



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: WISCONSIN DELLS MUNICIPAL ELECTRIC UTILITY

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Principal Office: 300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965

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For the Year Ended: DECEMBER 31, 1998

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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**

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**Exact Utility Name:** WISCONSIN DELLS MUNICIPAL ELECTRIC UTILITY

**Utility Address:** 300 LACROSSE STREET  
WISCONSON DELLS, WI 53965

**When was utility organized?** 1/1/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** DALE D DARLING

**Title:** CITY CLERK-TREASURER

**Office Address:**

300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965

**Telephone:** (608) 254 - 2012 EXT 403

**Fax Number:** (608) 254 - 7329

**E-mail Address:**

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

**Name:** JAMES L BLOCK CPA

**Title:**

**Office Address:** JOHNSON BLOCK & CO., INC.

6314 ODANA ROAD  
MADISON, WI 53719

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 4320

**E-mail Address:** jblock@chorus.net

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

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

**Name:** JOHNSON BLOCK & CO., INC.

**Title:**

**Office Address:** JOHNSON BLOCK & CO., INC.

6314 ODANA RD  
MADISON, WI 53719

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 4320

**E-mail Address:** jblock@chorus.net

**Date of most recent audit report:** 5/21/1998

**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:** MICHAEL T HORKAN

**Title:** DIRECTOR OF PUBLIC WORKS/CITY ENGINEER

**Office Address:**

300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965

**Telephone:** (608) 253 - 2542 EXT 407

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:** Public Works

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

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

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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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)	2,407,593	2,401,221	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,182,053	2,137,251	2
Depreciation Expense (403)	150,654	142,720	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	96,163	93,239	5
<b>Total Operating Expenses</b>	<b>2,428,870</b>	<b>2,373,210</b>	
<b>Net Operating Income</b>	<b>(21,277)</b>	<b>28,011</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(21,277)</b>	<b>28,011</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,203	2,275	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	65,581	57,195	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>66,784</b>	<b>59,470</b>	
<b>Total Income</b>	<b>45,507</b>	<b>87,481</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>45,507</b>	<b>87,481</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	984	1,271	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>984</b>	<b>1,271</b>	
<b>Net Income</b>	<b>44,523</b>	<b>86,210</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,811,115	1,758,730	20
Balance Transferred from Income (433)	44,523	86,210	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	35,154	33,825	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,820,484</b>	<b>1,811,115</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>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest on bank deposits	43,931	5
Interest on advances to other funds	21,650	6
<b>Total (Acct. 419):</b>	<b>65,581</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
Transfer to Depreciation reserve	35,154	11
<b>Total (Acct. 435)--Debit:</b>	<b>35,154</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<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)		4,661			4,661	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll		858			858	3
Materials		2,600			2,600	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>3,458</b>	<b>0</b>	<b>0</b>	<b>3,458</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>1,203</b>	<b>0</b>	<b>0</b>	<b>1,203</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	2,407,593	0	0	<b>2,407,593</b>	<b>1</b>
Less: interdepartmental sales	0	16,233	0	0	<b>16,233</b>	<b>2</b>
Less: interdepartmental rents	0	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					<b>0</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>2,391,360</b>	<b>0</b>	<b>0</b>	<b>2,391,360</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	212,047		212,047	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	858		858	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	26,454		26,454	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	3,503		3,503	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
<b>Total Payroll</b>	<b>242,862</b>	<b>0</b>	<b>242,862</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,481,789	3,288,077	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,190,966	2,057,364	2
<b>Net Utility Plant</b>	<b>1,290,823</b>	<b>1,230,713</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	475,000	225,000	5
Other Investments (124)	0	0	6
Special Funds (125)	689,972	654,817	7
<b>Total Other Property and Investments</b>	<b>1,164,972</b>	<b>879,817</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	212,503	443,963	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	211,452	185,217	11
Other Accounts Receivable (143)	88,180	82,498	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	56,332	66,037	14
Materials and Supplies (150)	160,894	178,325	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>729,361</b>	<b>956,040</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,185,156</b>	<b>3,066,570</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	689,973	654,817	22
Unappropriated Earned Surplus (216)	1,820,484	1,811,115	23
<b>Total Proprietary Capital</b>	<b>2,510,457</b>	<b>2,465,932</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0	19,000	26
<b>Total Long-Term Debt</b>	<b>0</b>	<b>19,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		27
Accounts Payable (232)	93,249	146,490	28
Payables to Municipality (233)	118,605	69,678	29
Customer Deposits (235)	70		30
Taxes Accrued (236)	148,824	74,412	31
Interest Accrued (237)	0	206	32
Other Current and Accrued Liabilities (238)	12,239	11,739	33
<b>Total Current and Accrued Liabilities</b>	<b>372,987</b>	<b>302,525</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	301,712	279,113	41
<b>Total Liabilities and Other Credits</b>	<b>3,185,156</b>	<b>3,066,570</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	3,481,789	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	0	0	0	3,481,789	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	2,190,966	10
<b>Total Accumulated Provision</b>	0	0	0	2,190,966	
<b>Net Utility Plant</b>	0	0	0	1,290,823	

## 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>	2,057,364				2,057,364	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	150,654				150,654	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>150,654</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,654</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	10,549				10,549	15
Cost of removal	3,503				3,503	16
Other debits (specify):						17
Meters retired	3,000				3,000	18
<b>Total debits</b>	<b>17,052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,052</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,190,966</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,190,966</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					21
If yes, what is the rate?	4.46%					22

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

Particulars (a)	Amount (b)
Balance first of year	0 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 for generation					0	0	1
Other			160,894		160,894	178,325	2
<b>Total Electric Utility</b>					<b>160,894</b>	<b>178,325</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	160,894	178,325	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>160,894</b>	<b>178,325</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)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Changes during year (explain):</b>	2
<b>Balance end of year</b>	<b>0</b>

**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.

---

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

---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
G.O. note	05/01/1991	05/01/2006	7.00%	0	1
<b>Total for Account 224</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	74,412	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	96,163	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>96,163</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	18,579	7
PSC Remainder Assessment	3,172	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>21,751</u>	
<b>Balance end of year</b>	<u><u>148,824</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
G.O. Note	206	984	1,190	0	3
<b>Subtotal</b>	<b>206</b>	<b>984</b>	<b>1,190</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>206</b>	<b>984</b>	<b>1,190</b>	<b>0</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	0	279,113	0	0	0	<b>279,113</b>	1
<b>Add credits during year:</b>							
For Services		22,599				<b>22,599</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>0</b>	<b>301,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>301,712</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
Advance to Water Utility 1997	225,000	1
Advance to General Fund 1998	250,000	2
<b>Total (Acct. 123):</b>	<b>475,000</b>	
<b>Other Investments (124):</b>		
NONE		3
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
Depreciation Fund	689,972	4
<b>Total (Acct. 125):</b>	<b>689,972</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		6
Electric	211,452	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>211,452</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	39,784	10
Merchandising, jobbing and contract work	4,796	11
<b>Other (specify):</b>		
Water	43,600	12
<b>Total (Acct. 143):</b>	<b>88,180</b>	
<b>Receivables from Municipality (145):</b>		
Bills on tax roll	36,932	13
Accrued interest due from general fund	10,400	14
Accrued interest due from water utility	9,000	15
<b>Total (Acct. 145):</b>	<b>56,332</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	18
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
Payroll due to general fund	42,933 19
Billing due to water and sewer utilities	75,672 20
<b>Total (Acct. 233):</b>	<b>118,605</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	21
<b>Total (Acct. 253):</b>	<b>0</b>

### 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	3,384,933	0	0	<b>3,384,933</b>	<b>1</b>
Materials and Supplies	0	169,609	0	0	<b>169,609</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	0	2,124,165	0	0	<b>2,124,165</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	0	290,412	0	0	<b>290,412</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>0</b>	<b>1,139,965</b>	<b>0</b>	<b>0</b>	<b>1,139,965</b>	
Net Operating Income	0	(21,277)	0	0	<b>(21,277)</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>N/A</b>	<b>-1.87%</b>	<b>N/A</b>	<b>N/A</b>	<b>-1.87%</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	0	1
Appropriated Earned Surplus	672,395	2
Unappropriated Earned Surplus	1,815,799	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,488,194</b>	
<b>Net Income</b>		
Net Income	44,523	5
<b>Percent Return on Proprietary Capital</b>	<b>1.79%</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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**Income Statement Account Details (Page F-02)**

Account 435 - The utility set up a special fund, account 125, to accumulate plant replacement cash. It is identified as Depreciation Fund on page F-19. A portion of income is allocated to this fund. The net amount transferred in 1988 was \$35,154. The credit went to Account 215, Appropriated Earned Surplus.

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**Signature Page (Page ii)**

## COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council  
City of Wisconsin Dells  
Wisconsin Dells, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Wisconsin Dells as of December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Wisconsin Dells and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.  
Madison, Wisconsin

March 8, 1999

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

June 16, 1999

Mr. Dale D. Darling, City Clerk Treasurer  
Wisconsin Dells Municipal Electric Utility  
300 Lacrosse Street  
Wisconsin Dells, WI 53965-1568

1998 Analytical Review DWCCA-6610-PJL

Dear Mr. Darling:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review of the Income Statement Account Details on page F-2, we noted that you report \$35,154 for "transfer to depreciation reserve" in Account 435, Miscellaneous Debits to Surplus. Please provide a more detailed explanation of this transaction.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\june 16 1999 rev letters L  
2.doc

cc: Mr. Ben Borchert, Alderman

Response received 7/26/99.  
See page F-2 footnotes for explanation.  
Review closed.

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## FINANCIAL SECTION FOOTNOTES

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PJL

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	2,397,288	1
<b>Total Sales of Electricity</b>	<b>2,397,288</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	8,154	2
Miscellaneous Service Revenues (451)	83	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,068	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>10,305</b>	
<b>Total Operating Revenues</b>	<b>2,407,593</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,786,756	9
Transmission Expenses (550-553)	12,346	10
Distribution Expenses (560-576)	159,507	11
Customer Accounts Expenses (901-904)	54,169	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	169,275	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,182,053</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	150,654	15
Amortization Expense (404-407)		16
Taxes (408)	96,163	17
<b>Total Other Expenses</b>	<b>246,817</b>	
<b>Total Operating Expenses</b>	<b>2,428,870</b>	
<b>NET OPERATING INCOME</b>	<b>(21,277)</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>		
Customer late payment charges	8,154	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>8,154</b>	
<b>Miscellaneous Service Revenues (451):</b>		
Miscellaneous	83	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>83</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
Pole rent	2,068	5
<b>Total Rent from Electric Property (454)</b>	<b>2,068</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NONE		7
<b>Total Other Electric Revenues (456)</b>	<b>0</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## 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)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,786,661	15
Other Expenses (546)	95	16
<b>Total Other Power Supply Expenses</b>	<b>1,786,756</b>	
<b>Total Power Production Expenses</b>	<b>1,786,756</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)	12,346	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		<b>19</b>
<b>Total Transmission Expenses</b>	<b>12,346</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	3,205	<b>20</b>
Line and Station Labor (561)	32,081	<b>21</b>
Line and Station Supplies and Expenses (562)	556	<b>22</b>
Street Lighting and Signal System Expenses (565)	3,137	<b>23</b>
Meter Expenses (566)	8,982	<b>24</b>
Customer Installations Expenses (567)		<b>25</b>
Miscellaneous Distribution Expenses (569)	1,839	<b>26</b>
Maintenance of Structures and Equipment (571)	6,685	<b>27</b>
Maintenance of Lines (572)	66,827	<b>28</b>
Maintenance of Line Transformers (573)	12,685	<b>29</b>
Maintenance of Street Lighting and Signal Systems (574)	8,218	<b>30</b>
Maintenance of Meters (575)	15,292	<b>31</b>
Maintenance of Miscellaneous Distribution Plant (576)		<b>32</b>
<b>Total Distribution Expenses</b>	<b>159,507</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	8,829	<b>33</b>
Accounting and Collecting Labor (902)	43,567	<b>34</b>
Supplies and Expenses (903)	1,773	<b>35</b>
Uncollectible Accounts (904)		<b>36</b>
<b>Total Customer Accounts Expenses</b>	<b>54,169</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>37</b>
<b>Total Sales Expenses</b>	<b>0</b>	

### 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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	39,310	<b>38</b>
Office Supplies and Expenses (921)	22,899	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	1,900	<b>41</b>
Property Insurance (924)	10,153	<b>42</b>
Injuries and Damages (925)	19,783	<b>43</b>
Employee Pensions and Benefits (926)	56,508	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	6,309	<b>46</b>
Transportation Expenses (933)	10,098	<b>47</b>
Maintenance of General Plant (935)	2,315	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>169,275</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>2,182,053</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		74,412	1
Social Security		18,579	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		3,172	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>96,163</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			Columbia	Sauk			1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.203000	0.205000			3
County tax rate	mills		3.629000	4.194000			4
Local tax rate	mills		8.492000	8.562000			5
School tax rate	mills		10.890000	10.981000			6
Voc. school tax rate	mills		1.504000	1.517000			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>24.718000</b>	<b>25.459000</b>			10
Less: state credit	mills		1.825000	1.915000			11
<b>Net tax rate</b>	mills		<b>22.893000</b>	<b>23.544000</b>			12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.492000</b>	<b>8.562000</b>			14
<b>Combined School Tax Rate</b>	mills		<b>12.394000</b>	<b>12.498000</b>			15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			16
<b>Total Local &amp; School Tax</b>	mills		<b>20.886000</b>	<b>21.060000</b>			17
<b>Total Tax Rate</b>	mills		<b>24.718000</b>	<b>25.459000</b>			18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.844971</b>	<b>0.827212</b>			19
<b>Total tax net of state credit</b>	mills		<b>22.893000</b>	<b>23.544000</b>			20
<b>Net Local and School Tax Rate</b>	mills		<b>19.343927</b>	<b>19.475888</b>			21
Utility Plant, Jan. 1	\$	<b>3,288,077</b>	2,203,012	1,085,065			22
Materials & Supplies	\$	<b>178,325</b>	178,325	0			23
<b>Subtotal</b>	\$	<b>3,466,402</b>	<b>2,381,337</b>	<b>1,085,065</b>			24
Less: Plant Outside Limits	\$	<b>0</b>	0	0			25
<b>Taxable Assets</b>	\$	<b>3,466,402</b>	<b>2,381,337</b>	<b>1,085,065</b>			26
Assessment Ratio	dec.		0.983987	0.975867			27
<b>Assessed Value</b>	\$	<b>3,402,084</b>	<b>2,343,205</b>	<b>1,058,879</b>			28
<b>Net Local &amp; School Rate</b>	mills		<b>19.343927</b>	<b>19.475888</b>			29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>65,949</b>	<b>45,327</b>	<b>20,623</b>			30
Tax Equivalent per 1994 PSC Report	\$	74,412					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>74,412</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 \$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)
<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>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>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>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>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	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)			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)	
<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)	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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	4,481		34
Structures and Improvements (361)	62,774		35
Station Equipment (362)	387,471		36
Storage Battery Equipment (363)	32,568		37
Poles, Towers and Fixtures (364)	258,647	2,527	38
Overhead Conductors and Devices (365)	352,216	2,018	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	251,989	33,149	41
Line Transformers (368)	747,300	29,648	42
Services (369)	297,289	11,878	43
Meters (370)	156,114	7,613	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	204,609		47
<b>Total Distribution Plant</b>	<b>2,755,458</b>	<b>86,833</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,050		48
Structures and Improvements (390)	174,090	92,452	49
Office Furniture and Equipment (391)	63,023	1,187	50
Computer Equipment (391.1)	26,388		51
Transportation Equipment (392)	205,523	26,210	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	23,886	579	54
Laboratory Equipment (395)	14,990		55
Power Operated Equipment (396)	18,900		56
Communication Equipment (397)	4,769		57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<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)			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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			4,481 34
Structures and Improvements (361)			62,774 35
Station Equipment (362)			387,471 36
Storage Battery Equipment (363)			32,568 37
Poles, Towers and Fixtures (364)	407		260,767 38
Overhead Conductors and Devices (365)	4,624		349,610 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			285,138 41
Line Transformers (368)	4,860		772,088 42
Services (369)	658		308,509 43
Meters (370)	3,000		160,727 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			204,609 47
<b>Total Distribution Plant</b>	<b>13,549</b>	<b>0</b>	<b>2,828,742</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,050 48
Structures and Improvements (390)			266,542 49
Office Furniture and Equipment (391)			64,210 50
Computer Equipment (391.1)			26,388 51
Transportation Equipment (392)			231,733 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			24,465 54
Laboratory Equipment (395)			14,990 55
Power Operated Equipment (396)			18,900 56
Communication Equipment (397)			4,769 57

### ELECTRIC UTILITY PLANT IN SERVICE

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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)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>532,619</b>	<b>120,428</b>
<b>Total utility plant in service directly assignable</b>	<b>3,288,077</b>	<b>207,261</b>
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 <b>Total utility plant in service</b>	<b>3,288,077</b>	<b>207,261</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>0</b>	<b>0</b>	<b>653,047</b>
<b>Total utility plant in service directly assignable</b>	<b>13,549</b>	<b>0</b>	<b>3,481,789</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>13,549</b>	<b>0</b>	<b>3,481,789</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)	0.02	30.06	1
7.2/12.5 kV (12kV)	0.18	8.24	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV		1.25	9
69 kV		0.25	10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0 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 9</b>
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0 13</b>
<b>Total customers on rural lines at end of year</b>	<b>0 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	7,564	Wednesday	12/31/1997	19:00	4,274	1
February	02	7,047	Saturday	01/17/1998	19:00	3,596	2
March	03	6,597	Friday	03/13/1998	20:00	3,709	3
April	04	6,130	Friday	03/20/1998	20:00	3,258	4
May	05	7,501	Thursday	05/14/1998	17:00	3,213	5
June	06	10,263	Thursday	05/28/1998	17:00	4,927	6
July	07	13,449	Tuesday	07/14/1998	22:00	6,456	7
August	08	12,994	Sunday	08/09/1998	20:00	6,291	8
September	09	12,845	Thursday	08/20/1998	21:00	6,223	9
October	10	11,434	Friday	09/18/1998	20:00	3,901	10
November	11	6,800	Saturday	10/17/1998	19:00	3,312	11
December	12	6,382	Friday	11/20/1998	18:00	3,742	12
<b>Total</b>		<b>109,006</b>				<b>52,902</b>	

**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	Alliant Utilities

**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	52,902	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>52,902</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	49,572	18
Sales For Resale	0	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.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>49,572</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	3,330	27
<b>Total Energy Losses</b>	<b>3,330</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.2947%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>52,902</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	1,170	10,291	1
<b>Total Sales for Residential Sales</b>		<b>1,170</b>	<b>10,291</b>	
<b>Commercial &amp; Industrial</b>				
Commercial	CP-1	570	11,586	2
Commercial	CP-2	100	27,201	3
<b>Total Sales for Commercial &amp; Industrial</b>		<b>670</b>	<b>38,787</b>	
<b>Public Street &amp; Highway Lighting</b>				
Street Lighting	MS-1	2	494	4
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>494</b>	
<b>Sales for Resale</b>				
NONE				5
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,842</b>	<b>49,572</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>	
		616,810	(131,955)	<b>484,855</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>616,810</b>	<b>(131,955)</b>	<b>484,855</b>	
		756,051	(141,349)	<b>614,702</b>	<b>2</b>
		1,585,662	(336,979)	<b>1,248,683</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>2,341,713</b>	<b>(478,328)</b>	<b>1,863,385</b>	
		55,454	(6,406)	<b>49,048</b>	<b>4</b>
<b>0</b>	<b>0</b>	<b>55,454</b>	<b>(6,406)</b>	<b>49,048</b>	
				<b>0</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>3,013,977</b>	<b>(616,689)</b>	<b>2,397,288</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	Alliant Utilities				1
Point of Delivery	Sub Station				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	Columbia Site				4
Point of Metering	Sub Station 34500				5
Total of 12 Monthly Maximum Demands -- kW	109,006				6
Average load factor	<b>66.4812%</b>				7
Total Cost of Purchased Power	1,786,661				8
Average cost per kWh	<b>0.0338</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	2,137	2,137			12
February	1,798	1,798			13
March	1,854	1,855			14
April	1,629	1,629			15
May	1,607	1,606			16
June	2,463	2,464			17
July	3,228	3,228			18
August	3,146	3,145			19
September	3,111	3,112			20
October	1,950	1,951			21
November	1,656	1,656			22
December	1,871	1,871			23
<b>Total kWh (000)</b>	<b>26,450</b>	<b>26,452</b>			24
					25
					26
					27
	<b>(d)</b>		<b>(e)</b>		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):	<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>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<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.

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

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,956	751	61,887	1
Acquired during year	78	22	970	2
<b>Total</b>	<b>2,034</b>	<b>773</b>	<b>62,857</b>	<b>3</b>
Retired during year	31	12	405	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>2,003</b>	<b>761</b>	<b>62,452</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	1,930			8
In utility's use	1	651	54,263	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	72	110	8,189	12
<b>Total end of year</b>	<b>2,003</b>	<b>761</b>	<b>62,452</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>				
Mercury Vapor	175	168	130,000	1
Mercury Vapor	400	34	60,000	2
Sodium Vapor	100	145	64,000	3
Sodium Vapor	150	32	21,000	4
Sodium Vapor	250	134	148,000	5
Sodium Vapor	400	40	71,000	6
<b>Total</b>		<b>553</b>	<b>494,000</b>	
<b>Ornamental</b>				
NONE				7
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Other</b>				
NONE				8
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Account 540 - In 1997 the utility leased generators to prepare for possible power shortages during the summer.

Account 566 - The utility purchased a lot more meter supplies in 1998.

Account 571 - 1997 was higher than usual because of storm sewer replacement and other repairs at utility shop.

Account 573 - 1997 was higher than usual because of major maintenance work on transformers.

Account 902 - The city revised salary allocations in 1998 to more accurately reflect the work load.

Account 925 - The city began an extensive safety training program in late 1997.

Account 930 - The safety training expenses were reported as miscellaneous in 1997.

Account 933 - 1997 included inspection and repair for a vehicle of \$15,272.

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

Account 390 - The utility finished construction of a new shop/office building.

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