



3014 (02-09-04)

ANNUAL REPORT

OF

Name: COLUMBUS WATER & LIGHT DEPARTMENT

Principal Office: 950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

For the Year Ended: DECEMBER 31, 1998

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: COLUMBUS WATER & LIGHT DEPARTMENT

Utility Address: 950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

When was utility organized? 1/1/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN O ANDLER

Title: SUPERINTENDENT

Office Address:

950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

Telephone: (920) 623 - 5912

Fax Number: (920) 623 - 5923

E-mail Address: jandler@wppisys.org

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

Name: VIRCHOW KRAUSE & COMPANY

Title:

Office Address: VIRCHOW KRAUSE & COMPANY

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

Telephone: (800) 362 - 7301

Fax Number: (608) 249 - 8532

E-mail Address:

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

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

Name: VIRCHOW KRAUSE & COMPANY

Title:

Office Address: VIRCHOW KRAUSE & COMPANY

4600 AMERICAN PARKWAY
P.O. BOX 7398
COLUMBUS, WI 53707

Telephone: (800) 249 - 8532

Fax Number: (608) 362 - 7301

E-mail Address:

Date of most recent audit report: 2/26/1999

Period covered by most recent audit: 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DOUGLAS CALDWELL
Title: COMMISSION SECRETARY

Office Address:
605 HIBBARD ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 3936

Fax Number:

E-mail Address:

Name: MR E CLARKE ARNOLD
Title: COMMISSION PRESIDENT

Office Address:
954 DIX ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 5420

Fax Number:

E-mail Address:

Name: MR JOHN O ANDLER
Title: SUPERINTENDENT

Office Address:
950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925

Telephone: (920) 623 - 5912

Fax Number: (920) 623 - 5923

E-mail Address: jandler@wppisys.org

Name: MRS JOAN THOMAS
Title: COMMISSION VICE-PRESIDENT

Office Address:
986 WARNER ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 2424

Fax Number:

E-mail Address:

Name of utility commission/committee: COLUMBUS WATER & LIGHT COMMISSION

Names of members of utility commission/committee:
MR E CLARKE ARNOLD, PRESIDENT
MR DOUGLAS CALDWELL, SECRETARY
MR RUSSELL MOORE
MS HEIDI POSER
MRS JOAN THOMAS, VICE PRESIDENT

Is sewer service rendered by the utility? NO

IDENTIFICATION AND OWNERSHIP

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

Date of Ordinance: [REDACTED]

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,870,572	3,746,189	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,868,582	2,780,496	2
Depreciation Expense (403)	306,790	290,372	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	289,832	286,891	5
Total Operating Expenses	3,465,204	3,357,759	
Net Operating Income	405,368	388,430	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	405,368	388,430	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	62,490	66,866	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	62,490	66,866	
Total Income	467,858	455,296	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	553	311	13
Total Miscellaneous Income Deductions	553	311	
Income Before Interest Charges	467,305	454,985	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	285,282	296,592	14
Amortization of Debt Discount and Expense (428)	48,720	52,394	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	5,130	4,318	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	339,132	353,304	
Net Income	128,173	101,681	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,688,282	3,587,197	20
Balance Transferred from Income (433)	128,173	101,681	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	6,657	596	25
Total Unappropriated Earned Surplus End of Year (216)	3,809,798	3,688,282	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Investment Income	62,490	5
Total (Acct. 419):	62,490	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW Expenses	553	8
Total (Acct. 426):	553	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Christmas Decorations	6,657	12
Total (Acct. 439)--Debit:	6,657	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	836,679	3,033,893	0	0	3,870,572	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	836,679	3,033,893	0	0	3,870,572	

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	153,646		153,646	1
Electric operating expenses	260,828		260,828	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	3,293		3,293	8
Electric utility plant accounts	16,820		16,820	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	434,587	0	434,587	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	12,195,298	11,674,048	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,622,737	3,310,159	2
Net Utility Plant	8,572,561	8,363,889	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	51,073	53,263	6
Special Funds (125)	1,150,925	1,221,737	7
Total Other Property and Investments	1,201,998	1,275,000	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	195,384	137,981	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	436,373	430,237	11
Other Accounts Receivable (143)	27,228	38,632	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	29,016	14,389	14
Materials and Supplies (150)	256,452	270,357	15
Prepayments (165)	11,289	9,151	16
Other Current and Accrued Assets (170)	19,817	19,821	17
Total Current and Accrued Assets	975,559	920,568	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	123,308	137,516	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	312,929	369,770	20
Total Deferred Debits	436,237	507,286	
Total Assets and Other Debits	11,186,355	11,066,743	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	372,781	184,796	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,809,798	3,688,282	23
Total Proprietary Capital	4,182,579	3,873,078	
LONG-TERM DEBT			
Bonds (221)	5,590,000	5,825,000	24
Advances from Municipality (223)	103,125	103,125	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,693,125	5,928,125	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	200,576	201,124	28
Payables to Municipality (233)	125,111	124,119	29
Customer Deposits (235)	2,765	2,465	30
Taxes Accrued (236)	256,040	254,657	31
Interest Accrued (237)	25,400	26,400	32
Other Current and Accrued Liabilities (238)	73,505	71,601	33
Total Current and Accrued Liabilities	683,397	680,366	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	627,254	585,174	41
Total Liabilities and Other Credits	11,186,355	11,066,743	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,719,243	0	0	6,476,055	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,719,243	0	0	6,476,055	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,039,774	0	0	2,582,963	10
Total Accumulated Provision	1,039,774	0	0	2,582,963	
Net Utility Plant	4,679,469	0	0	3,893,092	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	918,593	2,391,566			3,310,159	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	123,127	183,663			306,790	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,577				8,577	6
Accruals charged other						7
accounts (specify):						8
Clearing	5,149	16,294			21,443	9
Salvage		308			308	10
Other credits (specify):						11
					0	12
Total credits	136,853	200,265	0	0	337,118	13
Debits during year						14
Book cost of plant retired	370	8,485			8,855	15
Cost of removal	15,302	1,816			17,118	16
Other debits (specify):						17
					0	18
Total debits	15,672	10,301	0	0	25,973	19
Balance End of Year	1,039,774	2,581,530	0	0	3,621,304	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			226,586		226,586	238,976	2
Total Electric Utility					226,586	238,976	

Account	Total End of Year	Amount Prior Year	
Electric utility total	226,586	238,976	1
Water utility	29,866	31,381	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	256,452	270,357	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 Mortgage Revenue Bonds	14,208	428	123,308	1
Total			<u><u>123,308</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	184,796	1
Changes during year (explain):		
TIF Contributions	187,985	2
Balance end of year	<u><u>372,781</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 Mortgage revenue bonds	11/01/1995	06/01/2013	5.24%	5,590,000	1
Total Bonds (Account 221):				5,590,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 G.O. debt - with City	02/01/1997	04/01/2006	4.80%	103,125	1
Total for Account 223				103,125	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	254,657	1
Accruals:		
Charged water department expense	120,278	2
Charged electric department expense	169,554	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	289,832	
Taxes paid during year:		
County, state and local taxes	249,458	6
Social Security taxes	31,362	7
PSC Remainder Assessment	4,752	8
Other (explain):		
Gross Receipts Tax	2,877	9
Total payments and other debits	288,449	
Balance end of year	256,040	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds - TIF share of interest	25,100	285,282	286,282	24,100	1
Subtotal	25,100	285,282	286,282	24,100	
Advances from Municipality (223)					
1997 Combined G.O.	1,300	5,130	5,130	1,300	2
Subtotal	1,300	5,130	5,130	1,300	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Interest on Customer Deposits	0			0	4
Subtotal	0	0	0	0	
Total	26,400	290,412	291,412	25,400	

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	388,423	196,751	0	0	0	585,174	1
Add credits during year:							
For Services	12,488	6,465				18,953	2
For Mains	20,421					20,421	3
Other (specify):							
Hydrants	2,706					2,706	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	424,038	203,216	0	0	0	627,254	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Receivable From TIF	33,159	2
Deferred Special Assessments	17,914	3
Total (Acct. 124):	51,073	
Special Funds (125):		
Reserve Account	614,500	4
Bond Principal & Interest Account	198,133	5
Depreciation Account	207,874	6
Construction Account	130,418	7
Total (Acct. 125):	1,150,925	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	168,359	9
Electric	268,014	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	436,373	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
Miscellaneous	27,228	15
Total (Acct. 143):	27,228	
Receivables from Municipality (145):		
Receivable From City	7,834	16
Receivable From Sewer	21,182	17
Total (Acct. 145):	29,016	
Prepayments (165):		
Insurance	11,289	18
Total (Acct. 165):	11,289	

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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Preliminary Engineering	13,348	20
Loss on Advance Refunding	299,581	21
Total (Acct. 183):	312,929	
Payables to Municipality (233):		
Payable to City	52,661	22
Payable to Sewer	72,450	23
Total (Acct. 233):	125,111	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,495,618	6,439,054	0	0	11,934,672	1
Materials and Supplies	30,623	232,781	0	0	263,404	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	979,183	2,487,264	0	0	3,466,447	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	406,230	199,983	0	0	606,213	6
Other (specify):					0	7
Average Net Rate Base	4,140,828	3,984,588	0	0	8,125,416	
Net Operating Income	319,197	86,171	0	0	405,368	8
Net Operating Income as a percent of Average Net Rate Base	7.71%	2.16%	N/A	N/A	4.99%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	278,788	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,749,040	3
Other (Specify):		4
Total Average Proprietary Capital	4,027,828	
Net Income		
Net Income	128,173	5
Percent Return on Proprietary Capital	3.18%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 26, 1999

Mr. John O. Andler, Superintendent
Columbus Water And Light Department
950 Maple Avenue
P.O. Box 228
Columbus, WI 53925-0228

Re: 1998 Analytical Review DWCCA 1300 ELE

Dear Mr. Andler:

The analytical review letter you received from the Public Service Commission (PSC), dated July 23, 1999, required a response within 30 days. As of today's date, we have not received a response to this letter. A copy of the letter is enclosed.

Please respond to this letter immediately. Failure to respond to an analytical review letter is in violation of Wisconsin Statutes § 196.07. If a response is not received by September 9, 1999, PSC staff will schedule a visit at your utility. The cost of this visit will be assessed to your utility.

If you have questions prior to preparing your response, please feel free to contact Elaine Engelke at (608) 266-3768.

Sincerely,

Clarence E. Mougín
Compliance Program Manager
Division of Water, Compliance, and Consumer Affairs

CEM:tlk:w:\compl\mougin\1998 AR response letters\1300 no response.doc

Enclosure

cc: Mr. E. Clarke Arnold, President (w/out enclosure)

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Response received 9/11/99:

Item 1: amount will be reclassified to A/c 181

item 2: kwh should be 333,000

Item 3: \$ will be retired from a/c 345 in 1999

ele

July 23, 1999

Mr. John O. Andler, Superindendent
Columbus Water And Light Department
950 Maple Avenue
P.O. Box 228
Columbus, WI 53925-0228

1998 Analytical Review DWCCA-1300-ELE

Dear Mr. Andler:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 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 an amount reported in Account 183, Other Deferred Debits, page F-19, described as "loss on advanced refunding." This amount is more appropriately reported in Account 181, Unamortized Debt Discount and Expense. Please refer to the Class C Water Uniform System of Accounts, Account 181, paragraph B, page 32. Please confirm that this amount will be reclassified to Account 181.
2. During our review, we noted 333 reported for kWh used for pumping on page W-10. If the \$19,076 reported for fuel used for pumping on page W-5 is divided by 6 cents (the average cost of a kWh), the result is 317,933. Please confirm that the kWh used for pumping reported on page W-10 should be 333,000, or otherwise explain the 333 reported.
3. During our review, we noted a service reported retired on the Water Services schedule, page W-16. However, no corresponding dollars are reported retired in Account 345, Services, page W-9. Please provide an explanation.

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) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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cc: Mr. E. Clarke Arnold, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	828,903	1
Total Sales of Water	828,903	
Other Operating Revenues		
Forfeited Discounts (470)	5,146	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,630	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,776	
Total Operating Revenues	836,679	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	26	8
Pumping Expenses (620-625)	20,191	9
Water Treatment Expenses (630-635)	52,794	10
Transmission and Distribution Expenses (640-655)	42,337	11
Customer Accounts Expenses (901-904)	29,708	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	129,021	14
Total Operation and Maintenance Expenses	274,077	
Other Operating Expenses		
Depreciation Expense (403)	123,127	15
Amortization Expense (404-407)		16
Taxes (408)	120,278	17
Total Other Operating Expenses	243,405	
Total Operating Expenses	517,482	
NET OPERATING INCOME	319,197	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	4	564	846	1
Commercial	16	416	2,033	2
Industrial				3
Total Unmetered Sales to General Customers (460)	20	980	2,879	
Metered Sales to General Customers (461)				
Residential	1,493	74,640	374,900	4
Commercial	207	39,652	138,087	5
Industrial	13	22,899	59,522	6
Total Metered Sales to General Customers (461)	1,713	137,191	572,509	
Private Fire Protection Service (462)	10		14,558	7
Public Fire Protection Service (463)	1		214,248	8
Other Sales to Public Authorities (464)	19	6,972	24,709	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,763	145,143	828,903	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	214,248	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	214,248	
Forfeited Discounts (470):		
Customer late payment charges	5,146	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	5,146	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,630	10
Other (specify): NONE		11
Total Other Water Revenues (474)	2,630	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	26	4
Total Source of Supply Expenses	26	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	19,076	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	1,115	9
Total Pumping Expenses	20,191	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	16,256	10
Chemicals (631)	21,253	11
Operation Supplies and Expenses (632)	11,521	12
Maintenance of Water Treatment Plant (635)	3,764	13
Total Water Treatment Expenses	52,794	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	16,168	14
Operation Supplies and Expenses (641)	5,314	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	7,161	17
Maintenance of Services (652)	11,329	18
Maintenance of Meters (653)	375	19
Maintenance of Hydrants (654)	1,990	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	42,337	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,378	22
Accounting and Collecting Labor (902)	24,799	23
Supplies and Expenses (903)	531	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	29,708	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	43,208	27
Office Supplies and Expenses (921)	16,690	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	15,950	30
Property Insurance (924)	5,128	31
Injuries and Damages (925)	3,377	32
Employee Pensions and Benefits (926)	38,027	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,009	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)	1,632	37
Total Administrative and General Expenses	129,021	
 Total Operation and Maintenance Expenses	 274,077	

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		112,407	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,720	2
Net property tax equivalent		108,687	
Social Security		10,561	3
PSC Remainder Assessment		1,030	4
Other (specify): NONE			5
Total tax expense		120,278	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.252840				3
County tax rate	mills		4.571770				4
Local tax rate	mills		13.572530				5
School tax rate	mills		13.457200				6
Voc. school tax rate	mills		1.855820				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.710160				10
Less: state credit	mills		2.237080				11
Net tax rate	mills		31.473080				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.572530				14
Combined School Tax Rate	mills		15.313020				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.885550				17
Total Tax Rate	mills		33.710160				18
Ratio of Local and School Tax to Total	dec.		0.856880				19
Total tax net of state credit	mills		31.473080				20
Net Local and School Tax Rate	mills		26.968642				21
Utility Plant, Jan. 1	\$	5,271,993	5,271,993				22
Materials & Supplies	\$	31,381	31,381				23
Subtotal	\$	5,303,374	5,303,374				24
Less: Plant Outside Limits	\$	16,947	16,947				25
Taxable Assets	\$	5,286,427	5,286,427				26
Assessment Ratio	dec.		0.788443				27
Assessed Value	\$	4,168,046	4,168,046				28
Net Local & School Rate	mills		26.968642				29
Tax Equiv. Computed for Current Year	\$	112,407	112,407				30
Tax Equivalent per 1994 PSC Report	\$	111,027					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	112,407					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	122,133		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	122,133	0	
PUMPING PLANT			
Land and Land Rights (320)	1,890		12
Structures and Improvements (321)	8,713		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	16,418		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	148,304		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	68,000		20
Total Pumping Plant	243,325	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	2,217		21
Structures and Improvements (331)	478,573		22
Water Treatment Equipment (332)	682,308		23
Total Water Treatment Plant	1,163,098	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,400		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	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)			122,133	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	122,133	
PUMPING PLANT				
Land and Land Rights (320)			1,890	12
Structures and Improvements (321)			8,713	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			16,418	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			148,304	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			68,000	20
Total Pumping Plant	0	0	243,325	
WATER TREATMENT PLANT				
Land and Land Rights (330)			2,217	21
Structures and Improvements (331)			478,573	22
Water Treatment Equipment (332)			682,308	23
Total Water Treatment Plant	0	0	1,163,098	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,400	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	464,072		26
Transmission and Distribution Mains (343)	1,598,908	382,136	27
Fire Mains (344)	0		28
Services (345)	416,676	9,817	29
Meters (346)	194,179	7,560	30
Hydrants (348)	185,327	36,859	31
Other Transmission and Distribution Plant (349)	67		32
Total Transmission and Distribution Plant	2,869,629	436,372	
GENERAL PLANT			
Land and Land Rights (389)	2,911		33
Structures and Improvements (390)	594,601		34
Office Furniture and Equipment (391)	11,424	261	35
Computer Equipment (391.1)	21,171	10,986	36
Transportation Equipment (392)	31,843		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	22,008		39
Laboratory Equipment (395)	8,965		40
Power Operated Equipment (396)	37,457		41
Communication Equipment (397)	143,429		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	873,809	11,247	
Total utility plant in service directly assignable	5,271,994	447,619	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,271,994	447,619	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			464,072 26
Transmission and Distribution Mains (343)			1,981,044 27
Fire Mains (344)			0 28
Services (345)			426,493 29
Meters (346)	370		201,369 30
Hydrants (348)			222,186 31
Other Transmission and Distribution Plant (349)			67 32
Total Transmission and Distribution Plant	370	0	3,305,631
GENERAL PLANT			
Land and Land Rights (389)			2,911 33
Structures and Improvements (390)			594,601 34
Office Furniture and Equipment (391)			11,685 35
Computer Equipment (391.1)			32,157 36
Transportation Equipment (392)			31,843 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			22,008 39
Laboratory Equipment (395)			8,965 40
Power Operated Equipment (396)			37,457 41
Communication Equipment (397)			143,429 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	885,056
Total utility plant in service directly assignable	370	0	5,719,243
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	370	0	5,719,243

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			13,565	13,565	1
February			12,926	12,926	2
March			15,025	15,025	3
April			14,545	14,545	4
May			16,901	16,901	5
June			16,787	16,787	6
July			19,362	19,362	7
August			17,745	17,745	8
September			15,606	15,606	9
October			15,153	15,153	10
November			14,104	14,104	11
December			14,432	14,432	12
Total for year	0	0	186,151	186,151	
Less: Measured or estimated water used in main flushing and water treatment during year				6,394	13
Less: Other utility use				1,720	14
Other utility use explanation:					15
Fire Department (non-rural)					
Water Leaks					
Meter Testing					
Water pumped into distribution system				178,037	16
Less: Water sold				145,143	17
Losses and unaccounted for				32,894	18
Percent unaccounted for to the nearest whole percent (%)				18%	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				991	21
Date of maximum: 7/26/1998					22
Cause of maximum:					23
Water Main Leak					
Minimum gallons pumped by all methods in any one day during reporting year				315	24
Date of minimum: 10/3/1998					25
Total KWH used for pumping for the year				333,000	26
If water is purchased: Vendor Name: N/A					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)	
361 NORTH WATER STREET	WELL #1	575	10	792,000	Yes	1
361 NORTH WATER STREET	WELL #2	575	12	792,000	Yes	2
950 MAPLE AVENUE	WELL #4	677	15	1,224,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #101	BOOSTER #102	BOOSTER #103	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #1	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	BYRON JACKSON	5
Year Installed	1971	1964	1964	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	700	0	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	ALLIS CHALMERS	US MOTORS	9
Year Installed	1971	1964	1964	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	50	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #201	BOOSTER #202	BOOSTER #203	14
Location	WATER PLANT #2	WATER PLANT #2	WATER PLANT #2	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	18
Year Installed	1994	1994	1994	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	740	700	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	22
Year Installed	1994	1994	1994	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	50	50	50	25

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #4	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #2	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	SIMMONS	SIMMONS	FAIRBANKS MORSE	5
Year Installed	1991	1990	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1964	1964	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	75	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WATER PLANT #1	WATER PLANT #2	WATER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1941	1994	1971	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	165	6
Total capacity in gallons	240,000	300,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	1.000	760	0	0	0	760	1
M	D	2.000	893	0	0	0	893	2
M	D	4.000	32,513	0	0	0	32,513	3
M	D	6.000	52,159	724	0	0	52,883	4
M	D	8.000	12,535	0	0	0	12,535	5
M	D	10.000	26,005	2,353	0	0	28,358	6
M	D	12.000	10,327	3,306	0	0	13,633	7
Total Within Municipality			135,192	6,383	0	0	141,575	
Total Utility			135,192	6,383	0	0	141,575	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	577	0	1	0	576	3	1
M	0.750	765	0	0	0	765	23	2
M	1.000	335	14	0	0	349	40	3
M	1.250	11	0	0	0	11	4	4
M	1.500	21	1	0	0	22	0	5
M	2.000	20	0	0	0	20	0	6
P	2.000	1	0	0	0	1	1	7
M	3.000	1	0	0	0	1	0	8
M	4.000	19	0	0	0	19	7	9
M	6.000	3	0	0	0	3	0	10
Total Utility		1,753	15	1	0	1,767	78	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,705	48	19	0	1,734	134	1
1.000	41	1	0	0	42	4	2
1.250	2	0	0	0	2	0	3
1.500	21	0	0	0	21	3	4
2.000	25	1	0	0	26	7	5
3.000	8	0	0	0	8	0	6
4.000	4	0	0	0	4	1	7
Total:	1,806	50	19	0	1,837	149	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,496	160	5	6	0	67	1,734	1
1.000	8	25	4	1	0	4	42	2
1.250	0	1	0	1	0	0	2	3
1.500	0	15	4	0	1	1	21	4
2.000	0	8	1	6	0	11	26	5
3.000	0	2	1	2	0	3	8	6
4.000	0	2	0	1	0	1	4	7
Total:	1,504	213	15	17	1	87	1,837	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	209	7			216	2
Total Fire Hydrants	209	7	0	0	216	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	13
Number of distribution system valves end of year:	377
Number of distribution valves operated during year:	18

WATER OPERATING SECTION FOOTNOTES

Pumping and Purchased Water Statistics (Page W-10)

kwh revised per utility response. 9/1/99 ele

Water Mains (Page W-15)

Mains financed by Utility, TIF, and Developer

Water Services (Page W-16)

Services Financed by Utility, TIF, & Developer

Hydrants and Distribution System Valves (Page W-18)

Hydrants Financed by Utility, TIF, & Developer

We were unable to exercise 50% of water main valves & hydrants because of lack of man power

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,007,431	1
Total Sales of Electricity	3,007,431	
Other Operating Revenues		
Forfeited Discounts (450)	6,714	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	19,873	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	(125)	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	26,462	
Total Operating Revenues	3,033,893	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	2,143,178	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	160,783	11
Customer Accounts Expenses (901-904)	64,995	12
Sales Expenses (910)	22,831	13
Administrative and General Expenses (920-935)	202,718	14
Total Operation and Maintenance Expenses	2,594,505	
Other Expenses		
Depreciation Expense (403)	183,663	15
Amortization Expense (404-407)		16
Taxes (408)	169,554	17
Total Other Expenses	353,217	
Total Operating Expenses	2,947,722	
NET OPERATING INCOME	86,171	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	6,714	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,714	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole Contact Rental	19,873	5
Total Rent from Electric Property (454)	19,873	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Miscellaneous Other Electric Revenues	(125)	7
Total Other Electric Revenues (456)	(125)	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	2,143,178	15
Other Expenses (546)		16
Total Other Power Supply Expenses	2,143,178	
Total Power Production Expenses	2,143,178	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	85,913	21
Line and Station Supplies and Expenses (562)	8,791	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	1,511	24
Customer Installations Expenses (567)	995	25
Miscellaneous Distribution Expenses (569)	8,923	26
Maintenance of Structures and Equipment (571)	776	27
Maintenance of Lines (572)	49,217	28
Maintenance of Line Transformers (573)	1,103	29
Maintenance of Street Lighting and Signal Systems (574)	5,305	30
Maintenance of Meters (575)	(1,751)	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	160,783	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	8,556	33
Accounting and Collecting Labor (902)	50,405	34
Supplies and Expenses (903)	1,689	35
Uncollectible Accounts (904)	4,345	36
Total Customer Accounts Expenses	64,995	
SALES EXPENSES		
Sales Expenses (910)	22,831	37
Total Sales Expenses	22,831	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	45,524	38
Office Supplies and Expenses (921)	17,312	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	21,616	41
Property Insurance (924)	7,688	42
Injuries and Damages (925)	5,066	43
Employee Pensions and Benefits (926)	55,338	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	32,447	46
Transportation Expenses (933)	15,162	47
Maintenance of General Plant (935)	2,565	48
Total Administrative and General Expenses	202,718	
 Total Operation and Maintenance Expenses	 2,594,505	

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		143,630	1
Social Security		19,259	2
Wisconsin Gross Receipts Tax		2,877	3
PSC Remainder Assessment		3,788	4
Other (specify): NONE			5
Total tax expense		<u>169,554</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.252840				3
County tax rate	mills		4.571770				4
Local tax rate	mills		13.572530				5
School tax rate	mills		13.457200				6
Voc. school tax rate	mills		1.855820				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.710160				10
Less: state credit	mills		2.237080				11
Net tax rate	mills		31.473080				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.572530				14
Combined School Tax Rate	mills		15.313020				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.885550				17
Total Tax Rate	mills		33.710160				18
Ratio of Local and School Tax to Total	dec.		0.856880				19
Total tax net of state credit	mills		31.473080				20
Net Local and School Tax Rate	mills		26.968642				21
Utility Plant, Jan. 1	\$	6,402,053	6,402,053				22
Materials & Supplies	\$	238,976	238,976				23
Subtotal	\$	6,641,029	6,641,029				24
Less: Plant Outside Limits	\$	22,700	22,700				25
Taxable Assets	\$	6,618,329	6,618,329				26
Assessment Ratio	dec.		0.788400				27
Assessed Value	\$	5,217,891	5,217,891				28
Net Local & School Rate	mills		26.968642				29
Tax Equiv. Computed for Current Year	\$	140,719	140,719				30
Tax Equivalent per 1994 PSC Report	\$	143,630					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	143,630					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	100,728	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			100,728 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	268,313		29
Overhead Conductors and Devices (356)	144,803		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	513,844	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,101		34
Structures and Improvements (361)	3,829		35
Station Equipment (362)	1,096,497		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	546,602	2,333	38
Overhead Conductors and Devices (365)	520,659	12,714	39
Underground Conduit (366)	22,707	6,440	40
Underground Conductors and Devices (367)	511,066	14,038	41
Line Transformers (368)	583,618	12,084	42
Services (369)	298,693	16,817	43
Meters (370)	319,216	3,897	44
Installations on Customers' Premises (371)	124,782	169	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	252,826	2,748	47
Total Distribution Plant	4,281,596	71,240	
GENERAL PLANT			
Land and Land Rights (389)	12,114		48
Structures and Improvements (390)	993,131		49
Office Furniture and Equipment (391)	23,244	260	50
Computer Equipment (391.1)	18,312	10,986	51
Transportation Equipment (392)	185,382		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	35,856		54
Laboratory Equipment (395)	29,068		55
Power Operated Equipment (396)	152,512		56
Communication Equipment (397)	156,995		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			268,313 29
Overhead Conductors and Devices (356)			144,803 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	513,844
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,101 34
Structures and Improvements (361)			3,829 35
Station Equipment (362)			1,096,497 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,326		547,609 38
Overhead Conductors and Devices (365)	3,975		529,398 39
Underground Conduit (366)			29,147 40
Underground Conductors and Devices (367)			525,104 41
Line Transformers (368)			595,702 42
Services (369)	988		314,522 43
Meters (370)	1,433		321,680 44
Installations on Customers' Premises (371)			124,951 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	763		254,811 47
Total Distribution Plant	8,485	0	4,344,351
GENERAL PLANT			
Land and Land Rights (389)			12,114 48
Structures and Improvements (390)			993,131 49
Office Furniture and Equipment (391)			23,504 50
Computer Equipment (391.1)			29,298 51
Transportation Equipment (392)			185,382 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			35,856 54
Laboratory Equipment (395)			29,068 55
Power Operated Equipment (396)			152,512 56
Communication Equipment (397)			156,995 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,606,614	11,246	
Total utility plant in service directly assignable	6,402,054	82,486	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	6,402,054	82,486	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	1,617,860
Total utility plant in service directly assignable	8,485	0	6,476,055
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	8,485	0	6,476,055

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)		14.00	1
7.2/12.5 kV (12kV)		3.20	2
14.4/24.9 kV (25kV)			3
Other:			
240 V		14.50	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		2.70	5
7.2/12.5 kV (12kV)		5.20	6
14.4/24.9 kV (25kV)			7
Other:			
240 V		0.75	8
Transmission System			
34.5 kV			9
69 kV		2.20	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	9,430	Tuesday	01/13/1998	11:00	5,086	1
February	02	8,978	Thursday	02/05/1998	09:00	4,494	2
March	03	9,385	Friday	03/13/1998	10:00	4,944	3
April	04	8,584	Monday	04/20/1998	11:00	4,487	4
May	05	9,941	Tuesday	05/19/1998	12:00	4,594	5
June	06	10,959	Thursday	06/25/1998	15:00	4,944	6
July	07	10,915	Tuesday	07/14/1998	13:00	5,285	7
August	08	10,461	Monday	08/24/1998	10:00	5,256	8
September	09	8,955	Monday	09/14/1998	12:00	4,590	9
October	10	8,670	Thursday	10/22/1998	10:00	4,623	10
November	11	8,924	Friday	11/20/1998	11:00	4,519	11
December	12	9,190	Tuesday	12/22/1998	12:00	4,940	12
Total		114,392				57,762	

System Name COLUMBUS WATER & LIGHT

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER, INC.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	57,762	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	57,762	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	55,529	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	55,529	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,233	27
Total Energy Losses	2,233	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.8659%	29
Total Disposition of Energy	57,762	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	1,891	14,921	1
Total Sales for Residential Sales		1,891	14,921	
Commercial & Industrial				
COMMERCIAL	CG-1	337	8,313	2
SMALL POWER	CP-1	21	5,941	3
LARGE POWER	CP-2	12	14,279	4
INDUSTRIAL POWER	CP-3	1	11,305	5
CWL PUMPING	MP-1	1	337	6
Total Sales for Commercial & Industrial		372	40,175	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	421	7
ATHLETIC LIGHTING	MS-2	1	12	8
Total Sales for Public Street & Highway Lighting		3	433	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,266	55,529	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,024,805	(6,639)	1,018,166	1
0	0	1,024,805	(6,639)	1,018,166	
		546,677	(4,040)	542,637	2
20,574	24,246	298,321	(3,255)	295,066	3
39,041	44,622	626,130	(7,418)	618,712	4
23,869	27,271	462,015	(5,828)	456,187	5
		20,803	(136)	20,667	6
83,484	96,139	1,953,946	(20,677)	1,933,269	
		55,717	(318)	55,399	7
		606	(9)	597	8
0	0	56,323	(327)	55,996	
				0	9
0	0	0	0	0	
83,484	96,139	3,035,074	(27,643)	3,007,431	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	TOTALIZED				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69,000				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	114,392				6
Average load factor	69.1769%				7
Total Cost of Purchased Power	2,143,178				8
Average cost per kWh	0.0371				9
On-Peak Hours (if applicable)	07:00 - 21:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,461	2,624			12
February	2,271	2,223			13
March	2,470	2,474			14
April	2,322	2,165			15
May	2,218	2,377			16
June	2,560	2,384			17
July	2,805	2,480			18
August	2,522	2,735			19
September	2,298	2,294			20
October	2,373	2,250			21
November	2,218	2,302			22
December	2,517	2,424			23
Total kWh (000)	29,035	28,732			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	SUB #1	SUB #2	SUB #3	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	4
Capacity of Transformers in kVA	7,500	7,500	10,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	5,763	3,114	2,930	7
Dt and Hr of Such Maximum Demand	07/14/1998 17:00	07/21/1998 12:00	05/19/1998 13:00	8 9
Kwh Output	26,201	17,662	13,904	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(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
Kwh Output					22

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					23
Voltage--High Side					24
Voltage--Low Side					25
Num. of Main Transformers in Operation					26
Capacity of Transformers in kVA					27
Number of Spare Transformers on Hand					28
15-Minute Maximum Demand in kW					29
Dt and Hr of Such Maximum Demand					30
Kwh Output					31

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,551	686	41,424	1
Acquired during year	1	8	525	2
Total	2,552	694	41,949	3
Retired during year	33			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,519	694	41,949	6
Number end of year accounted for as follows:				7
In customers' use	2,335	572	33,473	8
In utility's use	10	9	830	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	174	113	7,646	12
Total end of year	2,519	694	41,949	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	398	270,509	1
Sodium Vapor	150	152	115,369	2
Total		550	385,878	
Ornamental				
Sodium Vapor	100	40	26,480	3
Sodium Vapor	250	4	6,404	4
Total		44	32,884	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE