



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: TREMPEALEAU MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 24455 3RD STREET  
TREMPEALEAU, WI 54661

For the Year Ended: DECEMBER 31, 1997

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** TREMPEALEAU MUNICIPAL ELECTRIC AND WATER UTILITY

**Utility Address:** 24455 3RD STREET  
TREMPEAULEAU, WI 54661

**When was utility organized?** 12/31/1915

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JAMES E MIELKE

**Title:** VILLAGE ADMINISTRATOR

**Office Address:**

24455 3RD STREET  
TREMPEALEAU, WI 54661

**Telephone:** (608) 534 - 6434

**Fax Number:** (608) 534 - 6280

**E-mail Address:**

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

**Name:** VIRCHOW, KRAUSE & COMPANY, LLP

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

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

**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:** SAME

**Title:**

**Office Address:** SAME

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 3/24/1998

**Period covered by most recent audit:** 1997

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** KIM GANZ

**Title:** ELECTRIC SUPERINTENDENT

**Office Address:**

24455 3RD STREET  
TREMPEAULEAU, WI 54661

**Telephone:** (608) 534 - 6434

**Fax Number:** (608) 534 - 6280

**E-mail Address:**

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**Name:** TODD LAKEY

**Title:** WATER SUPERINTENDENT

**Office Address:**

24455 3RD STREET  
TREMPEAULEAU, WI 54661

**Telephone:** (608) 534 - 6434

**Fax Number:** (608) 534 - 6280

**E-mail Address:**

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**Name of utility commission/committee:**

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

- MARILYN BERGER
  - DON HELLRUNG
  - MARIE KRAEHENBUEHL
  - TOM SCHERR
  - NANCY WAGNER
  - CYNTHIA WEGNER
  - KURT WOOD
- 

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

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**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)	671,602	678,428	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	577,828	576,255	2
Depreciation Expense (403)	58,569	53,536	3
Amortization Expense (404-407)	0		4
Taxes (408)	37,593	37,584	5
<b>Total Operating Expenses</b>	<b>673,990</b>	<b>667,375</b>	
<b>Net Operating Income</b>	<b>(2,388)</b>	<b>11,053</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>(2,388)</b>	<b>11,053</b>	
<b>OTHER INCOME</b>			
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)	10,610	11,454	10
Miscellaneous Nonoperating Income (421)	0		11
<b>Total Other Income</b>	<b>10,610</b>	<b>11,454</b>	
<b>Total Income</b>	<b>8,222</b>	<b>22,507</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>8,222</b>	<b>22,507</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,287	2,195	14
Amortization of Debt Discount and Expense (428)		1,101	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	30	184	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>1,317</b>	<b>3,480</b>	
<b>Net Income</b>	<b>6,905</b>	<b>19,027</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	969,604	950,577	20
Balance Transferred from Income (433)	6,905	19,027	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)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>976,509</b>	<b>969,604</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest income	10,610	5
<b>Total (Acct. 419):</b>	<b>10,610</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<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 &amp; 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	106,116	565,486	0	0	<b>671,602</b>	<b>1</b>
Less: interdepartmental sales	0	10,983	0		<b>10,983</b>	<b>2</b>
Less: interdepartmental rents	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>106,116</b>	<b>554,503</b>	<b>0</b>	<b>0</b>	<b>660,619</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	22,663		22,663	1
Electric operating expenses	31,867		31,867	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			0	8
Electric utility plant accounts	4,774		4,774	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
<b>Total Payroll</b>	<b>59,304</b>	<b>0</b>	<b>59,304</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 (100)	1,910,985	1,733,325	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	643,285	582,284	2
<b>Net Utility Plant</b>	<b>1,267,700</b>	<b>1,151,041</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		5
Other Investments (124)	33,566	7,829	6
Special Funds (125)	0		7
<b>Total Other Property and Investments</b>	<b>33,566</b>	<b>7,829</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	206,741	229,247	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	71,905	72,955	11
Other Accounts Receivable (143)	7,411	14,674	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	83,214	7,864	14
Materials and Supplies (150)	31,270	33,202	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	448	448	17
<b>Total Current and Accrued Assets</b>	<b>400,989</b>	<b>358,390</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	3,209	3,209	20
<b>Total Deferred Debits</b>	<b>3,209</b>	<b>3,209</b>	
<b>Total Assets and Other Debits</b>	<b>1,705,464</b>	<b>1,520,469</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	213,899	212,429	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	976,509	969,604	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,190,408</b>	<b>1,182,033</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)			<b>24</b>
Advances from Municipality (223)	0		<b>25</b>
Other Long-Term Debt (224)	54,500		<b>26</b>
<b>Total Long-Term Debt</b>	<b>54,500</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	52,385	51,566	<b>28</b>
Payables to Municipality (233)	75,220	5,716	<b>29</b>
Customer Deposits (235)	1,322	1,200	<b>30</b>
Taxes Accrued (236)	31,322	31,386	<b>31</b>
Interest Accrued (237)	1,287	0	<b>32</b>
Other Current and Accrued Liabilities (238)	3,714	5,358	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>165,250</b>	<b>95,226</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	295,306	243,210	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>1,705,464</b>	<b>1,520,469</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)	1,012,839	0	0	898,146	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
<b>Total Utility Plant</b>	1,012,839	0	0	898,146	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	237,943	0	0	405,342	10
<b>Total Accumulated Provision</b>	237,943	0	0	405,342	
<b>Net Utility Plant</b>	774,896	0	0	492,804	

## 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>	217,775	364,509			<b>582,284</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	19,207	39,362			<b>58,569</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,221				<b>1,221</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		3,934			<b>3,934</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>20,428</b>	<b>43,296</b>	<b>0</b>	<b>0</b>	<b>63,724</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	260	2,463			<b>2,723</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>260</b>	<b>2,463</b>	<b>0</b>	<b>0</b>	<b>2,723</b>	<b>19</b>
<b>Balance End of Year</b>	<b>237,943</b>	<b>405,342</b>	<b>0</b>	<b>0</b>	<b>643,285</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			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>	<b>0</b>	
<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>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	1
Other			31,270		31,270	33,202 2
<b>Total Electric Utility</b>					<b>31,270</b>	<b>33,202</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	31,270	33,202 1
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
<b>Total Materials and Supplies</b>	<b>31,270</b>	<b>33,202</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)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<u>0</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	212,429	1
<b>Changes during year (explain):</b>		
20 SV lights	1,470	2
<b>Balance end of year</b>	<b><u>213,899</u></b>	

**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)
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NONE

**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>					
State Trust Fund Loan	07/15/1997	03/15/2002	5.00%	54,500	1
<b>Total for Account 224</b>				<b>54,500</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	31,386	1
<b>Accruals:</b>		
Charged water department expense	19,923	2
Charged electric department expense	17,670	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>37,593</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	31,386	6
Social Security taxes	3,940	7
PSC Remainder Assessment	841	8
<b>Other (explain):</b>		
NONE		9
Gross receipts tax	1,490	10
<b>Total payments and other debits</b>	<u>37,657</u>	
<b>Balance end of year</b>	<u><u>31,322</u></u>	

### 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>					
NONE				0	1
<b>Subtotal</b>	0	0	0	0	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	0	0	0	0	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund Loan	0	1,287		1,287	3
<b>Subtotal</b>	0	1,287	0	1,287	
<b>Notes Payable (231)</b>					
Meter Deposits		30	30	0	4
<b>Subtotal</b>	0	30	30	0	
<b>Total</b>	0	1,317	30	1,287	

**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	168,254	74,956				<b>243,210</b>	1
<b>Add credits during year:</b>							
For Services	1,680	2,088				<b>3,768</b>	2
For Mains	48,328					<b>48,328</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>218,262</b>	<b>77,044</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>295,306</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>		
Special Assessments	33,566	2
<b>Total (Acct. 124):</b>	<b>33,566</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	7,636	5
Electric	64,269	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>71,905</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
Contribution Receivable	5,735	11
Electric primary service extensions	1,648	12
Miscellaneous	28	13
<b>Total (Acct. 143):</b>	<b>7,411</b>	
<b>Receivables from Municipality (145):</b>		
Receivable from Sewer	32,863	14
1997 Public fire protection	32,141	15
Special Assessments on tax roll	8,511	16
1997 Public street lighting	9,167	17
Other	532	18
<b>Total (Acct. 145):</b>	<b>83,214</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</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>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
Demand side management programs	3,209	21
<b>Total (Acct. 183):</b>	3,209	
<b>Payables to Municipality (233):</b>		
Payable to Sewer	27,833	22
1996 Tax equivalent	31,386	23
Insurance expense	3,308	24
Rent, wages, benefits, miscellaneous expenses, less payments	12,693	25
<b>Total (Acct. 233):</b>	75,220	
<b>Other Deferred Credits (253):</b>		
NONE		26
<b>Total (Acct. 253):</b>	0	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	966,209	854,054	0	0	1,820,263	1
Materials and Supplies	0	32,236	0	0	32,236	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	227,859	384,925	0	0	612,784	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	193,258	76,000	0	0	269,258	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>545,092</b>	<b>425,365</b>	<b>0</b>	<b>0</b>	<b>970,457</b>	
Net Operating Income	21,920	(24,308)	0	0	(2,388)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.02%</b>	<b>-5.71%</b>	<b>N/A</b>	<b>N/A</b>	<b>-0.25%</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	213,164	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	973,056	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,186,220</b>	
<b>Net Income</b>		
Net Income	6,905	5
<b>Percent Return on Proprietary Capital</b>	<b>0.58%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

per 1/7/99 response, first of year 6 inch main should be 42,069. pjl

November 5, 1998

Mr. James E. Mielke, Administrator  
Trempealeau Municipal Electric & Water Utility  
24455 3rd Street  
P.O. Box 247  
Trempealeau, WI 54661-0247

Re: 1997 Analytical Review File DWCCA-5940-RL

Dear Mr. Mielke:

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 of the Mains Schedule, page W-14, we noted the amount reported for total First of Year 1997 does not agree with the amount reported for total End of Year 1996. Please explain this discrepancy.

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

Sincerely,

Roselee Losenegger  
Financial Specialist

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## FINANCIAL SECTION FOOTNOTES

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Division of Water, Compliance, and Consumer Affairs

RL:tlk:w:\compl\roselee\5940 Trempealeau

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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)	104,778	1
<b>Total Sales of Water</b>	<b>104,778</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	297	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,041	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>1,338</b>	
<b>Total Operating Revenues</b>	<b>106,116</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	6,731	8
Pumping Expenses (620-625)	8,755	9
Water Treatment Expenses (630-635)	2,024	10
Transmission and Distribution Expenses (640-655)	2,827	11
Customer Accounts Expenses (901-904)	12,529	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	12,200	14
<b>Total Operation and Maintenance Expenses</b>	<b>45,066</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	19,207	15
Amortization Expense (404-407)		16
Taxes (408)	19,923	17
<b>Total Other Operating Expenses</b>	<b>39,130</b>	
<b>Total Operating Expenses</b>	<b>84,196</b>	
<b>NET OPERATING INCOME</b>	<b>21,920</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	524	26,142	58,043	4
Commercial	45	5,236	10,185	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>569</b>	<b>31,378</b>	<b>68,228</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		32,141	8
Other Sales to Public Authorities (464)	8	3,200	4,409	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>578</b>	<b>34,578</b>	<b>104,778</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	32,141	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>32,141</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	297	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>297</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>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		10
<b>Other (specify):</b>		
Return on net investment in meters charged to sewer dept.	846	11
Other	195	12
<b>Total Other Water Revenues (474)</b>	<b>1,041</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	6,731	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>6,731</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	6,202	7
Operation Supplies and Expenses (623)	1,778	8
Maintenance of Pumping Plant (625)	775	9
<b>Total Pumping Expenses</b>	<b>8,755</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	646	11
Operation Supplies and Expenses (632)	1,378	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>2,024</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	292	15
Maintenance of Distribution Reservoirs and Standpipes (650)	260	16
Maintenance of Mains (651)	1,105	17
Maintenance of Services (652)	881	18
Maintenance of Meters (653)	289	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>2,827</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,140	<b>22</b>
Accounting and Collecting Labor (902)	10,412	<b>23</b>
Supplies and Expenses (903)	977	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>12,529</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	2,790	<b>27</b>
Office Supplies and Expenses (921)	1,240	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	3,217	<b>30</b>
Property Insurance (924)		<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	4,231	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	434	<b>35</b>
Transportation Expenses (933)	288	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>12,200</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>45,066</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		18,449	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		323	2
<b>Net property tax equivalent</b>		<b>18,126</b>	
Social Security		1,695	3
PSC Remainder Assessment		102	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>19,923</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			Trempealeau				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.199356				3
County tax rate	mills		6.193156				4
Local tax rate	mills		3.699619				5
School tax rate	mills		9.479614				6
Voc. school tax rate	mills		2.035577				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>21.607322</b>				10
Less: state credit	mills		1.726064				11
<b>Net tax rate</b>	mills		<b>19.881258</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>3.699619</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.515191</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>15.214810</b>				17
<b>Total Tax Rate</b>	mills		<b>21.607322</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.704151</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.881258</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>13.999401</b>				21
Utility Plant, Jan. 1	\$	919,579	919,579				22
Materials & Supplies	\$	0					23
<b>Subtotal</b>	\$	<b>919,579</b>	<b>919,579</b>				24
Less: Plant Outside Limits	\$	0					25
<b>Taxable Assets</b>	\$	<b>919,579</b>	<b>919,579</b>				26
Assessment Ratio	dec.		1.017722				27
<b>Assessed Value</b>	\$	<b>935,876</b>	<b>935,876</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>13.999401</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>13,102</b>	<b>13,102</b>				30
Tax Equivalent per 1994 PSC Report	\$	18,449					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>18,449</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,391		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	37,219		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>39,610</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	106,057		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	76,437		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>182,494</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	7,275		23
<b>Total Water Treatment Plant</b>	<b>7,275</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	429		24
Structures and Improvements (341)			25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			2,391 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)			37,219 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>39,610</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			106,057 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			76,437 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>182,494</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,275 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,275</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			429 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	131,518		26
Transmission and Distribution Mains (343)	355,932	67,817	27
Fire Mains (344)			28
Services (345)	87,799	8,881	29
Meters (346)	45,314	6,722	30
Hydrants (348)	59,327	10,100	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>680,319</b>	<b>93,520</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	399		35
Computer Equipment (391.1)	4,158		36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	5,324		44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>9,881</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>919,579</b>	<b>93,520</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>919,579</b>	<b>93,520</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)			131,518 26
Transmission and Distribution Mains (343)			423,749 27
Fire Mains (344)			0 28
Services (345)			96,680 29
Meters (346)	260		51,776 30
Hydrants (348)			69,427 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>260</b>	<b>0</b>	<b>773,579</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			399 35
Computer Equipment (391.1)			4,158 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,324 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>9,881</b>
<b>Total utility plant in service directly assignable</b>	<b>260</b>	<b>0</b>	<b>1,012,839</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>260</b>	<b>0</b>	<b>1,012,839</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			2,523	2,523	1
February			2,169	2,169	2
March			2,500	2,500	3
April			2,908	2,908	4
May			3,791	3,791	5
June			4,526	4,526	6
July			3,989	3,989	7
August			3,829	3,829	8
September			2,963	2,963	9
October			2,963	2,963	10
November			2,785	2,785	11
December			4,066	4,066	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>39,012</b>	<b>39,012</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				277	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				38,735	16
Less: Water sold				34,578	17
Losses and unaccounted for				4,157	18
Percent unaccounted for to the nearest whole percent (%)				11%	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				248	21
Date of maximum: 6/27/1997					22
Cause of maximum:					23
summer peak					
Minimum gallons pumped by all methods in any one day during reporting year				32	24
Date of minimum: 1/10/1997					25
Total KWH used for pumping for the year				187,961	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	126	10	216,000	Yes	<b>1</b>
WELL	#3	150	12	561,600	Yes	<b>2</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	#2	#3	1
Location	WELL #2	WELL #3	2
Purpose	S	P	3
Destination	D	D	4
Pump Manufacturer	ORTHING MCGRAW EDISON	PYRON JACKSON	5
Year Installed	1952	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	360	390	8
Pump Motor or Standby Engine Mfr	NEWMAN	US	10
Year Installed	1974	1964	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	40	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1985		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	204		6
Total capacity in gallons	300,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		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.)	0.7800		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		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)
P	D	2.000	220				220
M	D	4.000	413				413
M	D	6.000	42,069	1,649			43,718
P	D	6.000	400				400
M	D	8.000	2,439	1,300			3,739
<b>Total Within Municipality</b>			<b>45,541</b>	<b>2,949</b>	<b>0</b>	<b>0</b>	<b>48,490</b>
<b>Total Utility</b>			<b>45,541</b>	<b>2,949</b>	<b>0</b>	<b>0</b>	<b>48,490</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)	
M	0.750	411				411		1
M	1.000	50	6			56		2
M	1.250	2				2		3
M	1.500	3				3		4
M	2.000	4				4		5
M	3.000	1				1		6
<b>Total Utility</b>		<b>471</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>477</b>	<b>0</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 (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	557	66	26		597	79	1
1.000	13	6			19	6	2
1.250	2				2		3
1.500	9				9		4
2.000	6				6		5
3.000	1				1		6
4.000	1				1		7
6.000	1				1		8
<b>Total:</b>	<b>590</b>	<b>72</b>	<b>26</b>	<b>0</b>	<b>636</b>	<b>85</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)	
0.750	520	29		1		47	597	1
1.000	4	7		1		7	19	2
1.250		1		1			2	3
1.500		4		3		2	9	4
2.000		3		2		1	6	5
3.000						1	1	6
4.000					1		1	7
6.000					1		1	8
<b>Total:</b>	<b>524</b>	<b>44</b>	<b>0</b>	<b>8</b>	<b>2</b>	<b>58</b>	<b>636</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	70	6			76	2
<b>Total Fire Hydrants</b>	<b>70</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>76</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	40
Number of distribution system valves end of year:	80
Number of distribution valves operated during year:	40

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-15)

Mains added during 1997 were financed with special assessments and a state trust fund loan.

Per response dated 1/7/99 first of year 6 inch main changed to 42,069. pjl

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### Water Services (Page W-16)

Services added during 1997 were financed with special assessments and a state trust fund loan.

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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)	561,113	1
<b>Total Sales of Electricity</b>	<b>561,113</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	2,469	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,480	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	424	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>4,373</b>	
<b>Total Operating Revenues</b>	<b>565,486</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	430,351	9
Transmission Expenses (550-553)	3,737	10
Distribution Expenses (560-576)	39,285	11
Customer Accounts Expenses (901-904)	20,449	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	38,940	14
<b>Total Operation and Maintenance Expenses</b>	<b>532,762</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	39,362	15
Amortization Expense (404-407)		16
Taxes (408)	17,670	17
<b>Total Other Expenses</b>	<b>57,032</b>	
<b>Total Operating Expenses</b>	<b>589,794</b>	
<b>NET OPERATING INCOME</b>	<b>(24,308)</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Late payment penalties	2,469	1
<b>Total Forfeited Discounts (450)</b>	<b>2,469</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		2
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</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 contact rent	1,480	4
<b>Total Rent from Electric Property (454)</b>	<b>1,480</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		5
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
Miscellaneous billings to customers	424	6
<b>Total Other Electric Revenues (456)</b>	<b>424</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		7
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	430,351	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>430,351</b>	
<b>Total Power Production Expenses</b>	<b>430,351</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)	3,737	17
Operation Supplies and Expenses (551)		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		<b>19</b>
<b>Total Transmission Expenses</b>	<b>3,737</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		<b>20</b>
Line and Station Labor (561)	101	<b>21</b>
Line and Station Supplies and Expenses (562)	8,198	<b>22</b>
Street Lighting and Signal System Expenses (565)		<b>23</b>
Meter Expenses (566)	46	<b>24</b>
Customer Installations Expenses (567)	367	<b>25</b>
Miscellaneous Distribution Expenses (569)	1,034	<b>26</b>
Maintenance of Structures and Equipment (571)	4,156	<b>27</b>
Maintenance of Lines (572)	18,020	<b>28</b>
Maintenance of Line Transformers (573)	3,822	<b>29</b>
Maintenance of Street Lighting and Signal Systems (574)	1,008	<b>30</b>
Maintenance of Meters (575)	2,533	<b>31</b>
Maintenance of Miscellaneous Distribution Plant (576)		<b>32</b>
<b>Total Distribution Expenses</b>	<b>39,285</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,153	<b>33</b>
Accounting and Collecting Labor (902)	16,641	<b>34</b>
Supplies and Expenses (903)	1,655	<b>35</b>
Uncollectible Accounts (904)		<b>36</b>
<b>Total Customer Accounts Expenses</b>	<b>20,449</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>37</b>
<b>Total Sales Expenses</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	4,464	<b>38</b>
Office Supplies and Expenses (921)	2,539	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	6,881	<b>41</b>
Property Insurance (924)	2,858	<b>42</b>
Injuries and Damages (925)	5,440	<b>43</b>
Employee Pensions and Benefits (926)	10,494	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	894	<b>46</b>
Transportation Expenses (933)	1,400	<b>47</b>
Maintenance of General Plant (935)	3,970	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>38,940</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>532,762</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		12,873	1
Social Security		2,466	2
Wisconsin Gross Receipts Tax		1,490	3
PSC Remainder Assessment		841	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>17,670</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			Trempealeau				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.199356				3
County tax rate	mills		6.193156				4
Local tax rate	mills		3.699619				5
School tax rate	mills		9.479614				6
Voc. school tax rate	mills		2.035577				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>21.607322</b>				10
Less: state credit	mills		1.726064				11
<b>Net tax rate</b>	mills		<b>19.881258</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>3.699619</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.515191</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>15.214810</b>				17
<b>Total Tax Rate</b>	mills		<b>21.607322</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.704151</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.881258</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>13.999401</b>				21
Utility Plant, Jan. 1	\$	<b>809,962</b>	809,962				22
Materials & Supplies	\$	<b>33,202</b>	33,202				23
<b>Subtotal</b>	\$	<b>843,164</b>	<b>843,164</b>				24
Less: Plant Outside Limits	\$	<b>127,185</b>	127,185				25
<b>Taxable Assets</b>	\$	<b>715,979</b>	<b>715,979</b>				26
Assessment Ratio	dec.		1.017722				27
<b>Assessed Value</b>	\$	<b>728,668</b>	<b>728,668</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>13.999401</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>10,201</b>	<b>10,201</b>				30
Tax Equivalent per 1994 PSC Report	\$	12,873					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>12,873</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<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

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			26
Station Equipment (353)			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)	494		34
Structures and Improvements (361)			35
Station Equipment (362)	67,772		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	44,698	5,256	38
Overhead Conductors and Devices (365)	212,931	27,761	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)	104,326	12,962	41
Line Transformers (368)	124,257	12,461	42
Services (369)	67,223	16,931	43
Meters (370)	43,400	5,517	44
Installations on Customers' Premises (371)	571		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	29,321	338	47
<b>Total Distribution Plant</b>	<b>694,993</b>	<b>81,226</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	204		48
Structures and Improvements (390)	11,721	5,021	49
Office Furniture and Equipment (391)	1,247		50
Computer Equipment (391.1)	10,064		51
Transportation Equipment (392)	75,800		52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54
Laboratory Equipment (395)			55
Power Operated Equipment (396)			56
Communication Equipment (397)			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)			494 34
Structures and Improvements (361)			0 35
Station Equipment (362)			67,772 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	228		49,726 38
Overhead Conductors and Devices (365)			240,692 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			117,288 41
Line Transformers (368)	1,065		135,653 42
Services (369)	980		83,174 43
Meters (370)	190		48,727 44
Installations on Customers' Premises (371)			571 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			29,659 47
<b>Total Distribution Plant</b>	<b>2,463</b>	<b>0</b>	<b>773,756</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			204 48
Structures and Improvements (390)			16,742 49
Office Furniture and Equipment (391)			1,247 50
Computer Equipment (391.1)			10,064 51
Transportation Equipment (392)			75,800 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	15,933	4,400	<b>58</b>
Other Tangible Property (399)			<b>59</b>
<b>Total General Plant</b>	<b>114,969</b>	<b>9,421</b>	
<b>Total utility plant in service directly assignable</b>	<b>809,962</b>	<b>90,647</b>	
<u>Common Utility Plant Allocated to Electric Department</u>			<b>60</b>
 <b>Total utility plant in service</b>	<b>809,962</b>	<b>90,647</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)			20,333 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>124,390</b>
<b>Total utility plant in service directly assignable</b>	<b>2,463</b>	<b>0</b>	<b>898,146</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>2,463</b>	<b>0</b>	<b>898,146</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.50	10.96	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		13.17	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	5	3
<b>Total</b>	<b>5</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	41	8
<b>Total</b>	<b>41</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	13	11
Nonfarm	3	12
<b>Total</b>	<b>16</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>57</b>	<b>14</b>

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	2,078	Thursday	01/16/1997	18:15	1,107	<b>1</b>
February	02	1,830	Monday	02/24/1997	18:30	2,013	<b>2</b>
March	03	1,807	Friday	03/07/1997	08:15	1,790	<b>3</b>
April	04	1,695	Monday	04/07/1997	08:30	1,753	<b>4</b>
May	05	1,542				1,642	<b>5</b>
June	06	2,440	Monday	06/23/1997	18:00	1,625	<b>6</b>
July	07	2,797	Wednesday	07/16/1997	16:45	1,134	<b>7</b>
August	08	2,594	Saturday	08/02/1997	18:45	878	<b>8</b>
September	09	2,117	Monday	09/01/1997	20:00	834	<b>9</b>
October	10	1,707	Tuesday	10/07/1997	19:15	804	<b>10</b>
November	11	1,866	Friday	11/21/1997	07:45	976	<b>11</b>
December	12	1,892	Monday	12/01/1997	18:30	1,124	<b>12</b>
<b>Total</b>		<b>24,365</b>				<b>15,680</b>	

**System Name**

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

Type of Reading	Supplier
15 minutes integrated	Norther States Power

**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	11,142	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>11,142</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	10,084	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>10,084</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,058	27
<b>Total Energy Losses</b>	<b>1,058</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>9.4956%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>11,142</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
Rural Residential	Fg-1	42	358	1
Residential	Rg-1	759	5,645	2
<b>Total Sales for Residential Sales</b>		<b>801</b>	<b>6,003</b>	
<b>Commercial &amp; Industrial</b>				
Commercial-general	Cg-1	125	4,027	3
<b>Total Sales for Commercial &amp; Industrial</b>		<b>125</b>	<b>4,027</b>	
<b>Public Street &amp; Highway Lighting</b>				
Street Lighting	Ms-1	1	54	4
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>54</b>	
<b>Sales for Resale</b>				
NONE				5
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>927</b>	<b>10,084</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		20,805	(342)	<b>20,463</b>	<b>1</b>
		306,864	(4,926)	<b>301,938</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>327,669</b>	<b>(5,268)</b>	<b>322,401</b>	
		233,307	(3,762)	<b>229,545</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>233,307</b>	<b>(3,762)</b>	<b>229,545</b>	
		8,951	216	<b>9,167</b>	<b>4</b>
<b>0</b>	<b>0</b>	<b>8,951</b>	<b>216</b>	<b>9,167</b>	
				<b>0</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>569,927</b>	<b>(8,814)</b>	<b>561,113</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	NSP				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered					4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	24,366				6
Average load factor	<b>62.6406%</b>				7
Total Cost of Purchased Power	430,351				8
Average cost per kWh	<b>0.0386</b>				9
On-Peak Hours (if applicable)	2797				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	407	701			12
February	366	540			13
March	357	527			14
April	316	553			15
May	308	465			16
June	362	490			17
July	434	700			18
August	354	524			19
September	332	501			20
October	335	469			21
November	373	603			22
December	420	705			23
<b>Total kWh (000)</b>	<b>4,364</b>	<b>6,778</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

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

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

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

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

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

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NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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



### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	11th St					1
Voltage--High Side	7,200					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	3,750					5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW	2,797					7
Dt and Hr of Such Maximum Demand	07/16/1997					8
	16:00					9
Kwh Output						10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,079	330	9,470	1
Acquired during year	157	31	645	2
<b>Total</b>	<b>1,236</b>	<b>361</b>	<b>10,115</b>	<b>3</b>
Retired during year	19	10	168	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,217</b>	<b>351</b>	<b>9,947</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	929	305	8,932	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	288	46	1,015	12
<b>Total end of year</b>	<b>1,217</b>	<b>351</b>	<b>9,947</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>				
NONE				1
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Ornamental</b>				
Mercury Vapor	175	29	16,585	2
Sodium Vapor	100	116	71,162	3
<b>Total</b>		<b>145</b>	<b>87,747</b>	
<b>Other</b>				
NONE				4
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Underground services were added to maintain community growth.

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