



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WISCONSIN DELLS MUNICIPAL ELECTRIC UTILITY

Principal Office: 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

For the Year Ended: DECEMBER 31, 1997

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

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WISCONSIN DELLS MUNICIPAL ELECTRIC UTILITY

Utility Address: 300 LACROSSE STREET
WISCONSON DELLS, WI 53965

When was utility organized? 1/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DALE D DARLING

Title: CITY CLERK-TREASURER

Office Address:

300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

Telephone: (608) 254 - 2012 EXT 403

Fax Number: (608) 254 - 7329

E-mail Address:

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

Name: JAMES L BLOCK CPA

Title:

Office Address: JOHNSON BLOCK & CO., INC.

6314 ODANA ROAD
MADISON, WI 53719

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

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: JAMES L BLOCK

Title:

Office Address: JOHNSON BLOCK & CO., INC.

6314 ODANA ROAD
MADISON, WI 53719

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 2/27/1997

Period covered by most recent audit: 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MICHAEL T HORKAN

Title: DIRECTOR OF PUBLIC WORKS/CITY ENGINEER

Office Address:

300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

Telephone: (608) 253 - 2542 EXT 407

Fax Number:

E-mail Address:

Name of utility commission/committee: Public Works

Names of members of utility commission/committee:

- MR BEN BORCHER, ALDERMAN
 - MR CRAIG CASEY, MAYOR
 - MR WALTER WIMANN, ALDERMAN
 - MR ED WOJNICZ, ALDERMAN
-

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

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)	2,401,221	2,254,377	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,137,251	2,044,577	2
Depreciation Expense (403)	142,720	135,842	3
Amortization Expense (404-407)	0		4
Taxes (408)	93,239	93,834	5
Total Operating Expenses	2,373,210	2,274,253	
Net Operating Income	28,011	(19,876)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	28,011	(19,876)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,275	1,006	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	57,195	59,713	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	59,470	60,719	
Total Income	87,481	40,843	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	87,481	40,843	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,271	1,369	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,271	1,369	
Net Income	86,210	39,474	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,758,730	1,735,651	20
Balance Transferred from Income (433)	86,210	39,474	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	33,825	16,395	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,811,115	1,758,730	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on bank deposits	57,195	5
Total (Acct. 419):	57,195	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
Transfer to Depreciation reserve	33,825	10
Total (Acct. 435)--Debit:	33,825	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		4,150			4,150	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		1,172			1,172	2
Payroll		703			703	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	1,875	0	0	1,875	
Net income (or loss)	0	2,275	0	0	2,275	

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	0	2,401,221	0	0	2,401,221	1
Less: interdepartmental sales	0	17,441	0		17,441	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	0	2,383,780	0	0	2,383,780	

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			0	1
Electric operating expenses	184,684		184,684	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	703		703	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	19,579		19,579	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	4,195		4,195	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	209,161	0	209,161	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,288,077	3,125,842	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,057,364	1,937,264	2
Net Utility Plant	1,230,713	1,188,578	
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)	225,000		5
Other Investments (124)	0		6
Special Funds (125)	654,817	620,992	7
Total Other Property and Investments	879,817	620,992	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	443,963	593,054	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	185,217	211,521	11
Other Accounts Receivable (143)	82,498	62,752	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	66,037	62,614	14
Materials and Supplies (150)	178,325	187,268	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	956,040	1,117,209	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,066,570	2,926,779	

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)	0	0	21
Appropriated Earned Surplus (215)	654,817	620,992	22
Unappropriated Earned Surplus (216)	1,811,115	1,758,730	23
Total Proprietary Capital	2,465,932	2,379,722	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)			25
Other Long-Term Debt (224)	19,000	20,600	26
Total Long-Term Debt	19,000	20,600	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)			27
Accounts Payable (232)	146,490	90,111	28
Payables to Municipality (233)	69,678	93,363	29
Customer Deposits (235)			30
Taxes Accrued (236)	74,412	74,412	31
Interest Accrued (237)	206	223	32
Other Current and Accrued Liabilities (238)	11,739	6,303	33
Total Current and Accrued Liabilities	302,525	264,412	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	279,113	262,045	41
Total Liabilities and Other Credits	3,066,570	2,926,779	

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)	0	0	0	3,288,077	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	0	0	0	3,288,077	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	2,057,364	10
Total Accumulated Provision	0	0	0	2,057,364	
Net Utility Plant	0	0	0	1,230,713	

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)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,937,264				1,937,264	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	142,720				142,720	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	142,720	0	0	0	142,720	13
Debits during year						14
Book cost of plant retired	18,425				18,425	15
Cost of removal	4,195				4,195	16
Other debits (specify):						17
					0	18
Total debits	22,620	0	0	0	22,620	19
Balance End of Year	2,057,364	0	0	0	2,057,364	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	4.46%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<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		1
Other				178,325	178,325	187,268	2
Total Electric Utility					178,325	187,268	

Account	Total End of Year	Amount Prior Year	
Electric utility total	178,325	187,268	1
Water utility			2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	178,325	187,268	

**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
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<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	0 1
Changes during year (explain):	
NONE	2
Balance end of year	<u><u>0</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)
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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)	
Other Long-Term Debt (224)					
G.O. note	05/01/1991	05/01/2006	7.00%	19,000	1
Total for Account 224				19,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	74,412	1
Accruals:		
Charged water department expense		2
Charged electric department expense	93,239	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>93,239</u>	
Taxes paid during year:		
County, state and local taxes	74,412	6
Social Security taxes	15,961	7
PSC Remainder Assessment	2,866	8
Other (explain):		
NONE		9
Total payments and other debits	<u>93,239</u>	
Balance end of year	<u><u>74,412</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)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
G.O. Note	223	1,271	1,288	206	3
Subtotal	223	1,271	1,288	206	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	223	1,271	1,288	206	

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		262,045				262,045	1
Add credits during year:							
For Services		17,068				17,068	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	0	279,113	0	0	0	279,113	
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):		
Advance to water utility - 1997	225,000	1
Total (Acct. 123):	225,000	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Depreciation Fund	654,817	3
Total (Acct. 125):	654,817	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		5
Electric	185,217	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	185,217	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	35,742	9
Merchandising, jobbing and contract work	4,801	10
Other (specify):		
Water	41,955	11
Total (Acct. 143):	82,498	
Receivables from Municipality (145):		
Bills on tax roll	66,037	12
Total (Acct. 145):	66,037	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
Payroll due to general fund	13,248	16
Billing due to water and sewer utilities	56,430	17
Total (Acct. 233):	69,678	
Other Deferred Credits (253):		
NONE		18
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	0	3,206,959	0	0	3,206,959	1
Materials and Supplies	0	182,796	0	0	182,796	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	0	1,997,314	0	0	1,997,314	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	0	270,579	0	0	270,579	6
Other (specify):					0	7
Average Net Rate Base	0	1,121,862	0	0	1,121,862	
Net Operating Income	0	28,011	0	0	28,011	8
Net Operating Income as a percent of Average Net Rate Base	N/A	2.50%	N/A	N/A	2.50%	

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	0	1
Appropriated Earned Surplus	637,904	2
Unappropriated Earned Surplus	1,784,922	3
Other (Specify):		4
Total Average Proprietary Capital	2,422,826	
Net Income		
Net Income	86,210	5
Percent Return on Proprietary Capital	3.56%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

November 4, 1998

Mr. Dale D. Darling, Clerk/Treasurer
Wisconsin Dells Municipal Water Utility
300 La Crosse Street
Wisconsin Dells, WI 53965-1568

Re: 1997 Analytical Review File DWCCA-6610-RL

Dear Mr. Darling:

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 page E-6, Electric Utility Plant in Service, we noted a large unexplained addition to Account 390, Structures and Improvement. Please explain this addition, and continue this procedure in the future.

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

Sincerely,

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

FINANCIAL SECTION FOOTNOTES

RL:tlk:w:\compl\roselee\6610 WI Dells

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,385,560	1
Total Sales of Electricity	2,385,560	
Other Operating Revenues		
Forfeited Discounts (450)	11,232	2
Miscellaneous Service Revenues (451)	2,361	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,068	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	15,661	
Total Operating Revenues	2,401,221	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,747,585	9
Transmission Expenses (550-553)	14,331	10
Distribution Expenses (560-576)	166,691	11
Customer Accounts Expenses (901-904)	42,758	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	165,886	14
Total Operation and Maintenance Expenses	2,137,251	
Other Expenses		
Depreciation Expense (403)	142,720	15
Amortization Expense (404-407)		16
Taxes (408)	93,239	17
Total Other Expenses	235,959	
Total Operating Expenses	2,373,210	
NET OPERATING INCOME	28,011	

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):		
Late payment charges	11,232	1
Total Forfeited Discounts (450)	11,232	
Miscellaneous Service Revenues (451):		
Miscellaneous	2,361	2
Total Miscellaneous Service Revenues (451)	2,361	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole rent	2,068	4
Total Rent from Electric Property (454)	2,068	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		6
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		7
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)	47,857	13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	47,857	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,699,728	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,699,728	
Total Power Production Expenses	1,747,585	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	14,331	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	14,331	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	1,857	20
Line and Station Labor (561)	36,949	21
Line and Station Supplies and Expenses (562)	2,633	22
Street Lighting and Signal System Expenses (565)	621	23
Meter Expenses (566)	1,156	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	3,553	26
Maintenance of Structures and Equipment (571)	14,221	27
Maintenance of Lines (572)	64,940	28
Maintenance of Line Transformers (573)	21,091	29
Maintenance of Street Lighting and Signal Systems (574)	4,349	30
Maintenance of Meters (575)	15,321	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	166,691	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,857	33
Accounting and Collecting Labor (902)	31,643	34
Supplies and Expenses (903)	3,258	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	42,758	
 SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	31,555	38
Office Supplies and Expenses (921)	18,526	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	1,900	41
Property Insurance (924)	8,702	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	58,667	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	11,751	46
Transportation Expenses (933)	31,908	47
Maintenance of General Plant (935)	2,877	48
Total Administrative and General Expenses	165,886	
 Total Operation and Maintenance Expenses	 2,137,251	

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		74,412	1
Social Security		15,961	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		2,866	4
Other (specify): NONE			5
Total tax expense		93,239	

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	Sauk			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198600	0.200900			3
County tax rate	mills		3.550000	4.280400			4
Local tax rate	mills		8.682900	8.781700			5
School tax rate	mills		10.224900	10.341300			6
Voc. school tax rate	mills		1.476200	1.493000			7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		24.132600	25.097300			10
Less: state credit	mills		1.843300	1.972700			11
Net tax rate	mills		22.289300	23.124600			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.682900	8.781700			14
Combined School Tax Rate	mills		11.701100	11.834300			15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		20.384000	20.616000			17
Total Tax Rate	mills		24.132600	25.097300			18
Ratio of Local and School Tax to Total	dec.		0.844667	0.821443			19
Total tax net of state credit	mills		22.289300	23.124600			20
Net Local and School Tax Rate	mills		18.827026	18.995540			21
Utility Plant, Jan. 1	\$	3,125,843	2,094,315	1,031,528			22
Materials & Supplies	\$	187,268	187,268				23
Subtotal	\$	3,313,111	2,281,583	1,031,528			24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	3,313,111	2,281,583	1,031,528			26
Assessment Ratio	dec.		1.007000	0.995672			27
Assessed Value	\$	3,324,618	2,297,554	1,027,064			28
Net Local & School Rate	mills		18.827026	18.995540			29
Tax Equiv. Computed for Current Year	\$	62,766	43,256	19,510			30
Tax Equivalent per 1994 PSC Report	\$	74,412					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	74,412					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	4,481		34
Structures and Improvements (361)	62,774		35
Station Equipment (362)	387,471		36
Storage Battery Equipment (363)	32,568		37
Poles, Towers and Fixtures (364)	255,935	3,126	38
Overhead Conductors and Devices (365)	349,984	3,196	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)	240,379	13,610	41
Line Transformers (368)	753,194	3,706	42
Services (369)	284,668	12,986	43
Meters (370)	155,954	4,347	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	204,810	694	47
Total Distribution Plant	2,732,218	41,665	
GENERAL PLANT			
Land and Land Rights (389)	1,050		48
Structures and Improvements (390)	35,095	138,995	49
Office Furniture and Equipment (391)	63,023		50
Computer Equipment (391.1)	26,388		51
Transportation Equipment (392)	205,523		52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	23,886		54
Laboratory Equipment (395)	14,990		55
Power Operated Equipment (396)	18,900		56
Communication Equipment (397)	4,769		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			4,481 34
Structures and Improvements (361)			62,774 35
Station Equipment (362)			387,471 36
Storage Battery Equipment (363)			32,568 37
Poles, Towers and Fixtures (364)	414		258,647 38
Overhead Conductors and Devices (365)	964		352,216 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	2,000		251,989 41
Line Transformers (368)	9,600		747,300 42
Services (369)	365		297,289 43
Meters (370)	4,187		156,114 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	895		204,609 47
Total Distribution Plant	18,425	0	2,755,458
GENERAL PLANT			
Land and Land Rights (389)			1,050 48
Structures and Improvements (390)			174,090 49
Office Furniture and Equipment (391)			63,023 50
Computer Equipment (391.1)			26,388 51
Transportation Equipment (392)			205,523 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			23,886 54
Laboratory Equipment (395)			14,990 55
Power Operated Equipment (396)			18,900 56
Communication Equipment (397)			4,769 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)			58
Other Tangible Property (399)			59
Total General Plant	393,624	138,995	
Total utility plant in service directly assignable	3,125,842	180,660	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	3,125,842	180,660	

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	532,619
Total utility plant in service directly assignable	18,425	0	3,288,077
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	18,425	0	3,288,077

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)	0.29	30.04	1
7.2/12.5 kV (12kV)		8.06	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV		1.25	9
69 kV		0.25	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	7,467	Wednesday	01/01/1997	18:00	4,603	1
February	02	7,872				3,851	2
March	03	6,825				3,470	3
April	04	6,761				3,566	4
May	05	5,848	Friday	05/09/1997	11:00	3,167	5
June	06	8,998	Tuesday	06/10/1997	21:00	3,976	6
July	07	12,616	Sunday	07/13/1997	22:00	6,544	7
August	08	13,118	Saturday	08/02/1997	21:00	5,992	8
September	09	11,986				5,002	9
October	10	8,942				4,007	10
November	11	6,082				3,268	11
December	12	6,570	Friday	12/05/1997	18:00	3,555	12
Total		103,085				51,001	

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	WI Power & Light Company

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	51,001	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	51,001	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	47,856	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	47,856	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,145	27
Total Energy Losses	3,145	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.1665%	29
Total Disposition of Energy	51,001	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				
Rg-1	Rg-1		10,266	1
Total Sales for Residential Sales		0	10,266	
Commercial & Industrial				
Cp1	Cp1		10,788	2
Cp2	Cp2		26,309	3
Total Sales for Commercial & Industrial		0	37,097	
Public Street & Highway Lighting				
Ms1	Ms1		492	4
Ms2	Ms2		1	5
Total Sales for Public Street & Highway Lighting		0	493	
Sales for Resale				
NONE	NONE			6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		0	47,856	

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)	
		611,898	(114,384)	497,514	1
0	0	611,898	(114,384)	497,514	
		705,079	(110,689)	594,390	2
		1,525,462	(281,189)	1,244,273	3
0	0	2,230,541	(391,878)	1,838,663	
		54,910	(5,531)	49,379	4
		5	(1)	4	5
0	0	54,915	(5,532)	49,383	
				0	6
0	0	0	0	0	
0	0	2,897,354	(511,794)	2,385,560	

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	WI Power & Light Com				1
Point of Delivery	Sub Station				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	Columbia Site				4
Point of Metering	Sub Station 34500				5
Total of 12 Monthly Maximum Demands -- kW	26,090				6
Average load factor	1063.0221%				7
Total Cost of Purchased Power	1,699,728				8
Average cost per kWh	0.0084				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,467	7,155			12
February	7,873	7,700			13
March	6,747	6,825			14
April	6,103	6,761			15
May	5,848	5,812			16
June	8,998	8,840			17
July	12,467	12,616			18
August	12,972	13,118			19
September	11,986	11,728			20
October	7,634	8,942			21
November	5,826	6,082			22
December	6,570	6,390			23
Total kWh (000)	100,491	101,969			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							<u>0</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						
Total						<u>0</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.

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
Total		0	0	0	0	0	1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Columbia E	Columbia W	Sauk #1	Sauk #2	1
Voltage--High Side	34,500	34,500	34,500	69,000	2
Voltage--Low Side	4,160	4,160	7,200	1,200	3
Num. Main Transformers in Operation	1	1	1	1	4
Capacity of Transformers in kVA	5,000	5,000	3,750	7,500	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					27
Voltage--High Side					28
Voltage--Low Side					29
Num. of Main Transformers in Operation					30
Capacity of Transformers in kVA					31
Number of Spare Transformers on Hand					32
15-Minute Maximum Demand in kW					33
Dt and Hr of Such Maximum Demand					34
					35
Kwh Output					36

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,962	760	62,612	1
Acquired during year	47	1	75	2
Total	2,009	761	62,687	3
Retired during year	53	10	800	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	1,956	751	61,887	6
Number end of year accounted for as follows:				7
In customers' use	1,883	0	0	8
In utility's use	1	638	52,988	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	72	113	8,899	12
Total end of year	1,956	751	61,887	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				
Mercury Vapor	175	187	142,000	1
Mercury Vapor	400	35	61,000	2
Sodium Vapor	100	125	54,000	3
Sodium Vapor	150	31	20,000	4
Sodium Vapor	250	134	146,000	5
Sodium Vapor	400	40	69,000	6
Total		552	492,000	
Ornamental				
NONE				7
Total		0	0	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 545 - The Utility leased generators to prepare for possible power shortages during the summer.

Account 561 - Change in work needs for the year. Coincides with decrease in account 572.

Account 571 - Storm sewer replacement and other repairs at utility shop.

Account 573 - Major maintenance on transformers.

Account 575 - Workload shift.

Account 930 - Prior year included inventory write down.

Account 933 - Inspection and repairs for vehicle - \$15,272.

Electric Utility Plant in Service (Page E-06)

Accounts 367 and 369 - New lines and services.

Account 390 addition was for a new building for offices, garage and warehouse facilities to store vehicles, materials and supplies.
