



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF BLOOMER, ELECTRIC UTILITY

Principal Office: 1503 MAIN STREET
BLOOMER, WI 54724

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: CITY OF BLOOMER, ELECTRIC UTILITY

Utility Address: 1503 MAIN STREET
BLOOMER, WI 54724

When was utility organized? 1/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SUE A. STOIK

Title: MANAGER OF UTILITIES

Office Address:

1503 MAIN STREET
BLOOMER, WI 54724

Telephone: (715) 568 - 3331

Fax Number: (715) 568 - 3969

E-mail Address:

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

Name: DANIEL L. THOLE CPA

Title: PARTNER

Office Address: TRACEY & THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

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

Name: DANIEL L. THOLE CPA

Title: PARTNER

Office Address: TRACEY & THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 3/25/1998

Period covered by most recent audit: 01-01-97 to 12-31-97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: PETER PAULSON

Title: SUPENTENDENT

Office Address:

1503 MAIN STREET
BLOOMER, WI 54724

Telephone: (715) 568 - 2812

Fax Number: (715) 568 - 3969

E-mail Address:

Name: SUE A. STOIK

Title: MANAGER

Office Address:

1503 MAIN STREET
BLOOMER, WI 54724

Telephone: (715) 568 - 3331

Fax Number: (715) 568 - 3969

E-mail Address:

Name of utility commission/committee: City Council

Names of members of utility commission/committee:

- DALE BERG
- RICHARD REVOIR
- JANET THUR
- JAY YOUNG

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,250,698	2,175,375	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,009,839	1,981,482	2
Depreciation Expense (403)	116,644	111,379	3
Amortization Expense (404-407)	0		4
Taxes (408)	46,599	49,405	5
Total Operating Expenses	2,173,082	2,142,266	
Net Operating Income	77,616	33,109	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	77,616	33,109	
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)	19,304	16,317	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	19,304	16,317	
Total Income	96,920	49,426	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	96,920	49,426	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	112,221	9,370	14
Amortization of Debt Discount and Expense (428)	5,036	420	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)	112,221	9,790	19
Total Interest Charges	5,036	0	
Net Income	91,884	49,426	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,716,078	1,666,652	20
Balance Transferred from Income (433)	91,884	49,426	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)	1,807,962	1,716,078	

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 Earned	19,304	5
Total (Acct. 419):	19,304	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
		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):					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	2,250,698	0	0	2,250,698	1
Less: interdepartmental sales	0	16,188	0		16,188	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	0	2,234,510	0	0	2,234,510	

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		0	1
Electric operating expenses	115,244		115,244	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		0	8
Electric utility plant accounts	39,665		39,665	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	154,909	0	154,909	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,151,400	2,492,103	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,238,026	1,119,527	2
Net Utility Plant	2,913,374	1,372,576	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	714,391	2,086,771	7
Total Other Property and Investments	714,391	2,086,771	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	269,250	434,626	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	230,177	204,264	11
Other Accounts Receivable (143)	7,890		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,025	3,957	14
Materials and Supplies (150)	49,601	46,871	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	558,943	689,718	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	59,022	64,058	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	59,022	64,058	
Total Assets and Other Debits	4,245,730	4,213,123	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,807,962	1,716,078	23
Total Proprietary Capital	1,807,962	1,716,078	
LONG-TERM DEBT			
Bonds (221)	2,085,000	2,150,000	24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	2,085,000	2,150,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	165,335	176,009	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	42,401	44,403	31
Interest Accrued (237)	9,148	9,370	32
Other Current and Accrued Liabilities (238)	364		33
Total Current and Accrued Liabilities	217,248	229,782	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	47,267	44,666	36
Total Deferred Credits	47,267	44,666	
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)	88,253	72,597	41
Total Liabilities and Other Credits	4,245,730	4,213,123	

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	2,577,540	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)	0			1,573,860	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	0	0	0	4,151,400	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	1,238,026	10
Total Accumulated Provision	0	0	0	1,238,026	
Net Utility Plant	0	0	0	2,913,374	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,119,527				1,119,527	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	116,644				116,644	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	3,285				3,285	9
Salvage	3,588				3,588	10
Other credits (specify):						11
					0	12
Total credits	123,517	0	0	0	123,517	13
Debits during year						14
Book cost of plant retired	5,018				5,018	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,018	0	0	0	5,018	19
Balance End of Year	1,238,026	0	0	0	1,238,026	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	4.69%					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	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other			49,601		49,601	46,871 2
Total Electric Utility					<u>49,601</u>	<u>46,871</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	49,601	46,871 1
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
Total Materials and Supplies	<u>49,601</u>	<u>46,871</u>

**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)				
Amortization of Debt & Discount	5,036	428	59,022	1
Total			<u><u>59,022</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	1
Changes during year (explain):	2
Balance end of year	0

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	12/01/1996	12/01/2016	5.00%	2,085,000	1
Total Bonds (Account 221):				2,085,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	44,403	1
Accruals:		
Charged water department expense		2
Charged electric department expense	46,599	3
Charged sewer department expense		4
Other (explain):		
Social Security taxes charged to labor accounts	11,851	5
Total Accruals and other credits	58,450	
Taxes paid during year:		
County, state and local taxes	44,403	6
Social Security taxes	11,851	7
PSC Remainder Assessment	2,756	8
Other (explain):		
DNR License Fee Assessment	1,442	9
Total payments and other debits	60,452	
Balance end of year	42,401	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds	9,370	112,221	112,443	9,148	1
Subtotal	9,370	112,221	112,443	9,148	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	9,370	112,221	112,443	9,148	

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		72,597				72,597	1
Add credits during year:							
For Services		15,656				15,656	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	0	88,253	0	0	0	88,253	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Construction Fund Investments	514,851	3
Reserve Fund Investments	184,975	4
Bond Redemption Fund	14,565	5
Total (Acct. 125):	714,391	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		7
Electric	230,177	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	230,177	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work	7,890	12
Other (specify):		
NONE		13
Total (Acct. 143):	7,890	
Receivables from Municipality (145):		
NONE	2,025	14
Total (Acct. 145):	2,025	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	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)	
<hr/>		
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
<hr/>		
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
Employee Pension & Benefits	47,267	19
Total (Acct. 253):	47,267	
<hr/>		

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	2,503,358	0	0	2,503,358	1
Materials and Supplies	0	48,236	0	0	48,236	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	0	1,178,776	0	0	1,178,776	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	0	80,425	0	0	80,425	6
Other (specify):					0	7
Average Net Rate Base	0	1,292,393	0	0	1,292,393	
Net Operating Income	0	77,616	0	0	77,616	8
Net Operating Income as a percent of Average Net Rate Base	N/A	6.01%	N/A	N/A	6.01%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,762,020	3
Other (Specify):		4
Total Average Proprietary Capital	<u>1,762,020</u>	
Net Income		
Net Income	91,884	5
Percent Return on Proprietary Capital	<u><u>5.21%</u></u>	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Review completed 7/24/98. No letter necessary. RL

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,236,264	1
Total Sales of Electricity	2,236,264	
Other Operating Revenues		
Forfeited Discounts (450)	0	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	13,809	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	625	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	14,434	
Total Operating Revenues	2,250,698	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,779,887	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	102,165	11
Customer Accounts Expenses (901-904)	24,120	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	103,667	14
Total Operation and Maintenance Expenses	2,009,839	
Other Expenses		
Depreciation Expense (403)	116,644	15
Amortization Expense (404-407)		16
Taxes (408)	46,599	17
Total Other Expenses	163,243	
Total Operating Expenses	2,173,082	
NET OPERATING INCOME	77,616	

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):		
NONE		1
Total Forfeited Discounts (450)	0	
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):		
Rental of Equipment	13,809	4
Total Rent from Electric Property (454)	13,809	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Utility Share of Sales Tax	625	6
Total Other Electric Revenues (456)	625	
Amortization of Construction Grants (457):		
NONE		7
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,779,887	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,779,887	
Total Power Production Expenses	1,779,887	
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)	14,195	20
Line and Station Labor (561)	2,022	21
Line and Station Supplies and Expenses (562)	3,577	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	587	24
Customer Installations Expenses (567)	437	25
Miscellaneous Distribution Expenses (569)	28,800	26
Maintenance of Structures and Equipment (571)	673	27
Maintenance of Lines (572)	42,260	28
Maintenance of Line Transformers (573)	553	29
Maintenance of Street Lighting and Signal Systems (574)	4,083	30
Maintenance of Meters (575)	4,956	31
Maintenance of Miscellaneous Distribution Plant (576)	22	32
Total Distribution Expenses	102,165	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,944	33
Accounting and Collecting Labor (902)	16,056	34
Supplies and Expenses (903)	120	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	24,120	
 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)	5,213	38
Office Supplies and Expenses (921)	5,819	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	6,565	41
Property Insurance (924)	4,122	42
Injuries and Damages (925)	9,749	43
Employee Pensions and Benefits (926)	56,264	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	8,894	46
Transportation Expenses (933)	7,041	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	103,667	
 Total Operation and Maintenance Expenses	 2,009,839	

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		42,401	1
Social Security		11,851	2
Wisconsin Gross Receipts Tax		1,442	3
PSC Remainder Assessment		2,756	4
Other (specify): Social Security charged to the same account as labor		(11,851)	5
Total tax expense		<u>46,599</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222500				3
County tax rate	mills		4.305720				4
Local tax rate	mills		6.815400				5
School tax rate	mills		11.608980				6
Voc. school tax rate	mills		1.932660				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		24.885260				10
Less: state credit	mills		2.092590				11
Net tax rate	mills		22.792670				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.815400				14
Combined School Tax Rate	mills		13.541640				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		20.357040				17
Total Tax Rate	mills		24.885260				18
Ratio of Local and School Tax to Total	dec.		0.818036				19
Total tax net of state credit	mills		22.792670				20
Net Local and School Tax Rate	mills		18.645226				21
Utility Plant, Jan. 1	\$	2,492,103	2,492,103				22
Materials & Supplies	\$	46,871	46,871				23
Subtotal	\$	2,538,974	2,538,974				24
Less: Plant Outside Limits	\$	11,803	11,803				25
Taxable Assets	\$	2,527,171	2,527,171				26
Assessment Ratio	dec.		0.899857				27
Assessed Value	\$	2,274,093	2,274,093				28
Net Local & School Rate	mills		18.645226				29
Tax Equiv. Computed for Current Year	\$	42,401	42,401				30
Tax Equivalent per 1994 PSC Report	\$	39,344					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	42,401					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	3,277		34
Structures and Improvements (361)	6,154		35
Station Equipment (362)	403,980	2,152	36
Storage Battery Equipment (363)		0	37
Poles, Towers and Fixtures (364)	296,177	5,812	38
Overhead Conductors and Devices (365)	195,077	9,400	39
Underground Conduit (366)	19,509	559	40
Underground Conductors and Devices (367)	225,557	27,976	41
Line Transformers (368)	412,078	58,519	42
Services (369)	249,804	24,191	43
Meters (370)	138,448	20,654	44
Installations on Customers' Premises (371)	211		45
Leased Property on Customers' Premises (372)	167		46
Street Lighting and Signal Systems (373)	75,195	758	47
Total Distribution Plant	2,025,634	150,021	
GENERAL PLANT			
Land and Land Rights (389)	5,229		48
Structures and Improvements (390)	155,837	230	49
Office Furniture and Equipment (391)	9,959		50
Computer Equipment (391.1)	22,395	2,530	51
Transportation Equipment (392)	45,238	600	52
Stores Equipment (393)	461		53
Tools, Shop and Garage Equipment (394)	18,602		54
Laboratory Equipment (395)	6,426		55
Power Operated Equipment (396)	133,687		56
Communication Equipment (397)	5,311		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			3,277 34
Structures and Improvements (361)			6,154 35
Station Equipment (362)			406,132 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	214		301,775 38
Overhead Conductors and Devices (365)	158		204,319 39
Underground Conduit (366)	5		20,063 40
Underground Conductors and Devices (367)	684		252,849 41
Line Transformers (368)	788		469,809 42
Services (369)	2,344		271,651 43
Meters (370)	447		158,655 44
Installations on Customers' Premises (371)			211 45
Leased Property on Customers' Premises (372)			167 46
Street Lighting and Signal Systems (373)	378		75,575 47
Total Distribution Plant	5,018	0	2,170,637
GENERAL PLANT			
Land and Land Rights (389)			5,229 48
Structures and Improvements (390)			156,067 49
Office Furniture and Equipment (391)			9,959 50
Computer Equipment (391.1)			24,925 51
Transportation Equipment (392)			45,838 52
Stores Equipment (393)			461 53
Tools, Shop and Garage Equipment (394)			18,602 54
Laboratory Equipment (395)			6,426 55
Power Operated Equipment (396)			133,687 56
Communication Equipment (397)			5,311 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)	398		58
Other Tangible Property (399)			59
Total General Plant	403,543	3,360	
Total utility plant in service directly assignable	2,429,177	153,381	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	2,429,177	153,381	

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)			398 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	406,903
Total utility plant in service directly assignable	5,018	0	2,577,540
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	5,018	0	2,577,540

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)	-0.05	21.47	1
7.2/12.5 kV (12kV)		4.03	2
14.4/24.9 kV (25kV)			3
Other:			
Underground 2.4/4.16		4.14	4
Underground 7.2/12.5	0.58	1.77	5
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.22	0.22	6
7.2/12.5 kV (12kV)	0.05	1.87	7
14.4/24.9 kV (25kV)			8
Other:			
Underground 2.4/4.16		0.24	9
Transmission System			
34.5 kV			10
69 kV			11
115 kV			12
138 kV			13
Other:			
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
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	31	8
Total	31	9
Customers served at other than rural rates:		10
Farm	2	11
Nonfarm	13	12
Total	15	13
Total customers on rural lines at end of year	46	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	8,464	Friday	01/03/1997	09:30	4,823	1
February	02	8,428	Saturday	02/01/1997	09:15	4,712	2
March	03	8,258	Saturday	03/01/1997	09:15	4,176	3
April	04	7,960	Tuesday	04/01/1997	10:00	3,989	4
May	05	7,961	Thursday	05/01/1997	09:15	3,988	5
June	06	7,063	Sunday	06/01/1997	11:45	3,517	6
July	07	8,245	Tuesday	07/01/1997	11:15	3,516	7
August	08	8,389	Friday	08/01/1997	11:45	4,056	8
September	09	7,603	Monday	09/01/1997	11:30	3,576	9
October	10	7,461	Wednesday	10/01/1997	16:00	3,675	10
November	11	7,296	Saturday	11/01/1997	10:00	3,483	11
December	12	7,841	Monday	12/01/1997	10:00	4,178	12
Total		94,969				47,689	

System Name

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

Type of Reading	Supplier
15 minutes integrated	Northern States Power

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	47,689	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	47,689	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	45,508	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	45,508	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,181	27
Total Energy Losses	2,181	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.5734%	29
Total Disposition of Energy	47,689	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				
Yard Lighting	Ms-1	24		1
Residential Service	Rg-1	1,451	14,906	2
Total Sales for Residential Sales		1,475	14,906	
Commercial & Industrial				
General Service	Cg-1	283	6,373	3
Small Power Service	Cp-1	24	17,285	4
Large Power Time of Day Service	Cp-2	8	6,589	5
Total Sales for Commercial & Industrial		315	30,247	
Public Street & Highway Lighting				
Siren and Lighting Services	Ms-1	1	355	6
Total Sales for Public Street & Highway Lighting		1	355	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,791	45,508	

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)	
		2,436		2,436	1
		736,266	(3,992)	732,274	2
0	0	738,702	(3,992)	734,710	
		356,792	(2,274)	354,518	3
		456,295	(2,845)	453,450	4
		677,183	(12,267)	664,916	5
0	0	1,490,270	(17,386)	1,472,884	
		28,880	(210)	28,670	6
0	0	28,880	(210)	28,670	
				0	7
0	0	0	0	0	
0	0	2,257,852	(21,588)	2,236,264	

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	North. States Power				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	7200/12470				4
Point of Metering	7200/12470				5
Total of 12 Monthly Maximum Demands -- kW	94,969				6
Average load factor	68.7881%				7
Total Cost of Purchased Power	1,779,887				8
Average cost per kWh	0.0373				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,913	2,910			12
February	1,806	2,906			13
March	1,748	2,428			14
April	1,684	2,306			15
May	1,556	2,432			16
June	1,473	2,044			17
July	1,512	2,004			18
August	1,627	2,429			19
September	1,539	2,037			20
October	1,549	2,126			21
November	1,506	1,977			22
December	1,691	2,486			23
Total kWh (000)	19,604	28,085			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	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
Load Factor	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):	0	17
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	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

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

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)	(b)	(c)	Utility Designation (d)	(e)	(f)
--------------------	-----	-----	----------------------------	-----	-----

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	1,841	569	28,242	1
Acquired during year	89	35	3,750	2
Total	1,930	604	31,992	3
Retired during year	4	11	260	4
Sales, transfers or adjustments increase (decrease)	(9)			5
Number end of year	1,917	593	31,732	6
Number end of year accounted for as follows:				7
In customers' use	1,814	593	31,732	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	103	0	0	12
Total end of year	1,917	593	31,732	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	154	136,882	1
Mercury Vapor	400	59	112,522	2
Sodium Vapor	100	44	18,752	3
Sodium Vapor	250	43	53,823	4
Total		300	321,979	
Ornamental				
NONE				5
Total		0	0	
Other				
Incandescent	69	6	10,108	6
Incandescent	189	6	22,913	7
Total		12	33,021	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Account #370 Meters: See E-22 for meters purchased during 1997.

Account #367 Underground Conductors and Devices: See E-8 for line extensions during the year.

Account #368 Line Transformers: See E-22 for transformers purchased during 1997.

Account #369 Services: Numerous services replaced in connection with voltage upgrade project in progress.
