



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: STOUGHTON ELECTRIC UTILITYPrincipal Office: 600 S. FOURTH STREET  
STOUGHTON, WI 53589For the Year Ended: DECEMBER 31, 1997**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** STOUGHTON ELECTRIC UTILITY

**Utility Address:** 600 S. FOURTH STREET  
STOUGHTON, WI 53589

**When was utility organized?** 1/1/1891

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** NONE

**Title:**

**Office Address:**

600 S. FOURTH STREET  
STOUGHTON, WI 53589

**Telephone:** (608) 873 - 3379

**Fax Number:** (608) 873 - 4878

**E-mail Address:**

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

**Name:** MS JACKIE K. DRAWS

**Title:** SENIOR ACCOUNTANT

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

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

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** cpa@virchowkrause.com

**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:** MS JACKIE K. DRAWS

**Title:** SENIOR ACCOUNTANT

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

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

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** cpa@virchowkrause.com

**Date of most recent audit report:** 2/4/1998

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR ROBERT P. KARDASZ

**Title:** UTILITY DIRECTOR

**Office Address:**

600 S. FOURTH STREET  
STOUGHTON, WI 53589

**Telephone:** (608) 873 - 3379

**Fax Number:** (608) 873 - 4878

**E-mail Address:**

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**Name of utility commission/committee:** Utility Committee

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

- MR DAN CHRISTENSEN, CITIZEN
  - MR STEVE FORTNEY, ALDERMAN
  - MS HELEN JOHNSON, MAYOR
  - MS JUDY KINNING, CITY CLERK
  - MS NORDEEN OFFERDAHL, CITIZEN
  - MR GERALD OLSON, ALDERMAN
  - MR PAUL SELBO, 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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,580,188	6,276,143	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	5,528,653	5,116,772	2
Depreciation Expense (403)	414,463	404,226	3
Amortization Expense (404-407)	0		4
Taxes (408)	234,292	225,761	5
<b>Total Operating Expenses</b>	<b>6,177,408</b>	<b>5,746,759</b>	
<b>Net Operating Income</b>	<b>402,780</b>	<b>529,384</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>402,780</b>	<b>529,384</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(1,473)	2,379	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	(3,829)	(6,407)	9
Interest and Dividend Income (419)	143,948	143,455	10
Miscellaneous Nonoperating Income (421)	0		11
<b>Total Other Income</b>	<b>138,646</b>	<b>139,427</b>	
<b>Total Income</b>	<b>541,426</b>	<b>668,811</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	2,076	1,316	13
<b>Total Miscellaneous Income Deductions</b>	<b>2,076</b>	<b>1,316</b>	
<b>Income Before Interest Charges</b>	<b>539,350</b>	<b>667,495</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	230,252	241,419	14
Amortization of Debt Discount and Expense (428)	12,317	12,835	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	783	1,615	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>243,352</b>	<b>255,869</b>	
<b>Net Income</b>	<b>295,998</b>	<b>411,626</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,589,317	4,177,691	20
Balance Transferred from Income (433)	295,998	411,626	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,885,315</b>	<b>4,589,317</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
Rental income	33,465	4
Rental expenses	(35,159)	5
Depreciation on renovations	(2,135)	6
<b>Total (Acct. 418):</b>	<b>(3,829)</b>	
<b>Interest and Dividend Income (419):</b>		
Interest earned on cash and special funds	143,948	7
<b>Total (Acct. 419):</b>	<b>143,948</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
Non-operating MEUW costs	1,245	10
Miscellaneous	831	11
<b>Total (Acct. 426):</b>	<b>2,076</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		12
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		13
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		14
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		15
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		8,827			8,827	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll		5,356			5,356	3
Materials		1,957			1,957	4
Taxes					0	5
<b>Other (list by major classes):</b>						
Fringe Benefits		2,049			2,049	6
Trucks and Equipment		938			938	7
<b>Total costs and expenses</b>	<b>0</b>	<b>10,300</b>	<b>0</b>	<b>0</b>	<b>10,300</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>(1,473)</b>	<b>0</b>	<b>0</b>	<b>(1,473)</b>	

### 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	6,580,188	0	0	<b>6,580,188</b>	<b>1</b>	
Less: interdepartmental sales	0	54,420	0		<b>54,420</b>	<b>2</b>	
Less: interdepartmental rents	0	0			<b>0</b>	<b>3</b>	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		(485)			<b>(485)</b>	<b>5</b>	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>0</b>	<b>6,526,253</b>	<b>0</b>	<b>0</b>	<b>6,526,253</b>		

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses	432,559		432,559	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	97,293	77,450	174,743	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	19,380		19,380	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	77,450	(77,450)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>626,682</b>	<b>0</b>	<b>626,682</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	11,839,117	11,393,708	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,007,034	3,836,342	2
<b>Net Utility Plant</b>	<b>7,832,083</b>	<b>7,557,366</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>7,832,083</b>	<b>7,557,366</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	175,670	175,670	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	90,103	87,968	6
<b>Net Nonutility Property</b>	<b>85,567</b>	<b>87,702</b>	
Investment in Municipality (123)	65,287	120,422	7
Other Investments (124)	0		8
Special Funds (125-128)	2,097,853	1,569,075	9
<b>Total Other Property and Investments</b>	<b>2,248,707</b>	<b>1,777,199</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	674,458	1,130,138	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	401,949	444,715	15
Other Accounts Receivable (143)	58,230	29,410	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	9,476	4,362	18
Materials and Supplies (151-163)	90,406	92,287	19
Prepayments (165)	59,613	51,186	20
Interest and Dividends Receivable (171)		6,623	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,294,132</b>	<b>1,758,721</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	87,948	100,267	24
Other Deferred Debits (182-186)	94,330	53,537	25
<b>Total Deferred Debits</b>	<b>182,278</b>	<b>153,804</b>	
<b>Total Assets and Other Debits</b>	<b>11,557,200</b>	<b>11,247,090</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	25,092	25,092	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	4,885,315	4,589,317	<b>28</b>
<b>Total Proprietary Capital</b>	<b>4,910,407</b>	<b>4,614,409</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	4,505,000	4,750,000	<b>29</b>
Advances from Municipality (223)	0		<b>30</b>
Other Long-Term Debt (224)	0		<b>31</b>
<b>Total Long-Term Debt</b>	<b>4,505,000</b>	<b>4,750,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>32</b>
Accounts Payable (232)	488,723	428,177	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	11,474	10,994	<b>35</b>
Taxes Accrued (236)	149,604	144,729	<b>36</b>
Interest Accrued (237)	59,258	61,687	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)	11,238	11,727	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	214	467	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>720,511</b>	<b>657,781</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>42</b>
Customer Advances for Construction (252)	35,728	45,306	<b>43</b>
Other Deferred Credits (253)	320,625	246,511	<b>44</b>
<b>Total Deferred Credits</b>	<b>356,353</b>	<b>291,817</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,064,929	933,083	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>11,557,200</b>	<b>11,247,090</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	0	0	0	11,648,764	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)				190,353	7
<b>Total Utility Plant</b>	0	0	0	11,839,117	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	0	0	0	4,007,034	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	0	0	0	4,007,034	
<b>Net Utility Plant</b>	0	0	0	7,832,083	

## 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)	
<b>Balance first of year</b>	3,836,341				<b>3,836,341</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	414,463				<b>414,463</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
Clearing	27,571				<b>27,571</b>	9
Salvage	16,532				<b>16,532</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>458,566</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>458,566</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	123,757				<b>123,757</b>	15
Cost of removal	52,488				<b>52,488</b>	16
Other debits (specify):						17
Adjustments to actual	111,628				<b>111,628</b>	18
<b>Total debits</b>	<b>287,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>287,873</b>	19
<b>Balance End of Year</b>	<b>4,007,034</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,007,034</b>	20
						21
						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	1
<b>Other (specify):</b>					
City Dam	84,212			84,212	2
Leasehold Improvements - Rental	91,458			91,458	3
<b>Total Nonutility Property (121)</b>	<b>175,670</b>	<b>0</b>	<b>0</b>	<b>175,670</b>	
Less accum. prov. depr. & amort. (122)	87,968	2,135		90,103	4
 <b>Net Nonutility Property</b>	 <b>87,702</b>	 <b>(2,135)</b>	 <b>0</b>	 <b>85,567</b>	

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

Particulars (a)	Amount (b)
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)	
<b>Electric Utility</b>							
Fuel (151)			90,406		90,406	92,287	1
Fuel stock expenses (152)					0		2
Plant mat. & oper. sup. (154)					0		3
<b>Total Electric Utility</b>					<b>90,406</b>	<b>92,287</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	90,406	92,287	1
Water utility (154)			2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
<b>Total Materials and Supplies</b>	<b>90,406</b>	<b>92,287</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1989 MRB's	328	428	223	1
1993 MRB's	4,750	428	28,437	2
1995 MRB's	7,240	428	59,288	3
<b>Total</b>			<b>87,948</b>	
<b>Unamortized premium on debt (251)</b>				
<b>Total</b>			<b>0</b>	4

**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	25,092	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>25,092</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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)	
1989 MRB's	02/01/1989	04/01/1999	7.00%	135,000	<b>1</b>
1993 MRB's	10/01/1993	04/01/2009	5.00%	1,710,000	<b>2</b>
1995 MRB's	08/01/1995	04/01/2010	5.00%	2,660,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>4,505,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 4,505,000**

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	144,729	1
<b>Accruals:</b>		
Charged water department expense	0	2
Charged electric department expense	234,292	3
Charged sewer department expense		4
<b>Other (explain):</b>		
Charged to Clearing	9,900	5
<b>Total Accruals and other credits</b>	<b>244,192</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	144,729	6
Social Security taxes	37,226	7
PSC Remainder Assessment	8,243	8
<b>Other (explain):</b>		
Gross Receipts Tax	49,119	9
<b>Total payments and other debits</b>	<b>239,317</b>	
<b>Balance end of year</b>	<b>149,604</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1989 MRB's	3,389	10,453	11,488	2,354	1
1993 MRB's	21,102	81,889	82,729	20,262	2
1995 MRB's	35,246	137,910	138,935	34,221	3
<b>Subtotal</b>	<b>59,737</b>	<b>230,252</b>	<b>233,152</b>	<b>56,837</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	1,950	783	312	2,421	6
<b>Subtotal</b>	<b>1,950</b>	<b>783</b>	<b>312</b>	<b>2,421</b>	
<b>Total</b>	<b>61,687</b>	<b>231,035</b>	<b>233,464</b>	<b>59,258</b>	

**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		933,083				<b>933,083</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
Construction invoices completed		131,846				<b>131,846</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>0</b>	<b>1,064,929</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,064,929</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
Loan to water utility	65,287	1
<b>Total (Acct. 123):</b>	<b>65,287</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
Bond & Interest Redemption fund	238,991	3
Reserve account	485,990	4
Depreciation account	252,410	5
<b>Total (Acct. 125):</b>	<b>977,391</b>	
<b>Depreciation Fund (126):</b>		
NONE		6
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
Plant and maintenance reserve account	1,120,462	7
<b>Total (Acct. 128):</b>	<b>1,120,462</b>	
<b>Interest Special Deposits (132):</b>		
NONE		8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		11
Electric	401,949	12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>401,949</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</b>		

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
Pole contact rental	19,626	17
Excavating and construction	1,086	18
City - 3 phase loop at Business Park North	10,017	19
Water - Primary extension to well & miscellaneous	16,495	20
Pleasant Springs SD	1,946	21
Wastewater - miscellaneous	235	22
Billings for damage and other invoices	8,825	23
<b>Total (Acct. 143):</b>	<b>58,230</b>	
<b>Receivables from Municipality (145):</b>		
Delinquent bills on tax roll	9,476	24
<b>Total (Acct. 145):</b>	<b>9,476</b>	
<b>Prepayments (165):</b>		
Gross receipts tax	57,732	25
Maintenance contract	1,881	26
<b>Total (Acct. 165):</b>	<b>59,613</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		27
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		28
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		29
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		30
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
Deferred conservation expense	94,330	31
<b>Total (Acct. 186):</b>	<b>94,330</b>	
<b>Payables to Municipality (233):</b>		
NONE		32
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Accrued sick leave	140,625	33

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

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

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Credits (253):</b>	
Authorized DSM costs	180,000
<b>Total (Acct. 253):</b>	<b>320,625</b>

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### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	0	11,240,278	0	0	11,240,278	1
Materials and Supplies	0	91,346	0	0	91,346	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	0	3,921,687	0	0	3,921,687	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	0	999,006	0	0	999,006	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>0</b>	<b>6,410,931</b>	<b>0</b>	<b>0</b>	<b>6,410,931</b>	
Net Operating Income	0	402,780	0	0	402,780	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>N/A</b>	<b>6.28%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.28%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	25,092	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,737,316	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>4,762,408</b>	
<b>Net Income</b>		
Net Income	295,998	5
<b>Percent Return on Proprietary Capital</b>	<b>6.22%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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NONE

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	6,513,657	1
<b>Total Sales of Electricity</b>	<b>6,513,657</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	22,388	2
Miscellaneous Service Revenues (451)	840	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	39,110	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	4,193	7
<b>Total Other Operating Revenues</b>	<b>66,531</b>	
<b>Total Operating Revenues</b>	<b>6,580,188</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	4,371,659	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	345,897	10
Customer Accounts Expenses (901-905)	144,037	11
Sales Expenses (911-916)	62,490	12
Administrative and General Expenses (920-932)	604,570	13
<b>Total Operation and Maintenance Expenses</b>	<b>5,528,653</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	414,463	14
Amortization Expense (404-407)		15
Taxes (408)	234,292	16
<b>Total Other Expenses</b>	<b>648,755</b>	
<b>Total Operating Expenses</b>	<b>6,177,408</b>	
<b>NET OPERATING INCOME</b>	<b>402,780</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Late payment penalties	22,388	1
<b>Total Forfeited Discounts (450)</b>	<b>22,388</b>	
<b>Miscellaneous Service Revenues (451):</b>		
Fees for temporary services	840	2
<b>Total Miscellaneous Service Revenues (451)</b>	<b>840</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		3
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
Pole contact rental	39,110	4
<b>Total Rent from Electric Property (454)</b>	<b>39,110</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		5
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
Sales tax discount, reconnections, NSF charges and miscellaneous	4,193	6
<b>Total Other Electric Revenues (456)</b>	<b>4,193</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>
<b>POWER PRODUCTION EXPENSES</b>	
<b>STEAM POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	4,371,659	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>4,371,659</b>	
<b>Total Power Production Expenses</b>	<b>4,371,659</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	7,202	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	25,076	52
Overhead Line Expenses (583)	13,848	53
Underground Line Expenses (584)	36,842	54
Street Lighting and Signal System Expenses (585)	8,015	55
Meter Expenses (586)	27,220	56
Customer Installations Expenses (587)	3,213	57
Miscellaneous Distribution Expenses (588)	25,423	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	626	62
Maintenance of Overhead Lines (593)	164,657	63
Maintenance of Underground Lines (594)	9,414	64
Maintenance of Line Transformers (595)	20,566	65
Maintenance of Street Lighting and Signal Systems (596)	1,355	66
Maintenance of Meters (597)	2,440	67
Maintenance of Miscellaneous Distribution Plant (598)		68
<b>Total Distribution Expenses</b>	<b>345,897</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	3	69
Meter Reading Expenses (902)	39,073	70
Customer Records and Collection Expenses (903)	105,446	71
Uncollectible Accounts (904)	(485)	72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>144,037</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	2,100	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)	60,390	<b>77</b>
<b>Total Sales Expenses</b>	<b>62,490</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	159,284	<b>78</b>
Office Supplies and Expenses (921)	10,117	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		<b>80</b>
Outside Services Employed (923)	193,855	<b>81</b>
Property Insurance (924)	7,816	<b>82</b>
Injuries and Damages (925)	6,360	<b>83</b>
Employee Pensions and Benefits (926)	139,501	<b>84</b>
Regulatory Commission Expenses (928)		<b>85</b>
Duplicate Charges -- Credit (929)		<b>86</b>
Miscellaneous General Expenses (930)	10,918	<b>87</b>
Rents (931)	8,497	<b>88</b>
Maintenance of General Plant (932)	68,222	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>604,570</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>5,528,653</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		149,604	1
Social Security		37,226	2
Wisconsin Gross Receipts Tax		49,119	3
PSC Remainder Assessment		8,243	4
Other (specify):			
Less: Taxes charged to clearing		(9,900)	5
<b>Total tax expense</b>		<b><u>234,292</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.191327				3
County tax rate	mills		3.433787				4
Local tax rate	mills		7.253270				5
School tax rate	mills		10.661835				6
Voc. school tax rate	mills		1.422031				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>22.962250</b>				10
Less: state credit	mills		1.740697				11
<b>Net tax rate</b>	mills		<b>21.221553</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.253270</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.083866</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>19.337136</b>				17
<b>Total Tax Rate</b>	mills		<b>22.962250</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.842127</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.221553</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.871248</b>				21
Utility Plant, Jan. 1	\$	<b>11,393,708</b>	11,393,708				22
Materials & Supplies	\$	<b>92,287</b>	92,287				23
<b>Subtotal</b>	\$	<b>11,485,995</b>	<b>11,485,995</b>				24
Less: Plant Outside Limits	\$	<b>3,436,733</b>	3,436,733				25
<b>Taxable Assets</b>	\$	<b>8,049,262</b>	<b>8,049,262</b>				26
Assessment Ratio	dec.		1.040000				27
<b>Assessed Value</b>	\$	<b>8,371,232</b>	<b>8,371,232</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.871248</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>149,604</b>	<b>149,604</b>				30
Tax Equivalent per 1994 PSC Report	\$	118,192					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>149,604</b>					34

### ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			1 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)	12,311		29
Overhead Conductors and Devices (356)	9,984		30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
<b>Total Transmission Plant</b>	<b>22,296</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	35,198		34
Structures and Improvements (361)	44,389		35
Station Equipment (362)	1,830,261		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	1,523,945	75,028	38
Overhead Conductors and Devices (365)	1,836,477	70,477	39
Underground Conduit (366)	33,640	5,134	40
Underground Conductors and Devices (367)	830,023	115,360	41
Line Transformers (368)	1,761,361	141,568	42
Services (369)	843,728	51,836	43
Meters (370)	481,557	15,869	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	284,827	38,561	47
<b>Total Distribution Plant</b>	<b>9,505,406</b>	<b>513,833</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			48
Structures and Improvements (390)	553,181		49
Office Furniture and Equipment (391)	31,518		50
Computer Equipment (391.1)	128,903	4,744	51
Transportation Equipment (392)	145,841		52
Stores Equipment (393)	2,240		53
Tools, Shop and Garage Equipment (394)	49,901		54
Laboratory Equipment (395)	30,271		55
Power Operated Equipment (396)	326,095		56
Communication Equipment (397)	36,140		57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			12,311 29
Overhead Conductors and Devices (356)			9,984 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>22,296</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			35,198 34
Structures and Improvements (361)			44,389 35
Station Equipment (362)			1,830,261 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	29,453	111,915	1,681,435 38
Overhead Conductors and Devices (365)	40,227	104,107	1,970,834 39
Underground Conduit (366)		4,836	43,610 40
Underground Conductors and Devices (367)	3,414	98,290	1,040,259 41
Line Transformers (368)	19,419		1,883,510 42
Services (369)	3,870	74,808	966,502 43
Meters (370)	1,891		495,535 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	9,265	28,196	342,319 47
<b>Total Distribution Plant</b>	<b>107,539</b>	<b>422,152</b>	<b>10,333,852</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			553,181 49
Office Furniture and Equipment (391)			31,518 50
Computer Equipment (391.1)	660		132,987 51
Transportation Equipment (392)	11,436		134,405 52
Stores Equipment (393)			2,240 53
Tools, Shop and Garage Equipment (394)	105		49,796 54
Laboratory Equipment (395)			30,271 55
Power Operated Equipment (396)	1,250		324,845 56
Communication Equipment (397)	2,767		33,373 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			58
Other Tangible Property (399)			59
<b>Total General Plant</b>	<b>1,304,090</b>	<b>4,744</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,831,792</b>	<b>518,577</b>	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 <b>Total utility plant in service</b>	<b>10,831,792</b>	<b>518,577</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>16,218</b>	<b>0</b>	<b>1,292,616</b>
<b>Total utility plant in service directly assignable</b>	<b>123,757</b>	<b>422,152</b>	<b>11,648,764</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>123,757</b>	<b>422,152</b>	<b>11,648,764</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)				1
Boiler Plant Equipment (312)				2
Engines and Engine Driven Generators (313)				3
Turbogenerator Units (314)				4
Accessory Electric Equipment (315)				5
Miscellaneous Power Plant Equipment (316)				6
<b>Total Steam Production Plant</b>	<u>0</u>		<u>0</u>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)				7
Reservoirs, Dams and Waterways (332)				8
Water Wheels, Turbines and Generators (333)				9
Accessory Electric Equipment (334)				10
Miscellaneous Power Plant Equipment (335)				11
Roads, Railroads and Bridges (336)				12
<b>Total Hydraulic Production Plant</b>	<u>0</u>		<u>0</u>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)				13
Fuel Holders, Producers and Accessories (342)				14
Prime Movers (343)				15
Generators (344)				16
Accessory Electric Equipment (345)				17
Miscellaneous Power Plant Equipment (346)				18
<b>Total Other Production Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)				19
Station Equipment (353)				20
Towers and Fixtures (354)				21
Poles and Fixtures (355)	10,798	3.03%	373	22
Overhead Conductors and Devices (356)	9,166	3.03%	303	23
Underground Conduit (357)				24
Underground Conductors and Devices (358)				25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					11,171	22
356					9,469	23
357					0	24
358					0	25

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)				26
<b>Total Transmission Plant</b>	<u>19,964</u>		<u>676</u>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	15,187	1.85%	821	27
Station Equipment (362)	855,763	3.45%	63,144	28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)	601,597	3.83%	61,382	30
Overhead Conductors and Devices (365)	708,765	3.79%	72,148	31
Underground Conduit (366)	2,328	2.50%	965	32
Underground Conductors and Devices (367)	177,889	3.70%	34,600	33
Line Transformers (368)	479,560	3.33%	60,685	34
Services (369)	276,598	3.67%	33,218	35
Meters (370)	193,863	12.00%	21,634	36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	95,398	4.00%	12,464	39
<b>Total Distribution Plant</b>	<u>3,406,948</u>		<u>361,061</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	33,191	4.00%	22,129	40
Office Furniture and Equipment (391)	4,718	6.25%	1,970	41
Computer Equipment (391.1)	79,363	17.15%	19,777	42
Transportation Equipment (392)	103,239	6.25%	9,688	43
Stores Equipment (393)	746	4.00%	90	44
Tools, Shop and Garage Equipment (394)	24,491	9.09%	4,536	45
Laboratory Equipment (395)	9,958	5.26%	1,592	46
Power Operated Equipment (396)	140,218	9.59%	18,390	47
Communication Equipment (397)	13,505	5.88%	2,125	48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<u>409,429</u>		<u>80,297</u>	
<b>Total accum. prov. directly assignable</b>	<u>3,836,341</u>		<u>442,034</u>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,640</b>	
361					16,008	27
362					918,907	28
363					0	29
364	29,453	17,998	1,437	(41,741)	575,224	30
365	40,227	22,383	7,091	(54,175)	671,219	31
366				261	3,554	32
367	3,414	2,588	1,783	(2,669)	205,601	33
368	19,419		1,829		522,655	34
369	3,870	3,038	667	(3,648)	299,927	35
370	1,891				213,606	36
371					0	37
372					0	38
373	9,265	6,481	675	(9,656)	83,135	39
	<b>107,539</b>	<b>52,488</b>	<b>13,482</b>	<b>(111,628)</b>	<b>3,509,836</b>	
390					55,320	40
391					6,688	41
391.1	660				98,480	42
392	11,436		3,050		104,541	43
393					836	44
394	105				28,922	45
395					11,550	46
396	1,250				157,358	47
397	2,767				12,863	48
398					0	49
399					0	50
	<b>16,218</b>	<b>0</b>	<b>3,050</b>	<b>0</b>	<b>476,558</b>	
	<b>123,757</b>	<b>52,488</b>	<b>16,532</b>	<b>(111,628)</b>	<b>4,007,034</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department			51
<b>Total accum. prov. for depreciation</b>	<b>3,836,341</b>		<b>442,034</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>123,757</b>	<b>52,488</b>	<b>16,532</b>	<b>(111,628)</b>	<b>4,007,034</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	8.00	87.98	1
7.2/12.5 kV (12kV)	0.95	10.41	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
Secondary 2.4/4.16 KV		0.24	4
Secondary 7.2/12.5 KV	5.54	60.94	5
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			6
7.2/12.5 kV (12kV)	0.56	6.11	7
14.4/24.9 kV (25kV)			8
<b>Other:</b>			
Secondary 7.2/12.5 KV	21.92	241.10	9
<b>Transmission System</b>			
34.5 kV			10
69 kV			11
115 kV			12
138 kV			13
<b>Other:</b>			
None			14

### 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
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	30	11
Nonfarm	2,145	12
<b>Total</b>	<b>2,175</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>2,175</b>	<b>14</b>

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	22,039	Wednesday	01/01/1997	18:00	10,888	<b>1</b>
February	02	22,156	Saturday	02/01/1997	19:00	11,488	<b>2</b>
March	03	20,109	Saturday	03/01/1997	19:00	9,729	<b>3</b>
April	04	19,172	Tuesday	04/01/1997	19:00	9,920	<b>4</b>
May	05	17,278	Thursday	05/01/1997	21:00	9,066	<b>5</b>
June	06	17,557	Tuesday	06/10/1997	12:00	9,311	<b>6</b>
July	07	26,344	Tuesday	07/01/1997	18:00	10,871	<b>7</b>
August	08	27,288	Friday	08/01/1997	18:00	12,223	<b>8</b>
September	09	21,798	Monday	09/01/1997	14:00	10,612	<b>9</b>
October	10	20,950	Tuesday	10/07/1997	20:00	9,967	<b>10</b>
November	11	19,705	Monday	11/10/1997	19:00	10,362	<b>11</b>
December	12	21,645	Monday	12/08/1997	18:00	10,640	<b>12</b>
<b>Total</b>		<b>256,041</b>				<b>125,077</b>	

**System Name** Stoughton Electric Utility

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Power & Light

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	125,077	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>125,077</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	120,166	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	178	22
<b>Total Used by Company</b>	<b>178</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>120,344</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	4,733	27
<b>Total Energy Losses</b>	<b>4,733</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.7841%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>125,077</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
Residential	RG-1	6,700	53,572	1
<b>Total Sales for Residential Sales</b>		<b>6,700</b>	<b>53,572</b>	
<b>Commercial &amp; Industrial</b>				
Commercial	Cg-1	672	16,150	2
Small power & interdepartmental	Cp-1	29	9,988	3
Large power	Cp-2	7	11,880	4
Industrial power	Cp-3	5	27,694	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>713</b>	<b>65,712</b>	
<b>Public Street &amp; Highway Lighting</b>				
Street Lighting	Ms-1	36	882	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>36</b>	<b>882</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>7,449</b>	<b>120,166</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		3,392,337	(40,824)	<b>3,351,513</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>3,392,337</b>	<b>(40,824)</b>	<b>3,351,513</b>	
		989,644	(12,946)	<b>976,698</b>	<b>2</b>
31,996	38,361	483,764	(8,413)	<b>475,351</b>	<b>3</b>
31,487	37,662	512,583	(9,869)	<b>502,714</b>	<b>4</b>
70,857	75,406	1,151,213	(23,320)	<b>1,127,893</b>	<b>5</b>
<b>134,340</b>	<b>151,429</b>	<b>3,137,204</b>	<b>(54,548)</b>	<b>3,082,656</b>	
		80,448	(960)	<b>79,488</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>80,448</b>	<b>(960)</b>	<b>79,488</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>134,340</b>	<b>151,429</b>	<b>6,609,989</b>	<b>(96,332)</b>	<b>6,513,657</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	W P & L		Wisconsin Edison		1
Point of Delivery	4th & N. Substation		Stebb. & 4th		2
Type of Power Purchased (firm, dump, etc.)	Firm		Surplus		3
Voltage at Which Delivered	69,000		12,470		4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	256,041		3,225		6
Average load factor	<b>66.4293%</b>		<b>38.8234%</b>		7
Total Cost of Purchased Power	4,354,955		17,195		8
Average cost per kWh	<b>0.0351</b>		<b>0.0188</b>		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	4,910	5,867		111	12
February	5,573	5,783		132	13
March	4,734	4,795		200	14
April	5,046	4,744		130	15
May	4,265	4,644		157	16
June	4,638	4,625		48	17
July	5,514	5,320		38	18
August	5,880	6,342			19
September	5,241	5,294		77	20
October	5,021	4,946			21
November	5,176	5,186			22
December	5,202	5,417		21	23
<b>Total kWh (000)</b>	<b>61,200</b>	<b>62,963</b>	<b>0</b>	<b>914</b>	<b>24</b>
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					<b>52</b>

### PRODUCTION STATISTICS TOTALS

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

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### 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							
<b>Total</b>							<b><u>0</u></b>
							1

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### 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.

<b>Particulars</b> <b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>Utility Designation</b>			<b>(f)</b>
			<b>(d)</b>	<b>(e)</b>		

NONE

**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	7,581	2,373	76,811	1
Acquired during year	108	162	4,150	2
<b>Total</b>	<b>7,689</b>	<b>2,535</b>	<b>80,961</b>	<b>3</b>
Retired during year	57	100	1,967	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>7,632</b>	<b>2,435</b>	<b>78,994</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	7,407	2,274	72,756	8
In utility's use	1	3	41	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	224	158	6,197	12
<b>Total end of year</b>	<b>7,632</b>	<b>2,435</b>	<b>78,994</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
NONE				1
Sodium Vapor	250	786	754,998	2
<b>Total</b>		<b>786</b>	<b>754,998</b>	
<b>Ornamental</b>				
Sodium Vapor	250	67	66,330	3
<b>Total</b>		<b>67</b>	<b>66,330</b>	
<b>Other</b>				
Other	4	4	60,672	4
<b>Total</b>		<b>4</b>	<b>60,672</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

Account 583 increased due to increased maintenance on PCB and transformers.

Account 588 had an increase in maintenance on CAD system.

Account 593 tree trimming for 1997 increased 25,000

Account 595 included preventative maintenance of inspecting underground mounting pad and transformers

Account 923 includes legal fees for poles lawsuit.

Account 932 - 1996 expense included cost of repairs to roof and painting.

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

Account 392 - Retired Chevy S-10 and boxes

Adjustments to plant reflect the classification to proper accounts the amount in construction work in progress and completed construction not classified.

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### Accumulated Provision for Depreciation - Electric (Page E-08)

The adjustments to accumulated depreciation resulted after a review of prior years' transactions and accruals. Adjustments were made to bring total to actual.

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### Monthly Peak Demand and Energy Usage (Page E-12)

The billing cycles do not follow a calendar month, therefore some of the peak days are incorrect in this schedule since the software will not allow a date from a different month to be entered. The correct dates for the following months are as follows: January - 12/18/96, February - 1/16/97, March - 2/12/97, April - 3/13/97, May - 4/16/97, July - 6/23/97, August - 7/16/97, and September - 8/27/97. All other statistics in the schedule are correct with the exception of the day of the week which would change with the use of the correct date.

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