



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MAZOMANIE ELECTRIC UTILITY

Principal Office: 133 CRESCENT STREET
MAZOMANIE, WI 53560

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: MAZOMANIE ELECTRIC UTILITY

Utility Address: 133 CRESCENT STREET
MAZOMANIE, WI 53560

When was utility organized? 1/1/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS BETTY SCHLOUGH

Title: CLERK

Office Address:

133 CRESCENT STREET
MAZOMANIE, WI 53560

Telephone: (608) 795 - 2100

Fax Number: (608) 795 - 2102

E-mail Address:

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

Name: JOHNSON, BLOCK & COMPANY, INC.

Title:

Office Address: JOHNSON, BLOCK & COMPANY, INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

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: JOHNSON, BLOCK & COMPANY, INC.

Title:

Office Address: JOHNSON, BLOCK & COMPANY, INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

Date of most recent audit report: 5/5/1997

Period covered by most recent audit: 1/1/96 TO 12/31/96

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DEAN SANFTLEBEN

Title: UTILITY MANAGER

Office Address:

133 CRESCENT STREET
MAZOMANIE, WI 53560

Telephone: (608) 795 - 2100

Fax Number: (609) 795 - 2102

E-mail Address:

Name of utility commission/committee: PUBLIC UTILITIES COMMITTEE

Names of members of utility commission/committee:

MR TIM DESMET, CHAIRMAN
MR TONY ENDRES
MR LES SANDER

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: [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)? YES

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

Firm Name: JOHNSON, BLOCK & COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Contact Person: MR ALAN L BREY, CPA
Title: CERTIFIED PUBLIC ACCOUNTANT

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

Contract/Agreement beginning-ending dates: 1/1/1997 12/31/1997

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

Monthly bookkeeping services.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	992,380	961,023	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	807,796	746,476	2
Depreciation Expense (403)	87,952	90,209	3
Amortization Expense (404-407)	0		4
Taxes (408)	39,786	43,279	5
Total Operating Expenses	935,534	879,964	
Net Operating Income	56,846	81,059	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	56,846	81,059	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	21,487	25,511	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	21,487	25,511	
Total Income	78,333	106,570	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	78,333	106,570	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	92,964	97,683	14
Amortization of Debt Discount and Expense (428)	697	724	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	93,661	98,407	
Net Income	(15,328)	8,163	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	413,630	405,467	20
Balance Transferred from Income (433)	(15,328)	8,163	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	398,302	413,630	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments	21,487	5
Total (Acct. 419):	21,487	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
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)					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):						
NONE					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	0	992,380	0	0	992,380	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	0	992,380	0	0	992,380	

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	28,111		28,111	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	16,469		16,469	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	44,580	0	44,580	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,701,406	1,852,259	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	736,114	689,774	2
Net Utility Plant	965,292	1,162,485	
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)	32,724	156,479	5
Other Investments (124)	0		6
Special Funds (125)	31,619	43,386	7
Total Other Property and Investments	64,343	199,865	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		2,502	8
Temporary Cash Investments (132)	248,845	275,458	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	120,326	143,687	11
Other Accounts Receivable (143)	8,733	42,370	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	38,113	3,627	14
Materials and Supplies (150)	88,097	79,837	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	504,114	547,481	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,231	5,927	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	49,201	57,551	20
Total Deferred Debits	54,432	63,478	
Total Assets and Other Debits	1,588,181	1,973,309	

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)	84,230	84,230	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	398,302	413,630	23
Total Proprietary Capital	482,532	497,860	
LONG-TERM DEBT			
Bonds (221)	253,138	264,049	24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	327,594	689,000	26
Total Long-Term Debt	580,732	953,049	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	17,051	53,444	28
Payables to Municipality (233)	51,934	21,464	29
Customer Deposits (235)			30
Taxes Accrued (236)	43,533	47,669	31
Interest Accrued (237)	19,223	19,967	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	131,741	142,544	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	9,682	8,558	36
Total Deferred Credits	9,682	8,558	
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)	383,494	371,298	41
Total Liabilities and Other Credits	1,588,181	1,973,309	

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	1,701,406	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	1,701,406	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	736,114	10
Total Accumulated Provision	0	0	0	736,114	
Net Utility Plant	0	0	0	965,292	

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	689,774				689,774	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	87,952				87,952	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	87,952	0	0	0	87,952	13
Debits during year						14
Book cost of plant retired	41,612				41,612	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	41,612	0	0	0	41,612	19
Balance End of Year	736,114	0	0	0	736,114	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	4.96%					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	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0		1
Other		88,097			88,097	79,837	2
Total Electric Utility					88,097	79,837	

Account	Total End of Year	Amount Prior Year	
Electric utility total	88,097	79,837	1
Water utility			2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	88,097	79,837	

**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)				
1990 Mortgage Revenue Bonds	697	428	5,231	1
Total			<u><u>5,231</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	84,230	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>84,230</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)	
Mortgage Revenue Bonds	08/15/1990	08/15/2010	8.00%	253,138	1
Total Bonds (Account 221):				253,138	

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)					
Capital Lease	05/01/1995	02/01/2005	4.00%	327,594	1
Total for Account 224				327,594	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	47,669	1
Accruals:		
Charged water department expense		2
Charged electric department expense	39,786	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>39,786</u>	
Taxes paid during year:		
County, state and local taxes	37,761	6
Social Security taxes	4,943	7
PSC Remainder Assessment	269	8
Other (explain):		
Gross Receipts Tax	949	9
Total payments and other debits	<u>43,922</u>	
Balance end of year	<u><u>43,533</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)					
1990 Mortgage Revenue Bonds	12,767	74,044	74,509	12,302	1
Subtotal	12,767	74,044	74,509	12,302	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Capital Lease	7,200	18,920	19,199	6,921	3
Subtotal	7,200	18,920	19,199	6,921	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	19,967	92,964	93,708	19,223	

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		371,298				371,298	1
Add credits during year:							
For Services		2,938				2,938	2
For Mains						0	3
Other (specify):							
3-Phase Transformer		9,258				9,258	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	0	383,494	0	0	0	383,494	
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):		
Due from TIF	14,347	1
Advance Due from General	18,377	2
Total (Acct. 123):	32,724	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Special Funds (125):		
Res. Electric Bond	666	4
Res. 1990 Electric Bd. Invest. Pool	30,953	5
Total (Acct. 125):	31,619	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		7
Electric	120,326	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	120,326	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
Sunny Industries Revenue Guarantee	8,733	13
Total (Acct. 143):	8,733	
Receivables from Municipality (145):		
Due from General-Tax Roll Items	6,560	14
Due from Water & Sewer	991	15
Due from General	30,497	16
Due from RLF	65	17
Total (Acct. 145):	38,113	
Prepayments (165):		
NONE		18
Total (Acct. 165):	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)
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):		0
Other Deferred Debits (183):		
WP & L Substation Contract	4,350	20
WP & L Contribution Agreement	44,851	21
Total (Acct. 183):	49,201	
Payables to Municipality (233):		
Due to General	51,934	22
Total (Acct. 233):	51,934	
Other Deferred Credits (253):		
Deferred Credit-TIF	9,682	23
Total (Acct. 253):	9,682	

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	1,776,832	0	0	1,776,832	1
Materials and Supplies	0	83,967	0	0	83,967	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	0	712,944	0	0	712,944	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	0	377,396	0	0	377,396	6
Other (specify):						
NONE					0	7
Average Net Rate Base	0	770,459	0	0	770,459	
Net Operating Income	0	56,846	0	0	56,846	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	7.38%	N/A	N/A	7.38%	

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	84,230	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	405,966	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	490,196	
Net Income		
Net Income	(15,328)	5
 Percent Return on Proprietary Capital	 -3.13%	

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

Income Statement (Page F-01)

See Accountant's Compilation Report.

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

Terms of capital lease were changed during 1997.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	969,449	1
Total Sales of Electricity	969,449	
Other Operating Revenues		
Forfeited Discounts (450)	12,043	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	10,888	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	22,931	
Total Operating Revenues	992,380	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	712,856	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	44,774	11
Customer Accounts Expenses (901-904)	7,703	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	42,463	14
Total Operation and Maintenance Expenses	807,796	
Other Expenses		
Depreciation Expense (403)	87,952	15
Amortization Expense (404-407)		16
Taxes (408)	39,786	17
Total Other Expenses	127,738	
Total Operating Expenses	935,534	
NET OPERATING INCOME	56,846	

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	12,043	1
Total Forfeited Discounts (450)	12,043	
Miscellaneous Service Revenues (451):		
NONE		2
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		4
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Sunny Industries Revenue Guarantee	8,733	6
Pole Rent	919	7
Miscellaneous	1,236	8
Total Other Electric Revenues (456)	10,888	
Amortization of Construction Grants (457):		
NONE		9
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)	712,856	15
Other Expenses (546)		16
Total Other Power Supply Expenses	712,856	
Total Power Production Expenses	712,856	
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)	15,825	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)	28,949	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)		28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	44,774	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,880	33
Accounting and Collecting Labor (902)	4,823	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	7,703	
 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)	4,823	38
Office Supplies and Expenses (921)	2,667	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	5,758	41
Property Insurance (924)	4,286	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	11,944	44
Regulatory Commission Expenses (928)	2,109	45
Miscellaneous General Expenses (930)	4,062	46
Transportation Expenses (933)	6,814	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	42,463	
Total Operation and Maintenance Expenses	807,796	

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		33,625	1
Social Security		4,943	2
Wisconsin Gross Receipts Tax		949	3
PSC Remainder Assessment		269	4
Other (specify): NONE			5
Total tax expense		39,786	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.260058				3
County tax rate	mills		4.667316				4
Local tax rate	mills		6.163732				5
School tax rate	mills		17.407101				6
Voc. school tax rate	mills		1.932871				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		30.431078				10
Less: state credit	mills		2.569800				11
Net tax rate	mills		27.861278				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.163732				14
Combined School Tax Rate	mills		19.339972				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.503704				17
Total Tax Rate	mills		30.431078				18
Ratio of Local and School Tax to Total	dec.		0.838081				19
Total tax net of state credit	mills		27.861278				20
Net Local and School Tax Rate	mills		23.350004				21
Utility Plant, Jan. 1	\$	1,852,259	1,852,259				22
Materials & Supplies	\$	79,837	79,837				23
Subtotal	\$	1,932,096	1,932,096				24
Less: Plant Outside Limits	\$	57,727	57,727				25
Taxable Assets	\$	1,874,369	1,874,369				26
Assessment Ratio	dec.		0.768277				27
Assessed Value	\$	1,440,035	1,440,035				28
Net Local & School Rate	mills		23.350004				29
Tax Equiv. Computed for Current Year	\$	33,625	33,625				30
Tax Equivalent per 1994 PSC Report	\$	22,056					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	33,625					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)	3,000		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)			3,000 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)	9,000		29
Overhead Conductors and Devices (356)	1,000		30
Underground Conduit (357)			31
Underground Conductors and Devices (358)	209,341		32
Roads and Trails (359)			33
Total Transmission Plant	222,341	0	
 DISTRIBUTION PLANT			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)	262,905		36
Storage Battery Equipment (363)	105,477		37
Poles, Towers and Fixtures (364)			38
Overhead Conductors and Devices (365)	231,281	69,680	39
Underground Conduit (366)	30,000		40
Underground Conductors and Devices (367)	314,637	5,453	41
Line Transformers (368)	262,560	9,842	42
Services (369)	179,554	2,849	43
Meters (370)	33,332	435	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	30,292	1,014	47
Total Distribution Plant	1,450,038	89,273	
 GENERAL PLANT			
Land and Land Rights (389)	600		48
Structures and Improvements (390)	21,065		49
Office Furniture and Equipment (391)	3,282		50
Computer Equipment (391.1)	1,478	1,485	51
Transportation Equipment (392)	104,289		52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54
Laboratory Equipment (395)			55
Power Operated Equipment (396)			56
Communication Equipment (397)			57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			9,000 29
Overhead Conductors and Devices (356)			1,000 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			209,341 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	222,341
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)		(107,000)	155,905 36
Storage Battery Equipment (363)			105,477 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)	40,212		260,749 39
Underground Conduit (366)			30,000 40
Underground Conductors and Devices (367)		(93,000)	227,090 41
Line Transformers (368)			272,402 42
Services (369)			182,403 43
Meters (370)			33,767 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	171		31,135 47
Total Distribution Plant	40,383	(200,000)	1,298,928
GENERAL PLANT			
Land and Land Rights (389)			600 48
Structures and Improvements (390)			21,065 49
Office Furniture and Equipment (391)			3,282 50
Computer Equipment (391.1)	1,228		1,735 51
Transportation Equipment (392)			104,289 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

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)	49,166		58
Other Tangible Property (399)			59
Total General Plant	179,880	1,485	
Total utility plant in service directly assignable	1,852,259	90,758	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	1,852,259	90,758	

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)			49,166 58
Other Tangible Property (399)			0 59
Total General Plant	1,228	0	180,137
Total utility plant in service directly assignable	41,611	(200,000)	1,701,406
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	41,611	(200,000)	1,701,406

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)	0.00	10.00	1
7.2/12.5 kV (12kV)	0.34	16.00	2
14.4/24.9 kV (25kV)	0.00	0.00	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	2.00	5
7.2/12.5 kV (12kV)	0.00	4.00	6
14.4/24.9 kV (25kV)	0.00	0.00	7
Other:			
NONE			8
Transmission System			
34.5 kV	0.00	0.00	9
69 kV	0.00	0.25	10
115 kV	0.00	0.00	11
138 kV	0.00	0.00	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	1	3
Total	1	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	49	8
Total	49	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	49	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	3,367	Wednesday	01/01/1997	18:00	1,980	1
February	02	3,234	Saturday	02/01/1997	18:00	1,742	2
March	03	3,163	Thursday	03/06/1997	20:00	1,658	3
April	04	3,085	Thursday	04/10/1997	20:00	1,781	4
May	05	2,976	Thursday	05/01/1997	14:00	1,582	5
June	06	3,204	Tuesday	06/10/1997	16:00	1,716	6
July	07	4,051	Tuesday	07/01/1997	14:00	2,021	7
August	08	3,705	Friday	08/01/1997	11:00	1,862	8
September	09	3,316	Monday	09/01/1997	14:00	1,759	9
October	10	3,259	Friday	10/03/1997	12:00	1,814	10
November	11	3,175	Thursday	11/06/1997	19:00	1,630	11
December	12	3,502	Tuesday	12/23/1997	21:00	1,946	12
Total		40,037				21,491	

System Name

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

Type of Reading	Supplier
60 minutes integrated	WI Power & Light

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	21,399	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	21,399	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	20,467	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	20,467	24
Energy Losses:		
Transmission Losses (if applicable)	0	26
Distribution Losses	932	27
Total Energy Losses	932	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.3553%	29
Total Disposition of Energy	21,399	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)	
Residential Sales				
Residential Sales	RG-1	586	4,464	1
Rural Residential Sales	RG-1	47	477	2
Total Sales for Residential Sales		633	4,941	
Commercial & Industrial				
Commercial Sales	CG-1	64	1,459	3
Interdepartmental	CG-1	16	464	4
Rural Commercial Sales	CG-1	2	62	5
Small Industrial Sales	CP-1	6	1,447	6
Large Industrial Sales	CP-2	2	11,946	7
Total Sales for Commercial & Industrial		90	15,378	
Public Street & Highway Lighting				
Street Lights	MS-1	1	148	8
Total Sales for Public Street & Highway Lighting		1	148	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		724	20,467	

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)	
		267,898	(6,637)	261,261	1
		28,999	(795)	28,204	2
0	0	296,897	(7,432)	289,465	
		83,497	(2,135)	81,362	3
		49,118	(1,114)	48,004	4
		3,052	(134)	2,918	5
		62,839	(2,541)	60,298	6
		496,850	(19,299)	477,551	7
0	0	695,356	(25,223)	670,133	
		10,052	(201)	9,851	8
0	0	10,052	(201)	9,851	
0	0	0	0	0	9
0	0	1,002,305	(32,856)	969,449	

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	WP & L				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	12470				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	40,037				6
Average load factor	73.5279%				7
Total Cost of Purchased Power	712,856				8
Average cost per kWh	0.0332				9
On-Peak Hours (if applicable)	8:00 am to 10:00 pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	857	1,123			12
February	817	925			13
March	775	883			14
April	789	992			15
May	720	862			16
June	812	904			17
July	886	1,135			18
August	873	989			19
September	809	950			20
October	823	991			21
November	767	862			22
December	834	1,112			23
Total kWh (000)	9,762	11,728			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 (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	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)	(f)	
Name of Substation	Center	West	WPL			1
Voltage--High Side	7,200	69,000	69,000			2
Voltage--Low Side	2,400	12,470	12,470			3
Num. Main Transformers in Operation	3	1	1			4
Capacity of Transformers in kVA	333	7,000	7,000			5
Number of Spare Transformers on Hand	1	0	0			6
15-Minute Maximum Demand in kW		1,568	700			7
Dt and Hr of Such Maximum Demand		07/31/1997 13:00	06/24/1997 15:00			8 9
Kwh Output		103	175			10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
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		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	889	276	15,220	1
Acquired during year	7	18	1,391	2
Total	896	294	16,611	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	896	294	16,611	6
Number end of year accounted for as follows:				7
In customers' use	896	293	15,611	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock		1	1,000	12
Total end of year	896	294	16,611	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	115	104,535	1
Other	500	3	2,727	2
Sodium Vapor	100	10	9,090	3
Sodium Vapor	150	2	1,818	4
Sodium Vapor	250	14	12,726	5
Total		144	130,896	
Ornamental				
Mercury Vapor	175	6	6,630	6
Sodium Vapor	100	8	8,840	7
Sodium Vapor	150	6	6,630	8
Sodium Vapor	400	6	6,634	9
Total		26	28,734	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

See Accountant's Compilation Report.

Electric Utility Plant in Service (Page E-06)

Adjustments to a/c's 362, and 367 due to change in terms of capital lease.

Addition to a/c 365 due to new overhead being put in for B & B Laminates, \$22,254; rebuilding overhead for Bridge Steet, \$27,726; and some miscellaneous other additions.

Retirement of a/c 365 due to overhead line being retired on Bridge Street.

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

Date of peak could only be entered with a date within the month's range.

Actual dates which are different from the schedule are as follows:

Month:	Date of Peak
January	12/19/96
February	1/16/97
May	4/24/97
July	6/23/97
August	7/16/97
September	8/28/97

Utility keeps information on peak demand based on their billing cycle.
