.42%	20,275	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<b>357,729</b>		<b>27,683</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	52,701	6.67%	5,301	17
<b>Total Water Treatment Plant</b>	<b>52,701</b>		<b>5,301</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	54,471	2.22%	6,449	18
Distribution Reservoirs and Standpipes (342)	361,335	2.39%	18,397	19
Transmission and Distribution Mains (343)	399,485	0.96%	42,236	20
Fire Mains (344)				21
Services (345)	179,954	2.09%	9,060	22
Meters (346)	166,896	5.00%	26,206	23
Hydrants (348)	80,410	1.59%	7,792	24
Other Transmission and Distribution Plant (349)				25
<b>Total Transmission and Distribution Plant</b>	<b>1,242,551</b>		<b>110,140</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					76,565	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,565</b>	
321					115,609	8
322					0	9
323					74,022	10
324					0	11
325					195,781	12
326					0	13
327					0	14
328					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>385,412</b>	
331					0	16
332					58,002	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,002</b>	
341					60,920	18
342					379,732	19
343					441,721	20
344					0	21
345	200				188,814	22
346	8,081				185,021	23
348					88,202	24
349					0	25
	<b>8,281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,344,410</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				<b>26</b>
Office Furniture and Equipment (391)	3,974	7.69%	488	<b>27</b>
Computer Equipment (391.1)	15,928	25.00%	7,246	<b>28</b>
Transportation Equipment (392)	31,699	10.56%	4,641	<b>29</b>
Stores Equipment (393)	2,065	6.67%	154	<b>30</b>
Tools, Shop and Garage Equipment (394)	20,783	6.67%	2,377	<b>31</b>
Laboratory Equipment (395)	5,561	6.67%	505	<b>32</b>
Power Operated Equipment (396)	1,257	6.67%	310	<b>33</b>
Communication Equipment (397)	14,197	9.09%	4,351	<b>34</b>
SCADA Equipment (397.1)				<b>35</b>
Miscellaneous Equipment (398)				<b>36</b>
Other Tangible Property (399)				<b>37</b>
<b>Total General Plant</b>	<b>95,464</b>		<b>20,072</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,812,735</b>		<b>175,471</b>	
 Common Utility Plant Allocated to Water Department				 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,812,735</b>		 <b>175,471</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391					4,462	27
391.1					23,174	28
392					36,340	29
393					2,219	30
394					23,160	31
395					6,066	32
396					1,567	33
397					18,548	34
397.1					0	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,536</b>	
	<b>8,281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,979,925</b>	
					<b>0</b>	<b>38</b>
	<b>8,281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,979,925</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			44,187	44,187	1
February			38,564	38,564	2
March			42,012	42,012	3
April			39,765	39,765	4
May			46,859	46,859	5
June			51,453	51,453	6
July			48,217	48,217	7
August			46,190	46,190	8
September			43,932	43,932	9
October			46,847	46,847	10
November			40,588	40,588	11
December			43,065	43,065	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>531,679</b>	<b>531,679</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				28,874	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				502,805	16
Less: Water sold				453,829	17
Losses and unaccounted for				48,976	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 15%, 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				2,419	21
Date of maximum: 6/13/1997					22
Cause of maximum:					23
WARM AND DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				937	24
Date of minimum: 11/9/1997					25
Total KWH used for pumping for the year				858,451	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
611 E WISCONSIN AVE	1	827	10	921,600	Yes	<b>1</b>
748 E WISCONSIN AVE	2	660	12	2,088,000	Yes	<b>2</b>
611 E WISCONSIN AVE	3	735	16	1,929,600	Yes	<b>3</b>
690 LAKE BLUFF DRIVE	4	52	12	1,368,000	Yes	<b>4</b>
690 LAKE BLUFF DRIVE	6	675	16	1,440,000	Yes	<b>5</b>
1765 EXECUTIVE DRIVE	7	1,052	16	2,088,000	Yes	<b>6</b>

## 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	BP #1	BP #2	BP #3	1
Location	611 E WISCONSIN AVE	611 E WISCONSIN AVE	611 E WISCONSIN AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1975	1975	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	350	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	G.E.	9 10
Year Installed	1975	1975	1974	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SP #1	SP #2	WELL #1	14
Location	1765 EXECUTIVE DRIVE	1765 EXECUTIVE DRIVE	611 E WISCONSIN AVE	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	GOULDS	GOULDS	LAYNE	18
Year Installed	1996	1996	1969	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,400	1,400	640	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	22 23
Year Installed	1996	1996	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	20	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #4	1
Location	748 E WISCONSIN AVE	611 E WISCONSIN AVE	690 LAKE BLUFF DRIVE	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1974	1964	1964	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,450	1,340	950	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9 10
Year Installed	1974	1985	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6	WELL #7		14
Location	690 LAKE BLUFF DRIVE	1765 EXECUTIVE DRIVE		15
Purpose	P	P		16
Destination	D	R		17
Pump Manufacturer	AMERICAN TURBINE	GOULDS		18
Year Installed	1996	1996		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	950	1,450		21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS		22 23
Year Installed	1996	1996		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	125	50		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	EAST STANDPIPE	OLYMPIA TOWER	POWER HSE RESERVIOR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1967	1976	1932	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	153	143	0	6
Total capacity in gallons	500,000	500,000	150,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	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.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL #7 RESERVOIR	WEST STANDPIPE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1996	1976	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	153	6
Total capacity in gallons	133,000	500,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	38,648				38,648
M	D	6.000	70,904				70,904
M	D	8.000	118,325	270			118,595
M	D	10.000	43,188				43,188
M	D	12.000	47,405				47,405
M	D	16.000	4,367				4,367
<b>Total Within Municipality</b>			<b>322,837</b>	<b>270</b>	<b>0</b>	<b>0</b>	<b>323,107</b>
M	D	6.000	770				770
M	D	8.000	1,430				1,430
M	D	12.000	2,400				2,400
<b>Total Outside of Municipality</b>			<b>4,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,600</b>
<b>Total Utility</b>			<b>327,437</b>	<b>270</b>	<b>0</b>	<b>0</b>	<b>327,707</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,151				1,151		1
M	0.625	1				1		2
M	0.750	862		1		861		3
L	0.750	22				22		4
M	1.000	1,459	4			1,463	118	5
L	1.000	1				1		6
M	1.250	9				9		7
M	1.500	38	2			40		8
L	1.500	9				9		9
M	2.000	53	1			54		10
M	3.000	3				3		11
M	4.000	10				10		12
M	6.000	18	2			20		13
M	8.000	15				15		14
<b>Total Utility</b>		<b>3,651</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>3,659</b>	<b>118</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,065	0	39		2,026	103	1
0.750	1,828	140	45		1,923	173	2
1.000	143	0	1		142	4	3
1.500	82	4	0		86	12	4
2.000	58	3	3		58	7	5
2.500	1	0	0		1	0	6
3.000	19	1	1		19	16	7
4.000	7	0	0		7	6	8
6.000	6	1	1		6	6	9
<b>Total:</b>	<b>4,209</b>	<b>149</b>	<b>90</b>	<b>0</b>	<b>4,268</b>	<b>327</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,847	149	0	7	0	23	2,026	1
0.750	1,645	117	12	7	0	142	1,923	2
1.000	66	50	4	4	0	18	142	3
1.500	3	67	2	6	0	8	86	4
2.000	0	41	6	7	0	4	58	5
2.500	0	0	0	0	1	0	1	6
3.000	0	14	1	2	2	0	19	7
4.000	0	4	1	2	0	0	7	8
6.000	0	4	1	1	0	0	6	9
<b>Total:</b>	<b>3,561</b>	<b>446</b>	<b>27</b>	<b>36</b>	<b>3</b>	<b>195</b>	<b>4,268</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	10				10	<b>1</b>
Within Municipality	488	1		2	491	<b>2</b>
<b>Total Fire Hydrants</b>	<b>498</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>501</b>	
<b>Flushing Hydrants</b>						
	97			(2)	95	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>97</b>	<b>0</b>	<b>0</b>	<b>(2)</b>	<b>95</b>	

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

Number of hydrants operated during year:	265
Number of distribution system valves end of year:	792
Number of distribution valves operated during year:	102

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 614 - Balance increased due to increased labor for well maintenance.

Account 672 - Balance decreased due to tower painting completed during 1996.

Account 675 - Balance increased due to increased labor for service maintenance.

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### Water Mains (Page W-17)

Water main addition contributed by developer.

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### Water Services (Page W-18)

Service additions are financed by utility customers.

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### Hydrants and Distribution System Valves (Page W-20)

The adjustment represents 2 hydrants with 4 inch leads that were converted to hydrants with 6 inch leads.

System valves are operated when flushing the mains twice a year, when isolating a section of main for repairs or whenever there is available time.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	8,777,083	1
<b>Total Sales of Electricity</b>	<b>8,777,083</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	23,999	2
Miscellaneous Service Revenues (451)	744	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	35,189	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,049	7
<b>Total Other Operating Revenues</b>	<b>62,981</b>	
<b>Total Operating Revenues</b>	<b>8,840,064</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	6,350,658	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	375,316	10
Customer Accounts Expenses (901-905)	126,146	11
Sales Expenses (911-916)	118,024	12
Administrative and General Expenses (920-932)	421,746	13
<b>Total Operation and Maintenance Expenses</b>	<b>7,391,890</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	557,566	14
Amortization Expense (404-407)	31,764	15
Taxes (408)	403,569	16
<b>Total Other Expenses</b>	<b>992,899</b>	
<b>Total Operating Expenses</b>	<b>8,384,789</b>	
<b>NET OPERATING INCOME</b>	<b>455,275</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Forfeited discounts on customer accounts	23,999	1
<b>Total Forfeited Discounts (450)</b>	<b>23,999</b>	
<b>Miscellaneous Service Revenues (451):</b>		
Reconnection fees	744	2
<b>Total Miscellaneous Service Revenues (451)</b>	<b>744</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		3
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
Pole contacts	14,714	4
Building rent	20,475	5
<b>Total Rent from Electric Property (454)</b>	<b>35,189</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NSF check fees	160	7
Sales tax discount	1,669	8
Sale of scrap	1,220	9
<b>Total Other Electric Revenues (456)</b>	<b>3,049</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>
<b>POWER PRODUCTION EXPENSES</b>	
<b>STEAM POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	6,350,658	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>6,350,658</b>	
<b>Total Power Production Expenses</b>	<b>6,350,658</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	33,448	50

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	23,406	52
Overhead Line Expenses (583)	40	53
Underground Line Expenses (584)	1,390	54
Street Lighting and Signal System Expenses (585)	8,056	55
Meter Expenses (586)	33,507	56
Customer Installations Expenses (587)	4,253	57
Miscellaneous Distribution Expenses (588)	29,080	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	23,730	60
Maintenance of Structures (591)	268	61
Maintenance of Station Equipment (592)	15,245	62
Maintenance of Overhead Lines (593)	46,741	63
Maintenance of Underground Lines (594)	128,367	64
Maintenance of Line Transformers (595)	4,433	65
Maintenance of Street Lighting and Signal Systems (596)	17,684	66
Maintenance of Meters (597)	3,513	67
Maintenance of Miscellaneous Distribution Plant (598)	2,155	68
<b>Total Distribution Expenses</b>	<b>375,316</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	18,231	69
Meter Reading Expenses (902)	33,256	70
Customer Records and Collection Expenses (903)	68,276	71
Uncollectible Accounts (904)	(59)	72
Miscellaneous Customer Accounts Expenses (905)	6,442	73
<b>Total Customer Accounts Expenses</b>	<b>126,146</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	118,024	76

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		77
<b>Total Sales Expenses</b>	<b>118,024</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	172,561	78
Office Supplies and Expenses (921)	39,211	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	10,386	81
Property Insurance (924)	2,531	82
Injuries and Damages (925)	10,483	83
Employee Pensions and Benefits (926)	144,720	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)	7,113	86
Miscellaneous General Expenses (930)		87
Rents (931)	9,498	88
Maintenance of General Plant (932)	39,469	89
<b>Total Administrative and General Expenses</b>	<b>421,746</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>7,391,890</b>	

### TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		320,828	1
Social Security		38,907	2
Wisconsin Gross Receipts Tax		33,190	3
PSC Remainder Assessment		10,644	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>403,569</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.208800				3
County tax rate	mills		2.861600				4
Local tax rate	mills		6.056800				5
School tax rate	mills		12.816600				6
Voc. school tax rate	mills		1.424800				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>23.368600</b>				10
Less: state credit	mills		1.747200				11
<b>Net tax rate</b>	mills		<b>21.621400</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.056800</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.241400</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>20.298200</b>				17
<b>Total Tax Rate</b>	mills		<b>23.368600</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.868610</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.621400</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.780565</b>				21
Utility Plant, Jan. 1	\$	<b>16,860,142</b>	16,860,142				22
Materials & Supplies	\$	<b>311,943</b>	311,943				23
<b>Subtotal</b>	\$	<b>17,172,085</b>	<b>17,172,085</b>				24
Less: Plant Outside Limits	\$	<b>1,027,336</b>	1,027,336				25
<b>Taxable Assets</b>	\$	<b>16,144,749</b>	<b>16,144,749</b>				26
Assessment Ratio	dec.		0.957500				27
<b>Assessed Value</b>	\$	<b>15,458,597</b>	<b>15,458,597</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.780565</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>290,321</b>	<b>290,321</b>				30
Tax Equivalent per 1994 PSC Report	\$	320,828					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>320,828</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

### ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	123,062		34
Structures and Improvements (361)	1,637,637	3,743	35
Station Equipment (362)	2,901,484	100,288	36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	313,219	25,298	38
Overhead Conductors and Devices (365)	707,547	8,422	39
Underground Conduit (366)	278,390	7,567	40
Underground Conductors and Devices (367)	5,325,660	264,698	41
Line Transformers (368)	1,881,824	141,844	42
Services (369)	1,267,478	113,158	43
Meters (370)	632,523	45,564	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	682,838	19,312	47
<b>Total Distribution Plant</b>	<b>15,751,662</b>	<b>729,894</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			48
Structures and Improvements (390)	5,506		49
Office Furniture and Equipment (391)	59,404	3,984	50
Computer Equipment (391.1)	93,003	5,346	51
Transportation Equipment (392)	354,085		52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	92,915	19,141	54
Laboratory Equipment (395)	36,285	3,903	55
Power Operated Equipment (396)	347,173	52,150	56
Communication Equipment (397)	38,946	454	57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			123,062 34
Structures and Improvements (361)			1,641,380 35
Station Equipment (362)			3,001,772 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	9,314	(576)	328,627 38
Overhead Conductors and Devices (365)	3,042	24,710	737,637 39
Underground Conduit (366)		283,680	569,637 40
Underground Conductors and Devices (367)	12,475	(180,939)	5,396,944 41
Line Transformers (368)	3,116		2,020,552 42
Services (369)	2,975	(82,772)	1,294,889 43
Meters (370)	9,080		669,007 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)		(44,103)	658,047 47
<b>Total Distribution Plant</b>	<b>40,002</b>	<b>0</b>	<b>16,441,554</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			5,506 49
Office Furniture and Equipment (391)			63,388 50
Computer Equipment (391.1)			98,349 51
Transportation Equipment (392)	7,280		346,805 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			112,056 54
Laboratory Equipment (395)			40,188 55
Power Operated Equipment (396)	10,000		389,323 56
Communication Equipment (397)			39,400 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			58
Other Tangible Property (399)			59
<b>Total General Plant</b>	<b>1,027,317</b>	<b>84,978</b>	
<b>Total utility plant in service directly assignable</b>	<b>16,778,979</b>	<b>814,872</b>	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 <b>Total utility plant in service</b>	<b>16,778,979</b>	<b>814,872</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>17,280</b>	<b>0</b>	<b>1,095,015</b>
<b>Total utility plant in service directly assignable</b>	<b>57,282</b>	<b>0</b>	<b>17,536,569</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>57,282</b>	<b>0</b>	<b>17,536,569</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
<b>Total Steam Production Plant</b>	<u>0</u>		<u>0</u>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
<b>Total Hydraulic Production Plant</b>	<u>0</u>		<u>0</u>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
<b>Total Other Production Plant</b>	<u>0</u>		<u>0</u>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)				26
<b>Total Transmission Plant</b>	<u>0</u>		<u>0</u>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	336,230	2.13%	34,922	27
Station Equipment (362)	1,275,494	2.86%	84,417	28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)	133,569	3.71%	11,906	30
Overhead Conductors and Devices (365)	294,616	3.79%	27,854	31
Underground Conduit (366)	84,045	2.50%	14,146	32
Underground Conductors and Devices (367)	1,945,626	3.33%	175,519	33
Line Transformers (368)	619,730	3.23%	61,017	34
Services (369)	514,286	3.67%	45,501	35
Meters (370)	141,311	3.13%	18,664	36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)	37,142	14.29%	7,784	38
Street Lighting and Signal Systems (373)	246,021	3.33%	21,591	39
<b>Total Distribution Plant</b>	<u>5,628,070</u>		<u>503,321</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	885	8.33%	197	40
Office Furniture and Equipment (391)	50,684	20.00%	5,114	41
Computer Equipment (391.1)	95,041	15.00%	9,957	42
Transportation Equipment (392)	228,834	15.00%	53,113	43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)	63,970	6.25%	6,405	45
Laboratory Equipment (395)	19,793	6.67%	2,550	46
Power Operated Equipment (396)	309,607	15.00%	9,395	47
Communication Equipment (397)	19,682	6.67%	2,613	48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
<b>Total General Plant</b>	<u>788,496</u>		<u>89,344</u>	
<b>Total accum. prov. directly assignable</b>	<u>6,416,566</u>		<u>592,665</u>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					371,152	27
362					1,359,911	28
363					0	29
364	9,314	6,830		(456)	128,875	30
365	3,042	2,420		24,818	341,826	31
366				131,202	229,393	32
367	12,475	3,312		(84,851)	2,020,507	33
368	3,116				677,631	34
369	2,975	1,513		(47,668)	507,631	35
370	9,080				150,895	36
371					0	37
372					44,926	38
373				(23,045)	244,567	39
	40,002	14,075	0	0	6,077,314	
390					1,082	40
391					55,798	41
391.1				(6,758)	98,240	42
392	7,280		2,855		277,522	43
393					0	44
394					70,375	45
395					22,343	46
396	10,000		2,500		311,502	47
397				6,758	29,053	48
398					0	49
399					0	50
	17,280	0	5,355	0	865,915	
	57,282	14,075	5,355	0	6,943,229	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

- 1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department			51
<b>Total accum. prov. for depreciation</b>	<u><u>6,416,566</u></u>		<u><u>592,665</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>57,282</b>	<b>14,075</b>	<b>5,355</b>	<b>0</b>	<b>6,943,229</b>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	-1.00	26.00	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	6.00	121.00	3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
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
<b>Total</b>	<b>0 4</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0 9</b>
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0 13</b>
<b>Total customers on rural lines at end of year</b>	<b>0 14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	28,884	Thursday	01/16/1997	18:00	16,111	<b>1</b>
February	02	26,890	Wednesday	02/12/1997	19:00	14,115	<b>2</b>
March	03	26,361	Thursday	03/13/1997	19:00	14,790	<b>3</b>
April	04	25,019	Tuesday	04/08/1997	11:00	13,965	<b>4</b>
May	05	24,128	Thursday	05/15/1997	11:00	13,808	<b>5</b>
June	06	36,115	Tuesday	06/24/1997	15:00	15,836	<b>6</b>
July	07	35,447	Tuesday	07/01/1997	17:00	17,312	<b>7</b>
August	08	31,596	Wednesday	08/27/1997	16:00	16,073	<b>8</b>
September	09	28,841	Tuesday	09/16/1997	14:00	14,612	<b>9</b>
October	10	29,541	Tuesday	10/07/1997	16:00	15,164	<b>10</b>
November	11	27,077	Wednesday	11/19/1997	18:00	14,329	<b>11</b>
December	12	28,446	Monday	12/08/1997	18:00	15,666	<b>12</b>
<b>Total</b>		<b>348,345</b>				<b>181,781</b>	

**System Name** Oconomowoc Utilities

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)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	181,781	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>181,781</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	174,696	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>174,696</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	7,085	27
<b>Total Energy Losses</b>	<b>7,085</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.8975%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>181,781</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RG1	RG1	5,751	49,036	1	
RG2	RG2	4	33	2	
<b>Total Sales for Residential Sales</b>		<b>5,755</b>	<b>49,069</b>		
<b>Commercial &amp; Industrial</b>					
CG1	CG1	893	22,685	3	
CP1	CP1	60	16,897	4	
CP2	CP2	25	47,817	5	
CP3	CP3	6	36,883	6	
<b>Total Sales for Commercial &amp; Industrial</b>		<b>984</b>	<b>124,282</b>		
<b>Public Street &amp; Highway Lighting</b>					
MS1	MS1	4	1,232	7	
MS2	MS2	69	113	8	
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>73</b>	<b>1,345</b>		
<b>Sales for Resale</b>					
NONE	NONE			9	
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>6,812</b>	<b>174,696</b>		

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,882,351	33,379	<b>2,915,730</b>	<b>1</b>
		1,998	22	<b>2,020</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>2,884,349</b>	<b>33,401</b>	<b>2,917,750</b>	
		1,304,168	15,119	<b>1,319,287</b>	<b>3</b>
58,079	71,486	922,171	11,003	<b>933,174</b>	<b>4</b>
108,125	128,973	1,968,881	28,092	<b>1,996,973</b>	<b>5</b>
77,048	96,419	1,419,104	27,104	<b>1,446,208</b>	<b>6</b>
<b>243,252</b>	<b>296,878</b>	<b>5,614,324</b>	<b>81,318</b>	<b>5,695,642</b>	
		152,594	520	<b>153,114</b>	<b>7</b>
		10,532	45	<b>10,577</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>163,126</b>	<b>565</b>	<b>163,691</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>243,252</b>	<b>296,878</b>	<b>8,661,799</b>	<b>115,284</b>	<b>8,777,083</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI SYSTEM				1
Point of Delivery	COONEY SUB.				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138,000				4
Point of Metering	COONEY SUB.				5
Total of 12 Monthly Maximum Demands -- kW	348,345				6
Average load factor	<b>71.4852%</b>				7
Total Cost of Purchased Power	6,350,657				8
Average cost per kWh	<b>0.0349</b>				9
On-Peak Hours (if applicable)	7:00AM TO 9:00PM				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	7,851	8,260			12
February	6,873	7,242			13
March	6,922	7,868			14
April	6,993	6,972			15
May	6,598	7,210			16
June	7,740	8,096			17
July	8,547	8,765			18
August	7,527	8,546			19
September	7,143	7,469			20
October	7,747	7,417			21
November	6,365	7,964			22
December	7,614	8,052			23
<b>Total kWh (000)</b>	<b>87,920</b>	<b>93,861</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

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

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### 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							
<b>Total</b>							<b><u>0</u></b>
							1

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	ARMOUR	COONEY7	COONEY8	JEFF/14.4	JEFF/5KY	1
Voltage--High Side	24,900	138,000	138,000	24,900	24,900	2
Voltage--Low Side	4,160	24,900	24,900	24,900	4,160	3
Num. Main Transformers in Operation	1	1	1	3	1	4
Capacity of Transformers in kVA	7,500	75,000	75,000	1,728	3,750	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	LAPHAM	OLYMPIA	PWRHSE	SUMMIT	WEST	10
Voltage--High Side	24,900	24,900	24,900	24,900	24,900	11
Voltage--Low Side	24,900	24,900	4,160	4,160	24,900	12
Num. of Main Transformers in Operation	3	3	1	1	3	13
Capacity of Transformers in kVA	864	864	3,750	3,750	1,728	14
Number of Spare Transformers on Hand	0	0	0	0	0	15
15-Minute Maximum Demand in kW						16
Dt and Hr of Such Maximum Demand						17
Kwh Output						18

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						19
Voltage--High Side						20
Voltage--Low Side						21
Num. of Main Transformers in Operation						22
Capacity of Transformers in kVA						23
Number of Spare Transformers on Hand						24
15-Minute Maximum Demand in kW						25
Dt and Hr of Such Maximum Demand						26
Kwh Output						27

**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	7,242	1,319	295,785	1
Acquired during year	322	45	4,403	2
<b>Total</b>	<b>7,564</b>	<b>1,364</b>	<b>300,188</b>	<b>3</b>
Retired during year	162	6	238	4
Sales, transfers or adjustments increase (decrease)	0	(5)	(290)	5
<b>Number end of year</b>	<b>7,402</b>	<b>1,353</b>	<b>299,660</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	6,894	1,205	115,054	8
In utility's use	14	20	174,460	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	494	128	10,146	12
<b>Total end of year</b>	<b>7,402</b>	<b>1,353</b>	<b>299,660</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	150	313	256,660	1
Sodium Vapor	250	19	24,187	2
Sodium Vapor	400	22	50,138	3
<b>Total</b>		<b>354</b>	<b>330,985</b>	
<b>Ornamental</b>				
Sodium Vapor	150	615	504,300	4
Sodium Vapor	250	144	183,312	5
Sodium Vapor	400	33	75,207	6
<b>Total</b>		<b>792</b>	<b>762,819</b>	
<b>Other</b>				
NONE				7
<b>Total</b>			<b>0</b>	<b>0</b>

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

Account 593 - Increase due to increased labor for overhead line maintenance.

Account 594 - Increase due to increased labor for underground line maintenance.

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

Adjustments on lines 38, 39, 40, 41, 43 and 47 are made per PSC instructions

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### Accumulated Provision for Depreciation - Electric (Page E-08)

Adjustments on lines 30, 31, 32, 33, 35 and 39 are made per PSC instructions

Adjustments on lines 42 and 48 are made to correct adjustments made in error during 1996.

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