



3014 (02-09-04)

ANNUAL REPORT

OF

Name: OCONTO FALLS WATER AND LIGHT COMMISSION

Principal Office: 104 S. FANKLIN ST.
OCONTO FALLS, WI 54154

For the Year Ended: DECEMBER 31, 1997

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

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OCONTO FALLS WATER AND LIGHT COMMISSION

Utility Address: 104 S. FANKLIN ST.
OCONTO FALLS, WI 54154

When was utility organized? 3/6/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PETE MANN

Title: CITY ADMINISTRATOR

Office Address:

104 S. FRANKLIN
OCONTO FALLS, WI 54154

Telephone: (414) 846 - 4505

Fax Number: (414) 846 - 4510

E-mail Address:

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

Name: VIRCHOW KRAUSE & CO

Title:

Office Address: VIRCHOW KRAUSE & CO

4600 AMERICAN PKWY
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

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: VIRCHOW KRAUSE & CO

Title:

Office Address: VIRCHOW KRAUSE & CO

4600 AMERICAN PKWY
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

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

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

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: WILLIAM KOKKO

Title: UTILITY SUPERINTENDENT

Office Address:

104 S. FRANKLIN ST
P.O. BOX 70
OCONTO FALLS, WI 54154

Telephone: (920) 846 - 4512

Fax Number: (920) 846 - 4510

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MIKE GAUTHIER
JAMES KARDOSKEE
ROBERT MAGNIN
PETE MANN, CITY ADMINISTRATOR
JOHN SENN
LORETTA SHELLMAN

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,778,452	1,814,666	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,383,782	1,544,400	2
Depreciation Expense (403)	119,303	106,434	3
Amortization Expense (404-407)	0		4
Taxes (408)	105,262	113,669	5
Total Operating Expenses	1,608,347	1,764,503	
Net Operating Income	170,105	50,163	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	170,105	50,163	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	30,512	37,711	10
Miscellaneous Nonoperating Income (421)	0	213	11
Total Other Income	30,512	37,924	
Total Income	200,617	88,087	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	200,617	88,087	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	64,022		14
Amortization of Debt Discount and Expense (428)	3,644	3,700	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	5,606	86,878	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	73,272	90,578	
Net Income	127,345	(2,491)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,150,448	1,155,503	20
Balance Transferred from Income (433)	127,345	(2,491)	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	4,451	2,564	25
Total Unappropriated Earned Surplus End of Year (216)	1,273,342	1,150,448	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments	30,512	5
Total (Acct. 419):	30,512	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Appropriated to Municipal	4,451	12
Total (Acct. 439)--Debit:	4,451	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	290,213	1,488,239	0	0	1,778,452	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	290,213	1,488,239	0	0	1,778,452	

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	68,091		68,091	1
Electric operating expenses	152,663		152,663	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	1,599		1,599	8
Electric utility plant accounts	22,742		22,742	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	245,095	0	245,095	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,430,797	4,354,659	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,623,975	1,516,351	2
Net Utility Plant	2,806,822	2,838,308	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	218,772	71,790	5
Other Investments (124)	253,232	261,400	6
Special Funds (125)	0		7
Total Other Property and Investments	472,004	333,190	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	7,389	7,257	8
Temporary Cash Investments (132)	652,232	904,465	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	345,367	167,656	11
Other Accounts Receivable (143)	28,493	44,131	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	49,245	43,335	14
Materials and Supplies (150)	69,167	77,926	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,151,893	1,244,770	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,700	35,344	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	156,458	142,280	20
Total Deferred Debits	188,158	177,624	
Total Assets and Other Debits	4,618,877	4,593,892	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	711,131	571,548	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,273,342	1,150,448	23
Total Proprietary Capital	1,984,473	1,721,996	
LONG-TERM DEBT			
Bonds (221)	1,550,000	1,600,000	24
Advances from Municipality (223)	115,327	180,294	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	1,665,327	1,780,294	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	12,505	149,516	28
Payables to Municipality (233)	19,663	19,693	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,600	7,300	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	37,768	176,509	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	33,918	31,358	36
Total Deferred Credits	33,918	31,358	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	897,391	883,735	41
Total Liabilities and Other Credits	4,618,877	4,593,892	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,223,397	0	0	2,207,400	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,223,397	0	0	2,207,400	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	460,755	0	0	1,163,220	10
Total Accumulated Provision	460,755	0	0	1,163,220	
Net Utility Plant	1,762,642	0	0	1,044,180	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	421,050	1,095,301			1,516,351	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,249	77,054			119,303	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,035				1,035	6
Accruals charged other						7
accounts (specify):						8
Depreciation Cleared	849	17,400			18,249	9
Salvage		5,661			5,661	10
Other credits (specify):						11
					0	12
Total credits	44,133	100,115	0	0	144,248	13
Debits during year						14
Book cost of plant retired	4,428	32,196			36,624	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,428	32,196	0	0	36,624	19
Balance End of Year	460,755	1,163,220	0	0	1,623,975	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0		1
Other			61,667		61,667	69,298	2
Total Electric Utility					61,667	69,298	

Account	Total End of Year	Amount Prior Year	
Electric utility total	61,667	69,298	1
Water utility	7,500	8,628	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	69,167	77,926	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Unamortized debt discount & expense on 95 MRB's	3,644	428	31,700	1
Total			<u><u>31,700</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	571,548	1
Changes during year (explain):		
1996 Line Extensions	139,583	2
Balance end of year	<u><u>711,131</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 MRB's	12/01/1995	12/01/2012	5.00%	1,550,000	1
Total Bonds (Account 221):				1,550,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1993 G.O.	05/01/1993	05/01/2005	4.00%	115,327	1
Total for Account 223				115,327	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	40,490	2
Charged electric department expense	42,274	3
Charged sewer department expense	1,907	4
Other (explain):		
NONE		5
Total Accruals and other credits	84,671	
Taxes paid during year:		
County, state and local taxes	62,173	6
Social Security taxes	19,090	7
PSC Remainder Assessment	3,408	8
Other (explain):		
NONE		9
Total payments and other debits	84,671	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 Bonds	400	697	1,097	0	1
1995 MRB	6,400	63,325	64,525	5,200	2
Subtotal	6,800	64,022	65,622	5,200	
Advances from Municipality (223)					
93 G.O.	500	5,606	5,706	400	3
Subtotal	500	5,606	5,706	400	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	7,300	69,628	71,328	5,600	

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	573,816	309,919				883,735	1
Add credits during year:							
For Services		13,656				13,656	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	573,816	323,575	0	0	0	897,391	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
Investment in Muni	218,772	1
Total (Acct. 123):	218,772	
Other Investments (124):		
Long term receivable from sewer	224,169	2
Long term receivable from CATV	29,063	3
Total (Acct. 124):	253,232	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		6
Electric		7
Sewer (Regulated)		8
Other (specify):		
Customer accounts receivable	345,367	9
Total (Acct. 142):	345,367	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
Other accounts receivable	28,493	12
Total (Acct. 143):	28,493	
Receivables from Municipality (145):		
Receivable from muni	49,245	13
Total (Acct. 145):	49,245	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
Preliminary survey and investigation charges	156,458	16
Total (Acct. 183):	156,458	
Payables to Municipality (233):		
Payable to muni	18,589	17
Accrued taxes	1,074	18
Total (Acct. 233):	19,663	
Other Deferred Credits (253):		
Accrued compensated absences	33,918	19
Total (Acct. 253):	33,918	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,220,627	2,172,101	0	0	4,392,728	1
Materials and Supplies	8,064	65,482	0	0	73,546	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	440,902	1,129,260	0	0	1,570,162	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	573,816	316,747	0	0	890,563	6
Other (specify):					0	7
Average Net Rate Base	1,213,973	791,576	0	0	2,005,549	
Net Operating Income	68,420	101,685	0	0	170,105	8
Net Operating Income as a percent of Average Net Rate Base	5.64%	12.85%	N/A	N/A	8.48%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	641,339	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,211,895	3
Other (Specify):		4
Total Average Proprietary Capital	1,853,234	
Net Income		
Net Income	127,345	5
Percent Return on Proprietary Capital	6.87%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 15, 1998

Mr. Pete Mann, Administrator
Oconto Falls Water and Lith Commission
104 South Franklin Street
Oconto Falls, WI 54154-0070

Re: 1997 Analytical Review File DWCCA-4360-RL

Dear Mr. Mann:

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 that the Status for several schedules on the Schedule Listing in the electronic annual report was not changed from "not started" and/or "in progress" to "complete." It is important to change the status for all schedules, whether the schedule is left blank or not. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. Staff has changed all schedules' status to "complete" in our electronic copy. Please indicate if any "not started" schedules should have had data or if any "in progress" schedules were not complete. If any schedules were not complete or should not have been blank, please provide that data.
2. During our review, we noted you reported a total of 174 fire hydrants, end of year 1996. However, you reported 176 hydrants for first of year 1997, page W-17. Please explain this discrepancy.
3. During our review of page E-14, we noted you reported substation for point of delivery. Please explain why the Substation Schedule, page E-21 was not complete.

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,

FINANCIAL SECTION FOOTNOTES

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

RL:mo:W:\COMPL\ROSELEE\4360 Oconto Falls.doc

Response received & review closed 10/28/98.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	282,857	1
Total Sales of Water	282,857	
Other Operating Revenues		
Forfeited Discounts (470)	1,099	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,257	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,356	
Total Operating Revenues	290,213	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	8,918	9
Water Treatment Expenses (630-635)	10,974	10
Transmission and Distribution Expenses (640-655)	53,531	11
Customer Accounts Expenses (901-904)	10,515	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	48,556	14
Total Operation and Maintenance Expenses	132,494	
Other Operating Expenses		
Depreciation Expense (403)	42,249	15
Amortization Expense (404-407)		16
Taxes (408)	47,050	17
Total Other Operating Expenses	89,299	
Total Operating Expenses	221,793	
NET OPERATING INCOME	68,420	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	898	46,822	114,564	4
Commercial	134	29,641	50,679	5
Industrial	11	17,422	14,829	6
Total Metered Sales to General Customers (461)	1,043	93,885	180,072	
Private Fire Protection Service (462)	1		6,012	7
Public Fire Protection Service (463)	1		87,357	8
Other Sales to Public Authorities (464)	19	4,791	9,416	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,064	98,676	282,857	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	87,357	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	87,357	
Forfeited Discounts (470):		
Customer late payment charges	1,099	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,099	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,257	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	6,257	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	7,536	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	1,382	9
Total Pumping Expenses	8,918	
WATER TREATMENT EXPENSES		
Operation Labor (630)	1,185	10
Chemicals (631)	9,789	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	10,974	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	25,871	14
Operation Supplies and Expenses (641)	10,170	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	8,184	17
Maintenance of Services (652)	2,747	18
Maintenance of Meters (653)	4,222	19
Maintenance of Hydrants (654)	2,337	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	53,531	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,100	22
Accounting and Collecting Labor (902)	8,443	23
Supplies and Expenses (903)	908	24
Uncollectible Accounts (904)	64	25
Total Customer Accounts Expenses	10,515	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,969	27
Office Supplies and Expenses (921)	2,632	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,461	30
Property Insurance (924)	291	31
Injuries and Damages (925)	2,487	32
Employee Pensions and Benefits (926)	24,395	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,099	35
Transportation Expenses (933)	3,222	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	48,556	
 Total Operation and Maintenance Expenses	 132,494	

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		42,397	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,907	2
Net property tax equivalent		40,490	
Social Security		5,525	3
PSC Remainder Assessment		1,035	4
Other (specify): NONE			5
Total tax expense		<u>47,050</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.247757				3
County tax rate	mills		5.927207				4
Local tax rate	mills		10.397446				5
School tax rate	mills		11.534059				6
Voc. school tax rate	mills		1.554326				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.660795				10
Less: state credit	mills		2.335065				11
Net tax rate	mills		27.325730				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.397446				14
Combined School Tax Rate	mills		13.088385				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.485831				17
Total Tax Rate	mills		29.660795				18
Ratio of Local and School Tax to Total	dec.		0.791814				19
Total tax net of state credit	mills		27.325730				20
Net Local and School Tax Rate	mills		21.636894				21
Utility Plant, Jan. 1	\$	2,217,857	2,217,857				22
Materials & Supplies	\$	8,349	8,349				23
Subtotal	\$	2,226,206	2,226,206				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,226,206	2,226,206				26
Assessment Ratio	dec.		0.807200				27
Assessed Value	\$	1,796,993	1,796,993				28
Net Local & School Rate	mills		21.636894				29
Tax Equiv. Computed for Current Year	\$	38,881	38,881				30
Tax Equivalent per 1994 PSC Report	\$	42,397					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	42,397					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	500		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	62,666		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	63,166	0	
PUMPING PLANT			
Land and Land Rights (320)	15,205		12
Structures and Improvements (321)	231,926		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	24,486		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	165,067	300	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	436,684	300	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	29,264		23
Total Water Treatment Plant	29,264	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			500	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)			62,666	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	63,166	
PUMPING PLANT				
Land and Land Rights (320)			15,205	12
Structures and Improvements (321)			231,926	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			24,486	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			165,367	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	436,984	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			29,264	23
Total Water Treatment Plant	0	0	29,264	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	202,577		26
Transmission and Distribution Mains (343)	1,078,488	896	27
Fire Mains (344)			28
Services (345)	156,617	1,305	29
Meters (346)	102,529	6,903	30
Hydrants (348)	111,099		31
Other Transmission and Distribution Plant (349)	916		32
Total Transmission and Distribution Plant	1,652,726	9,104	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	1,810		34
Office Furniture and Equipment (391)	6,853	564	35
Computer Equipment (391.1)			36
Transportation Equipment (392)	5,667		37
Stores Equipment (393)	338		38
Tools, Shop and Garage Equipment (394)	12,968		39
Laboratory Equipment (395)	1,074		40
Power Operated Equipment (396)			41
Communication Equipment (397)	7,307		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	36,017	564	
Total utility plant in service directly assignable	2,217,857	9,968	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	2,217,857	9,968	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			202,577 26
Transmission and Distribution Mains (343)			1,079,384 27
Fire Mains (344)			0 28
Services (345)			157,922 29
Meters (346)	4,428		105,004 30
Hydrants (348)			111,099 31
Other Transmission and Distribution Plant (349)			916 32
Total Transmission and Distribution Plant	4,428	0	1,657,402
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,810 34
Office Furniture and Equipment (391)			7,417 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			5,667 37
Stores Equipment (393)			338 38
Tools, Shop and Garage Equipment (394)			12,968 39
Laboratory Equipment (395)			1,074 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			7,307 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	36,581
Total utility plant in service directly assignable	4,428	0	2,223,397
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,428	0	2,223,397

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,267	9,267	1
February			9,873	9,873	2
March			9,153	9,153	3
April			8,683	8,683	4
May			8,155	8,155	5
June			9,622	9,622	6
July			10,325	10,325	7
August			9,210	9,210	8
September			8,249	8,249	9
October			8,157	8,157	10
November			7,713	7,713	11
December			8,125	8,125	12
Total for year	0	0	106,532	106,532	
Less: Measured or estimated water used in main flushing and water treatment during year				1,500	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				105,032	16
Less: Water sold				98,676	17
Losses and unaccounted for				6,356	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				559,700	21
Date of maximum: 2/7/1997					22
Cause of maximum:					23
Watermain Break					
Minimum gallons pumped by all methods in any one day during reporting year				87,000	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				169,610	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2	2	444	10	720,000	Yes	1
WELL #3	3	435	14	720,000	Yes	2
WELL #4	4	402	17	576,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3	WELL 4	1
Location	MONROE ST	JEFFERSON ST	MAPLE ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN TURBINE	LAYNE	5
Year Installed	1993	1996	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	400	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1988	1996	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	50	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	IN SERVICE	NOT IN SERVICE-1	IR TAKEN OUT OF SERVICE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1977	1924	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	132	100	500	6
Total capacity in gallons	300,000	50,000	50,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	400.0000	500.0000	500.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	38,514				38,514
M	D	6.000	45,278				45,278
M	D	8.000	15,295				15,295
M	D	10.000	8,055				8,055
M	D	12.000	11,927				11,927
Total Within Municipality			119,069	0	0	0	119,069
Total Utility			119,069	0	0	0	119,069

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	337				337		1
M	0.750	16				16		2
M	1.000	652				652	5	3
M	1.250	101				101		4
M	1.500	12				12		5
M	2.000	6				6		6
M	3.000	6				6		7
M	4.000	12				12		8
M	6.000	2				2		9
Total Utility		1,144	0	0	0	1,144	5	

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 (o).

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)	
0.750	958	126	121	40	1,003	123	1
1.000	40	2	1	(1)	40		2
1.250	2				2		3
1.500	30				30	6	4
2.000	16				16	2	5
3.000	7		1		6		6
4.000	4				4		7
6.000	1				1		8
Total:	1,058	128	123	39	1,102	131	

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)	
0.750	864	92	4	13		30	1,003	1
1.000	5	22	7	5		1	40	2
1.250		1		1			2	3
1.500	1	24	3	2			30	4
2.000		10	4	1		1	16	5
3.000			2	4			6	6
4.000		1	1	2			4	7
6.000		1					1	8
Total:	870	151	21	28	0	32	1,102	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	124				124	2
Total Fire Hydrants	124	0	0	0	124	
Flushing Hydrants						
	50				50	3
Total Flushing Hydrants	50	0	0	0	50	

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:	71
Number of distribution system valves end of year:	304
Number of distribution valves operated during year:	55

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Accounts 343 and 345 - Had additional expenditures to existing mains and services.

Hydrants and Distribution System Valves (Page W-18)

Due to time constraints, Oconto Falls did not test at least half of their hydrants and distribution valves. Oconto Falls intends to test at least half of the hydrants and distribution valves in 1998.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,458,176	1
Total Sales of Electricity	1,458,176	
Other Operating Revenues		
Forfeited Discounts (450)	5,053	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	22,199	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,811	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	30,063	
Total Operating Revenues	1,488,239	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	936,481	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	112,880	11
Customer Accounts Expenses (901-904)	22,319	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	179,608	14
Total Operation and Maintenance Expenses	1,251,288	
Other Expenses		
Depreciation Expense (403)	77,054	15
Amortization Expense (404-407)		16
Taxes (408)	58,212	17
Total Other Expenses	135,266	
Total Operating Expenses	1,386,554	
NET OPERATING INCOME	101,685	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Forfeited Discounts	5,053	1
Total Forfeited Discounts (450)	5,053	
Miscellaneous Service Revenues (451):		
NONE		2
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Rent from Electric Property	22,199	4
Total Rent from Electric Property (454)	22,199	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Other Electric Revenues	2,811	6
Total Other Electric Revenues (456)	2,811	
Amortization of Construction Grants (457):		
NONE		7
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	936,481	15
Other Expenses (546)		16
Total Other Power Supply Expenses	936,481	
Total Power Production Expenses	936,481	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	57,105	21
Line and Station Supplies and Expenses (562)	22,954	22
Street Lighting and Signal System Expenses (565)	3,333	23
Meter Expenses (566)	1,894	24
Customer Installations Expenses (567)	2,865	25
Miscellaneous Distribution Expenses (569)	1,738	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	16,140	28
Maintenance of Line Transformers (573)	6,851	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>112,880</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,596	33
Accounting and Collecting Labor (902)	14,775	34
Supplies and Expenses (903)	2,506	35
Uncollectible Accounts (904)	442	36
Total Customer Accounts Expenses	<u>22,319</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,541	38
Office Supplies and Expenses (921)	10,556	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	27,491	41
Property Insurance (924)	1,163	42
Injuries and Damages (925)	9,949	43
Employee Pensions and Benefits (926)	73,418	44
Regulatory Commission Expenses (928)	2,120	45
Miscellaneous General Expenses (930)	8,072	46
Transportation Expenses (933)	27,298	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	179,608	
 Total Operation and Maintenance Expenses	 1,251,288	

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		42,274	1
Social Security		13,565	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		2,373	4
Other (specify): NONE			5
Total tax expense		58,212	

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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.247757				3
County tax rate	mills		5.927207				4
Local tax rate	mills		10.397446				5
School tax rate	mills		11.534059				6
Voc. school tax rate	mills		1.554326				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.660795				10
Less: state credit	mills		2.335065				11
Net tax rate	mills		27.325730				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.397446				14
Combined School Tax Rate	mills		13.088385				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.485831				17
Total Tax Rate	mills		29.660795				18
Ratio of Local and School Tax to Total	dec.		0.791814				19
Total tax net of state credit	mills		27.325730				20
Net Local and School Tax Rate	mills		21.636894				21
Utility Plant, Jan. 1	\$	1,998,811	1,998,811				22
Materials & Supplies	\$	72,193	72,193				23
Subtotal	\$	2,071,004	2,071,004				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,071,004	2,071,004				26
Assessment Ratio	dec.		0.807200				27
Assessed Value	\$	1,671,714	1,671,714				28
Net Local & School Rate	mills		21.636894				29
Tax Equiv. Computed for Current Year	\$	36,171	36,171				30
Tax Equivalent per 1994 PSC Report	\$	42,274					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	42,274					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)	1,736		29
Overhead Conductors and Devices (356)	2,416		30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	4,152	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,926		34
Structures and Improvements (361)			35
Station Equipment (362)	420,241		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	221,634	452	38
Overhead Conductors and Devices (365)	311,312		39
Underground Conduit (366)	12,407	439	40
Underground Conductors and Devices (367)	232,241	35,449	41
Line Transformers (368)	262,796	39,899	42
Services (369)	181,681	5,077	43
Meters (370)	122,721	10,799	44
Installations on Customers' Premises (371)	6,871		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	119,155	1,600	47
Total Distribution Plant	1,892,985	93,715	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)	7,296		49
Office Furniture and Equipment (391)	30,314	2,255	50
Computer Equipment (391.1)			51
Transportation Equipment (392)	115,932		52
Stores Equipment (393)	1,315		53
Tools, Shop and Garage Equipment (394)	32,031	6,391	54
Laboratory Equipment (395)	6,065		55
Power Operated Equipment (396)	39,757		56
Communication Equipment (397)	6,955	433	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			1,736 29
Overhead Conductors and Devices (356)			2,416 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	4,152
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,926 34
Structures and Improvements (361)			0 35
Station Equipment (362)			420,241 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	100		221,986 38
Overhead Conductors and Devices (365)	6,356		304,956 39
Underground Conduit (366)			12,846 40
Underground Conductors and Devices (367)	297		267,393 41
Line Transformers (368)	19,944		282,751 42
Services (369)	1,717		185,041 43
Meters (370)	2,834		130,686 44
Installations on Customers' Premises (371)			6,871 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	948		119,807 47
Total Distribution Plant	32,196	0	1,954,504
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			7,296 49
Office Furniture and Equipment (391)			32,569 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			115,932 52
Stores Equipment (393)			1,315 53
Tools, Shop and Garage Equipment (394)			38,422 54
Laboratory Equipment (395)			6,065 55
Power Operated Equipment (396)			39,757 56
Communication Equipment (397)			7,388 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
Total General Plant	239,665	9,079
Total utility plant in service directly assignable	2,136,802	102,794
<u>Common Utility Plant Allocated to Electric Department</u>		<u>60</u>
 Total utility plant in service	2,136,802	102,794

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	248,744
Total utility plant in service directly assignable	32,196	0	2,207,400
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	32,196	0	2,207,400

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	5.79	36.86	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV		0.47	9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,975	Wednesday	01/01/1997	10:00	2,791	1
February	02	5,891	Saturday	02/01/1997	11:00	2,974	2
March	03	5,511	Tuesday	03/11/1997	11:00	2,505	3
April	04	5,516	Monday	04/07/1997	12:00	2,631	4
May	05	5,303	Thursday	05/01/1997	11:00	2,488	5
June	06	5,377	Wednesday	06/11/1997	14:00	2,527	6
July	07	6,256	Tuesday	07/01/1997	10:00	2,677	7
August	08	6,036	Friday	08/01/1997	14:00	2,817	8
September	09	5,438	Monday	09/01/1997	12:00	2,628	9
October	10	5,425	Wednesday	10/01/1997	14:00	2,592	10
November	11	5,733	Wednesday	11/12/1997	18:00	2,730	11
December	12	5,798	Tuesday	12/09/1997	12:00	2,517	12
Total		68,259				31,877	

System Name

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Electric Power Co.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	31,877	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	31,877	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	29,807	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	29,807	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,070	27
Total Energy Losses	2,070	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.4937%	29
Total Disposition of Energy	31,877	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
Residential	Rg-1	1,294	9,356		1
Residential-Rural	Rg-1	10	80		2
Total Sales for Residential Sales		1,304	9,436		
Commercial & Industrial					
Small Commercial	Cg-1	210	5,588		3
Large - Power	Cp-1	10	2,909		4
Large - Power - TOD	Cp-2	8	11,401		5
Interdepartmental	Mp-1	1	168		6
Total Sales for Commercial & Industrial		229	20,066		
Public Street & Highway Lighting					
Street lighting	Ms-1	1	306		7
Total Sales for Public Street & Highway Lighting		1	306		
Sales for Resale					
NONE					8
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,534	29,808		

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)	
		582,457	(88,295)	494,162	1
		4,405	(722)	3,683	2
0	0	586,862	(89,017)	497,845	
		349,259	(51,365)	297,894	3
		166,227	(31,964)	134,263	4
		575,865	(83,851)	492,014	5
		10,235	(1,537)	8,698	6
0	0	1,101,586	(168,717)	932,869	
		30,504	(3,042)	27,462	7
0	0	30,504	(3,042)	27,462	
				0	8
0	0	0	0	0	
0	0	1,718,952	(260,776)	1,458,176	

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	WEPCO				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	2400 4160V				4
Point of Metering	Sub				5
Total of 12 Monthly Maximum Demands -- kW	6,256				6
Average load factor	698.0039%				7
Total Cost of Purchased Power	936,481				8
Average cost per kWh	0.0294				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,124	1,667			12
February	1,346	1,628			13
March	1,108	1,397			14
April	1,115	1,516			15
May	1,138	1,350			16
June	1,105	1,422			17
July	1,109	1,568			18
August	1,280	1,537			19
September	1,073	1,555			20
October	1,194	1,398			21
November	1,278	1,452			22
December	1,026	1,491			23
Total kWh (000)	13,896	17,981			24

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

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	#1	#2				1
Voltage--High Side	34,500	34,500				2
Voltage--Low Side	2,400	2,400				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	3,750	7,500				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,463	368	23,648	1
Acquired during year	37	26	3,143	2
Total	1,500	394	26,791	3
Retired during year	40	36	1,645	4
Sales, transfers or adjustments increase (decrease)	(7)	2	37	5
Number end of year	1,453	360	25,183	6
Number end of year accounted for as follows:				7
In customers' use	1,408	315	22,040	8
In utility's use	6	7	300	9
Inactive transformers on system		3	30	10
Locked meters on customers' premises	10			11
In stock	29	35	2,813	12
Total end of year	1,453	360	25,183	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	100	19	8,170	1
Metal Halide/Halogen	250	86	104,500	2
Metal Halide/Halogen	400	46	86,846	3
Mercury Vapor	250	78	93,250	4
Mercury Vapor	400	3	5,250	5
Total		232	298,016	
Ornamental				
NONE				6
Total		0	0	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Account 367 - Added more underground conductors and devices in 1997.

Account 368 - Purchased larger KVA transformers in 1997.

Account 370 - Added more meters in 1997.

Account 368 - Had larger retirements in 1997.

Monthly Peak Demand and Energy Usage (Page E-10)

Because billing cycles do not run according to calendar months, some of the monthly peaks do not fall within that calendar month. Since your system will not accept anything but the month named, some of the dates have been changed. All other information is correct for that date. Those changed are: January should be 12-18-96, February should be 1-29-97, May should be 4-24-97, July should be 6-24-97, August should be 7-24-97, September should be 8-26-97, and October should be 9-15-97.
