



3013 (02-09-04)

ANNUAL REPORT

OF

Name: SUN PRAIRIE WATER AND LIGHT COMMISSION

Principal Office: 125 W MAIN ST
P.O. BOX 385
SUN PRAIRIE, WI 53590

For the Year Ended: DECEMBER 31, 1998

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SUN PRAIRIE WATER AND LIGHT COMMISSION

Utility Address: 125 W MAIN ST
P.O. BOX 385
SUN PRAIRIE, WI 53590

When was utility organized? 9/1/1910

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR LARRY H BOCOCK

Title: SUPERINTENDENT

Office Address:

125 W MAIN ST
P.O. BOX 385
SUN PRAIRIE, WI 53590

Telephone: (608) 837 - 5500

Fax Number: (608) 825 - 6001

E-mail Address: LBOCOCK@WPPISYS.ORG

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

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: MR KEVIN KRYSINSKI CPA

Title: PRESIDENT

Office Address: KRYSINSKI & ASSOCIATED,S.C.

6441 ENTERPRISE LANE #104
MADISON, WI 53719

Telephone: (608) 274 - 5324

Fax Number: (608) 274 - 6439

E-mail Address:

Date of most recent audit report: 12/31/1998

Period covered by most recent audit: YEAR OF 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR LARRY H BOCOCK

Title: SUPERINTENDENT

Office Address:

125 W MAIN ST
P.O. BOX 385
SUN PRAIRIE, WI 53590

Telephone: (608) 837 - 5500

Fax Number: (608) 825 - 6001

E-mail Address: LBOCOCK@WPPISYS.ORG

Name of utility commission/committee: SUN PRAIRIE WATER AND LIGHT COMMISSION

Names of members of utility commission/committee:

- MR TED CHASE, CHAIRMAN
 - MS NANCY EVERSON, SEC-TREAS
 - MR GLENN FENSKE, VICE-CHAIRMAN
 - MS JEANETTE FUMELLE, COMMISSIONER
 - MS JEANNE GERG, COUNCIL/COMMISSIONER
 - MR JOHN MUELLER, COMMISSIONER
 - MR BRUCE ORADEI, COUNCIL/COMMISSIONER
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name: NONE

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)	10,565,206	9,565,140	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,930,416	7,380,076	2
Depreciation Expense (403)	750,522	726,831	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	569,027	528,649	5
Total Operating Expenses	9,249,965	8,635,556	
Net Operating Income	1,315,241	929,584	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,315,241	929,584	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	3,489	3,513	9
Interest and Dividend Income (419)	71,291	78,822	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	74,780	82,335	
Total Income	1,390,021	1,011,919	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,390,021	1,011,919	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	229,698	243,230	14
Amortization of Debt Discount and Expense (428)	6,000	6,001	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	13,995	17,887	17
Other Interest Expense (431)	1,639	1,387	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	251,332	268,505	
Net Income	1,138,689	743,414	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,531,322	9,790,941	20
Balance Transferred from Income (433)	1,138,689	743,414	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	2,564	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	3,033	25
Total Unappropriated Earned Surplus End of Year (216)	11,667,447	10,531,322	

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):		
NET RENTAL 204 W MAIN ST	3,489	4
Total (Acct. 418):	3,489	
Interest and Dividend Income (419):		
INTEREST ON DAILY DEPOSITS	13,378	5
INTEREST ON REDEMPTION FUND	5,829	6
INTEREST ON BOND RESERVE C.D.	41,110	7
INTEREST ON STATE INVESTMENT POOL FUNDS	10,974	8
Total (Acct. 419):	71,291	
Miscellaneous Nonoperating Income (421):		
NONE		9
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	2,564	14
Total (Acct. 436)--Debit:	2,564	
Appropriations of Income to Municipal Funds (439):		
NONE		15
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 and 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	1,270,630	9,294,576	0	0	10,565,206	1	
Less: interdepartmental sales	230	99,545	0	0	99,775	2	
Less: interdepartmental rents	0	45,428		0	45,428	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	0			0	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	1,270,400	9,149,603	0	0	10,420,003		

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	242,300	8,377	250,677	1
Electric operating expenses	301,198	11,365	312,563	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	11,130	549	11,679	8
Electric utility plant accounts	305,284	11,451	316,735	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	175		175	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	31,742	(31,742)	0	18
All other accounts	50,878		50,878	19
Total Payroll	942,707	0	942,707	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	30,505,201	27,482,754	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,086,303	6,440,856	2
Net Utility Plant	23,418,898	21,041,898	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	23,418,898	21,041,898	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	44,791	44,791	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	23,074	23,074	6
Net Nonutility Property	21,717	21,717	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,188,408	1,413,972	9
Total Other Property and Investments	1,210,125	1,435,689	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	661,102	307,189	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,325	1,325	12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	907,207	856,869	15
Other Accounts Receivable (143)	84,887	61,755	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	22,618	19,813	18
Materials and Supplies (151-163)	230,174	182,677	19
Prepayments (165)	4,326	4,552	20
Interest and Dividends Receivable (171)	32,368	34,553	21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	1,944,007	1,468,733	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	48,488	54,488	24
Other Deferred Debits (182-186)	394,591	349,113	25
Total Deferred Debits	443,079	403,601	
Total Assets and Other Debits	27,016,109	24,349,921	

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)	1,071,550	999,357	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	11,667,447	10,531,322	28
Total Proprietary Capital	12,738,997	11,530,679	
LONG-TERM DEBT			
Bonds (221-222)	4,165,000	4,465,000	29
Advances from Municipality (223)	208,685	286,503	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,373,685	4,751,503	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	894,443	821,947	33
Payables to Municipality (233)	15,045	21,960	34
Customer Deposits (235)	19,553	21,084	35
Taxes Accrued (236)	513,994	473,525	36
Interest Accrued (237)	67,305	72,416	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)	78,910	73,412	41
Total Current and Accrued Liabilities	1,589,250	1,484,344	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	389,243	343,778	44
Total Deferred Credits	389,243	343,778	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,924,934	6,239,617	49
Total Liabilities and Other Credits	27,016,109	24,349,921	

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)	12,874,001	0	0	16,502,694	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)				16,854	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	0			1,111,652	7
Total Utility Plant	12,874,001	0	0	17,631,200	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,902,425	0	0	5,183,878	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,902,425	0	0	5,183,878	
Net Utility Plant	10,971,576	0	0	12,447,322	

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)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,684,004	4,756,852			6,440,856	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	213,774	536,748			750,522	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,693				13,693	6
Accruals charged other						7
accounts (specify):						8
SEWER SHARE COMPUTOR DEP	8,362	0			8,362	9
Salvage	420	11,287			11,707	10
Other credits (specify):						11
CHARGED TO 184 EQUIP DEP		63,623			63,623	12
Total credits	236,249	611,658	0	0	847,907	13
Debits during year						14
Book cost of plant retired	17,038	180,923			197,961	15
Cost of removal	790	3,709			4,499	16
Other debits (specify):						17
					0	18
Total debits	17,828	184,632	0	0	202,460	19
Balance End of Year	1,902,425	5,183,878	0	0	7,086,303	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND AND HOUSE @ 133 W MAIN ST	24,656			24,656	2
LAND AND HOUSE @ 205 W MAIN ST	20,135			20,135	3
Total Nonutility Property (121)	44,791	0	0	44,791	
Less accum. prov. depr. & amort. (122)	23,074			23,074	4
 Net Nonutility Property	 21,717	 0	 0	 21,717	

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

Particulars (a)	Amount (b)
Balance first of year	0 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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)		11,658	201,534		213,192	166,373	3
Total Electric Utility					213,192	166,373	

Account	Total End of Year	Amount Prior Year	
Electric utility total	213,192	166,373	1
Water utility (154)	16,982	16,304	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	230,174	182,677	

**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)				
1992 REVENUE BOND	5,376	428	44,800	1
1995 REVENUE BOND	624	428	3,688	2
Total			48,488	
Unamortized premium on debt (251)				
NONE				3
Total			0	

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	999,357	1
Changes during year (explain):		
TIF DISTRICT WATER MAINS, HYDRANTS AND LATERALS.	72,193	2
Balance end of year	<u><u>1,071,550</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 REVENUE BOND	07/02/1992	04/01/2007	5.90%	3,240,000	1
1995 REVENUE BOND	06/01/1995	04/01/2005	5.30%	925,000	2
Total Bonds (Account 221):				4,165,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 4,165,000

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)	
Advances (223)					
REFINANCE OF STATE BORROWING	06/01/1993	04/01/1999	5.40%	18,685	1
BRISTOL ST -WATER MAIN	06/15/1992	04/01/2002	5.60%	190,000	2
Total for Account 223				208,685	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	473,525	1
Accruals:		
Charged water department expense	221,403	2
Charged electric department expense	287,475	3
Charged sewer department expense	5,116	4
Other (explain):		
NONE		5
Total Accruals and other credits	513,994	
Taxes paid during year:		
County, state and local taxes	473,525	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	473,525	
Balance end of year	513,994	

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)					
1992 BOND	47,374	181,733	184,321	44,786	1
1995 BOND	12,659	47,965	48,855	11,769	2
Subtotal	60,033	229,698	233,176	56,555	
Advances from Municipality (223)					
REFINANCE	540	2,039	2,160	419	3
BRISTOL ST	3,419	11,956	12,529	2,846	4
Subtotal	3,959	13,995	14,689	3,265	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	8,424	1,378	2,317	7,485	6
MIS		261	261	0	7
Subtotal	8,424	1,639	2,578	7,485	
Total	72,416	245,332	250,443	67,305	

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	4,892,966	1,346,651	0	0	0	6,239,617	1
Add credits during year:							
For Services	244,126	1,059				245,185	2
For Mains	1,247,508	192,624				1,440,132	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	6,384,600	1,540,334	0	0	0	7,924,934	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
LOCAL GOVERNMENT INVESTMENT POOL	154,343	5
SELF-INSURED DEDUCTABLE RESERVE	7,520	6
SPWL BOND RESERVE ACCT(CD)	681,435	7
SPWL BOND REDEMPTION FUND	345,110	8
Total (Acct. 128):	1,188,408	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	118,810	12
Electric	788,397	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	907,207	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

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)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	84,887	17
Other (specify):		
NONE		18
Total (Acct. 143):	84,887	
Receivables from Municipality (145):		
TAX ROLL ITEMS	13,379	19
SEWER DEPT COSTS	9,239	20
Total (Acct. 145):	22,618	
Prepayments (165):		
OFFICE FORMS	4,326	21
Total (Acct. 165):	4,326	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
TRANSPOTATION CLEARING	5,321	24
Total (Acct. 184):	5,321	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
CONSERVATION PROGRAM	389,270	26
Total (Acct. 186):	389,270	
Payables to Municipality (233):		
DOBLE PAYMENT BY CITY FOR WATER MAIN (SHEEHAN PARK)	15,045	27
Total (Acct. 233):	15,045	
Other Deferred Credits (253):		
EMPLOYEE INSURANCE DEDUCTIONS	(27)	28
DEFERRED CONSERVATION COSTS	389,270	29
Total (Acct. 253):	389,243	

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	11,980,561	16,150,361	0	0	28,130,922	1
Materials and Supplies	16,643	189,782	0	0	206,425	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,793,214	4,970,365	0	0	6,763,579	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,638,783	1,443,492	0	0	7,082,275	6
Other (specify):					0	7
Average Net Rate Base	4,565,207	9,926,286	0	0	14,491,493	
Net Operating Income	312,620	1,002,621	0	0	1,315,241	8
Net Operating Income as a percent of Average Net Rate Base	6.85%	10.10%	N/A	N/A	9.08%	

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	1,035,453	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	11,099,384	3
Other (Specify):		4
Total Average Proprietary Capital	12,134,837	
Net Income		
Net Income	1,138,689	5
Percent Return on Proprietary Capital	9.38%	

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)

October 8, 1999

Mr. Larry H. Bocock, Superintendent
Sun Prairie Water & Light Commission
125 West Main Street
P.O. Box 385
Sun Prairie, WI 53590-0385

1998 Analytical Review DWCCA-5810-ELE

Dear Mr. Bocock:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

During our review, we noted that you had water and electric operation and maintenance expenses that increased or decreased greater than 15% and \$10,000 from the prior year without explanation in a footnote as is requested in the headnotes on those schedules. In the future, please provide explanations for any expenses that increase or decrease greater than 15% and \$10,000 from the prior year.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Oct 8 1999 letters.doc

cc: Mr. Ted Chase, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,215,973	1
Total Sales of Water	1,215,973	
Other Operating Revenues		
Forfeited Discounts (470)	5,433	2
Miscellaneous Service Revenues (471)	735	3
Rents from Water Property (472)	38,700	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,789	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	54,657	
Total Operating Revenues	1,270,630	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	169,839	9
Water Treatment Expenses (640-652)	16,883	10
Transmission and Distribution Expenses (660-678)	84,589	11
Customer Accounts Expenses (901-905)	41,970	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	190,475	14
Total Operation and Maintenance Expenses	503,756	
Other Operating Expenses		
Depreciation Expense (403)	213,774	15
Amortization Expense (404-407)	0	16
Taxes (408)	240,480	17
Total Other Operating Expenses	454,254	
Total Operating Expenses	958,010	
NET OPERATING INCOME	312,620	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	54	573	6,286	2
Industrial				3
Total Unmetered Sales to General Customers (460)	54	573	6,286	
Metered Sales to General Customers (461)				
Residential	5,549	390,516	632,025	4
Commercial	583	197,160	196,803	5
Industrial	24	102,993	70,487	6
Total Metered Sales to General Customers (461)	6,156	690,669	899,315	
Private Fire Protection Service (462)	46		15,142	7
Public Fire Protection Service (463)	6,196		276,406	8
Other Sales to Public Authorities (464)	38	17,206	18,594	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	84	230	12
Total Sales of Water	12,492	708,532	1,215,973	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	276,406	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	276,406	
Forfeited Discounts (470):		
Customer late payment charges	5,433	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,433	
Miscellaneous Service Revenues (471):		
FEE FOR SETTING HYDRANT METERS	735	7
Total Miscellaneous Service Revenues (471)	735	
Rents from Water Property (472):		
SPACE ON WATER TOWERS	38,700	8
Total Rents from Water Property (472)	38,700	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,664	10
Other (specify):		
10% PENALTY FOR ITEMS ON TAX ROLL	125	11
Total Other Water Revenues (474)	9,789	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	80,435	17
Pumping Labor and Expenses (624)	30,677	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	5,868	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	4,142	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	48,717	25
Total Pumping Expenses	169,839	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	6,919	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	9,940	28
Miscellaneous Expenses (643)	24	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	16,883	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	14,837	36
Meter Expenses (663)	10,631	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	2,394	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,762	43
Maintenance of Transmission and Distribution Mains (673)	40,101	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	9,826	46
Maintenance of Meters (676)		47
Maintenance of Hydrants (677)	5,038	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	84,589	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	8,180	51
Customer Records and Collection Expenses (903)	33,790	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	41,970	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	63,379	56
Office Supplies and Expenses (921)	5,189	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	5,533	59
Property Insurance (924)	1,345	60
Injuries and Damages (925)	3,740	61
Employee Pensions and Benefits (926)	59,141	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	5,039	65
Rents (931)	45,428	66
Maintenance of General Plant (932)	1,681	67
Total Administrative and General Expenses	190,475	
 Total Operation and Maintenance Expenses	 503,756	

TAXES (ACCT. 408 - WATER)

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		226,862	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,116	2
Net property tax equivalent		221,746	
Social Security		17,154	3
PSC Remainder Assessment		1,580	4
Other (specify): NONE			5
Total tax expense		<u>240,480</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. 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.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. 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.
5. 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.
6. 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.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215100				3
County tax rate	mills		3.748000				4
Local tax rate	mills		8.175800				5
School tax rate	mills		13.881000				6
Voc. school tax rate	mills		1.591900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.611800				10
Less: state credit	mills		2.137100				11
Net tax rate	mills		25.474700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.175800				14
Combined School Tax Rate	mills		15.472900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.648700				17
Total Tax Rate	mills		27.611800				18
Ratio of Local and School Tax to Total	dec.		0.856471				19
Total tax net of state credit	mills		25.474700				20
Net Local and School Tax Rate	mills		21.818336				21
Utility Plant, Jan. 1	\$	11,087,196	11,087,196				22
Materials & Supplies	\$	16,304	16,304				23
Subtotal	\$	11,103,500	11,103,500				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	11,103,500	11,103,500				26
Assessment Ratio	dec.		0.936440				27
Assessed Value	\$	10,397,762	10,397,762				28
Net Local & School Rate	mills		21.818336				29
Tax Equiv. Computed for Current Year	\$	226,862	226,862				30
Tax Equivalent per 1994 PSC Report	\$	187,203					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	226,862					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	38,535		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	186,875		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	6,941		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	232,351	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	158,374		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	358,144		17
Diesel Pumping Equipment (326)	21,423		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	537,941	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,222		23
Total Water Treatment Plant	5,222	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	431		24
Structures and Improvements (341)	0		25

WATER 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	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			38,535	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			186,875	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			6,941	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	232,351	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			158,374	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			358,144	17
Diesel Pumping Equipment (326)			21,423	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	537,941	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,222	23
Total Water Treatment Plant	0	0	5,222	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			431	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	991,345		26
Transmission and Distribution Mains (343)	6,576,671	1,265,271	27
Fire Mains (344)	0		28
Services (345)	1,347,431	355,087	29
Meters (346)	426,646	33,959	30
Hydrants (348)	731,702	149,600	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,074,226	1,803,917	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	27,209		39
Laboratory Equipment (395)	4,038		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	206,135		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	237,382	0	
Total utility plant in service directly assignable	11,087,122	1,803,917	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,087,122	1,803,917	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			991,345 26
Transmission and Distribution Mains (343)	3,876		7,838,066 27
Fire Mains (344)			0 28
Services (345)	1,489		1,701,029 29
Meters (346)	10,811		449,794 30
Hydrants (348)	862		880,440 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	17,038	0	11,861,105
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			27,209 39
Laboratory Equipment (395)			4,038 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			206,135 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	237,382
Total utility plant in service directly assignable	17,038	0	12,874,001
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	17,038	0	12,874,001

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	91,950	3.67%	6,858	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	3,218	2.20%	153	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	95,168		7,011	
PUMPING PLANT				
Structures and Improvements (321)	62,109	2.88%	4,561	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	134,442	5.50%	19,698	12
Diesel Pumping Equipment (326)	21,423	0.00%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	217,974		24,259	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	3,773	7.00%	366	17
Total Water Treatment Plant	3,773		366	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	262,851	2.20%	21,809	19
Transmission and Distribution Mains (343)	388,310	1.10%	79,281	20
Fire Mains (344)	0			21
Services (345)	265,150	2.50%	38,106	22
Meters (346)	189,201	6.25%	27,389	23
Hydrants (348)	105,406	1.85%	14,912	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,210,918		181,497	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					98,808	4
315					0	5
316					3,371	6
317					0	7
	0	0	0	0	102,179	
321					66,670	8
322					0	9
323					0	10
324					0	11
325					154,140	12
326					21,423	13
327					0	14
328					0	15
	0	0	0	0	242,233	
331					0	16
332					4,139	17
	0	0	0	0	4,139	
341					0	18
342					284,660	19
343	3,876				463,715	20
344					0	21
345	1,489				301,767	22
346	10,811		420		206,199	23
348	862	790			118,666	24
349					0	25
	17,038	790	420	0	1,375,007	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	15,179	6.67%	1,814
Laboratory Equipment (395)	3,529	6.67%	269
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	137,463	10.00%	20,613
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	156,171		22,696
Total accum. prov. directly assignable	1,684,004		235,829
 Common Utility Plant Allocated to Water Department	 0		 38
 Total accum. prov. for depreciation	 1,684,004		 235,829

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					0	27
391.1					0	28
392					0	29
393					0	30
394					16,993	31
395					3,798	32
396					0	33
397					0	34
397.1					158,076	35
398					0	36
399					0	37
	0	0	0	0	178,867	
	17,038	790	420	0	1,902,425	
					0	38
	17,038	790	420	0	1,902,425	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			58,472	58,472	1
February			52,087	52,087	2
March			57,711	57,711	3
April			55,688	55,688	4
May			64,344	64,344	5
June			70,625	70,625	6
July			92,774	92,774	7
August			86,228	86,228	8
September			81,452	81,452	9
October			58,495	58,495	10
November			62,496	62,496	11
December			59,784	59,784	12
Total for year	0	0	800,156	800,156	
Less: Measured or estimated water used in main flushing and water treatment during year				132	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				800,024	16
Less: Water sold				708,532	17
Losses and unaccounted for				91,492	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,281	21
Date of maximum: 7/31/1998					22
Cause of maximum:					23
SUMMER PEAK					
Minimum gallons pumped by all methods in any one day during reporting year				1,366	24
Date of minimum: 1/16/1998					25
Total KWH used for pumping for the year				1,714,270	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
119 CLIFF ST	WELL #3	860	12	1,728,000	Yes	1
990 N BIRD ST	WELL #4	902	12	1,728,000	Yes	2
2240 COLORADO AVE	WELL #5	883	15	1,728,000	Yes	3
650 MUSKET RIDGE	WELL #6	866	15	1,728,000	Yes	4
2701 ST ALBERT THE GREAT DRIV	WELL #7	825	18	2,016,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #3	WELL #4	WELL #5	1
Location	119 CLIFF ST	990 N BIRD ST	2240 COLORADO ST	2
Purpose	P	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	WORTHINGTON	5
Year Installed	1959	1971	1967	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,200	1,200	8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1979	1971	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6	WELL #7		14
Location	650 MUSKET RIDGE ST ALBERT THE GREAT DR			15
Purpose	P	P		16
Destination	R	D		17
Pump Manufacturer	AURORA	AURORA		18
Year Installed	1974	1989		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,200	1,400		21
Pump Motor or Standby Engine Mfr	U S	US		22 23
Year Installed	1974	1989		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	75	200		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#5 MUSKET RIDGE	#6 COLORADO AVE	BIRD ST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	3
Year constructed	1967	1980	1962	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	168	6
Total capacity in gallons	500,000	500,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	999.0000	999.0000	999.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	SHEEHAN PARK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	207		6
Total capacity in gallons	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	999.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	14,047	35	1,550	0	12,532	1
M	D	6.000	178,198	1,383	250	0	179,331	2
M	D	8.000	98,269	25,260	0	0	123,529	3
M	T	10.000	143,135	8,493	0	0	151,628	4
M	D	12.000	0	7,934			7,934	5
Total Within Municipality			433,649	43,105	1,800	0	474,954	
Total Utility			433,649	43,105	1,800	0	474,954	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	219	0	21	0	198		1
M	0.750	1,169	0	20	0	1,149		2
M	1.000	3,095	390	0	0	3,485		3
M	1.250	249	1	1	0	249		4
M	1.500	153	75	0	0	228		5
M	2.000	127	6	0	0	133		6
M	3.000	1	0	0	0	1		7
M	4.000	61	1	0	0	62		8
M	6.000	20	2	0	0	22		9
M	8.000	60	18	0	0	78		10
M	10.000	10	0	0	0	10		11
Total Utility		5,164	493	42	0	5,615	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,820	300	149	0	5,971	943	1
1.000	189	8	5	0	192	27	2
1.500	83	6	7	0	82	16	3
2.000	56	6	0	0	62	6	4
3.000	25	2	0	0	27	6	5
4.000	2	0	0	0	2	0	6
Total:	6,175	322	161	0	6,336	998	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,629	313	5	12	1	11	5,971	1
1.000	13	161	6	10	0	2	192	2
1.500	0	70	1	5	1	5	82	3
2.000	0	39	6	6	0	11	62	4
3.000	0	6	4	6	0	11	27	5
4.000	0	1	1	0	0	0	2	6
Total:	5,642	590	23	39	2	40	6,336	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0			0	1
Within Municipality	773	85	4		854	2
Total Fire Hydrants	773	85	4	0	854	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 435
 Number of distribution system valves end of year: 1,787
 Number of distribution valves operated during year: 895

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

1,846" WAS FINANCED THE CITY'S TIF DISTRICT
39,404' WAS INSTALLED AND PAID BY THE DEVELOPER
1,855' WAS PAID BY THE UTILITY FROM IT'S CASH FLOW

Water Services (Page W-18)

19 SERVICES WERE FINANCED BY THE CITY'S TIF DISTRICT
45 SERVICES WRE PAID FROM THE UTILITIES CASH FLOW
429 SERVICES WERE INSTALLED AND PAID FOR BY THE DEVELOPER

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	8,886,876	1
Total Sales of Electricity	8,886,876	
Other Operating Revenues		
Forfeited Discounts (450)	48,587	2
Miscellaneous Service Revenues (451)	7,124	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	301,526	5
Interdepartmental Rents (455)	45,428	6
Other Electric Revenues (456)	5,035	7
Total Other Operating Revenues	407,700	
Total Operating Revenues	9,294,576	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	6,799,821	8
Transmission Expenses (560-573)	16,268	9
Distribution Expenses (580-598)	227,808	10
Customer Accounts Expenses (901-905)	109,285	11
Sales Expenses (911-916)	46,892	12
Administrative and General Expenses (920-932)	226,586	13
Total Operation and Maintenance Expenses	7,426,660	
Other Expenses		
Depreciation Expense (403)	536,748	14
Amortization Expense (404-407)	0	15
Taxes (408)	328,547	16
Total Other Expenses	865,295	
Total Operating Expenses	8,291,955	
NET OPERATING INCOME	1,002,621	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	48,587	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	48,587	
Miscellaneous Service Revenues (451):		
MISC CHARGES	7,124	3
Total Miscellaneous Service Revenues (451)	7,124	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
TRANSMISSION LINE LEASE	275,000	5
POLE CONTACT FEE	26,526	6
Total Rent from Electric Property (454)	301,526	
Interdepartmental Rents (455):		
RENTS FROM WATER DEPT	45,428	7
Total Interdepartmental Rents (455)	45,428	
Other Electric Revenues (456):		
MISC REVENUE	5,035	8
Total Other Electric Revenues (456)	5,035	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	6,799,821	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	6,799,821	
Total Power Production Expenses	6,799,821	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)	6,915	39
Overhead Line Expenses (563)	4,353	40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)	5,000	42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	16,268	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)		50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	14,830	52
Overhead Line Expenses (583)	51,949	53
Underground Line Expenses (584)	36,417	54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)	10,830	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	21,634	58
Rents (589)	330	59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	35,369	63
Maintenance of Underground Lines (594)	23,204	64
Maintenance of Line Transformers (595)	2,749	65
Maintenance of Street Lighting and Signal Systems (596)	30,446	66
Maintenance of Meters (597)	50	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	227,808	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	19,895	70
Customer Records and Collection Expenses (903)	89,390	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	109,285	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	46,892	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	46,892	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	91,415	78
Office Supplies and Expenses (921)	6,245	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	7,645	81
Property Insurance (924)	1,350	82
Injuries and Damages (925)	6,989	83
Employee Pensions and Benefits (926)	91,793	84
Regulatory Commission Expenses (928)	3,386	85
Duplicate Charges -- Credit (929)	12,136	86
Miscellaneous General Expenses (930)	28,224	87
Rents (931)		88
Maintenance of General Plant (932)	1,675	89
Total Administrative and General Expenses	226,586	
Total Operation and Maintenance Expenses	7,426,660	

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		290,875	1
Social Security		24,644	2
Wisconsin Gross Receipts Tax		2,267	3
PSC Remainder Assessment		10,761	4
Other (specify): NONE			5
Total tax expense		328,547	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215100				3
County tax rate	mills		3.748000				4
Local tax rate	mills		8.175800				5
School tax rate	mills		13.881000				6
Voc. school tax rate	mills		1.591900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.611800				10
Less: state credit	mills		2.137100				11
Net tax rate	mills		25.474700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.175800				14
Combined School Tax Rate	mills		15.472900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.648700				17
Total Tax Rate	mills		27.611800				18
Ratio of Local and School Tax to Total	dec.		0.856471				19
Total tax net of state credit	mills		25.474700				20
Net Local and School Tax Rate	mills		21.818336				21
Utility Plant, Jan. 1	\$	16,395,558	16,395,558				22
Materials & Supplies	\$	166,373	166,373				23
Subtotal	\$	16,561,931	16,561,931				24
Less: Plant Outside Limits	\$	2,324,795	2,324,795				25
Taxable Assets	\$	14,237,136	14,237,136				26
Assessment Ratio	dec.		0.936400				27
Assessed Value	\$	13,331,654	13,331,654				28
Net Local & School Rate	mills		21.818336				29
Tax Equiv. Computed for Current Year	\$	290,875	290,875				30
Tax Equivalent per 1994 PSC Report	\$	258,990					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	290,875					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	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
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
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
TRANSMISSION PLANT		
Land and Land Rights (350)	21,185	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)			21,185 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	2,463,529		29
Overhead Conductors and Devices (356)	815,519		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	13,093		32
Roads and Trails (359)	0		33
Total Transmission Plant	3,313,326	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	32,112		34
Structures and Improvements (361)	60,051		35
Station Equipment (362)	1,609,172		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	874,697	47,069	38
Overhead Conductors and Devices (365)	1,247,768	71,781	39
Underground Conduit (366)	59,617		40
Underground Conductors and Devices (367)	3,303,017	396,197	41
Line Transformers (368)	1,595,200	143,107	42
Services (369)	957,187	59,615	43
Meters (370)	566,988	44,236	44
Installations on Customers' Premises (371)	109,739	14,609	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	371,295	17,250	47
Total Distribution Plant	10,786,843	793,864	
GENERAL PLANT			
Land and Land Rights (389)	42,354		48
Structures and Improvements (390)	459,524		49
Office Furniture and Equipment (391)	21,453	5,600	50
Computer Equipment (391.1)	142,717	70,107	51
Transportation Equipment (392)	425,158	12,015	52
Stores Equipment (393)	25,599		53
Tools, Shop and Garage Equipment (394)	61,548	4,003	54
Laboratory Equipment (395)	3,721		55
Power Operated Equipment (396)	333,110		56
Communication Equipment (397)	13,359		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)			2,463,529 29
Overhead Conductors and Devices (356)			815,519 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			13,093 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	3,313,326
DISTRIBUTION PLANT			
Land and Land Rights (360)			32,112 34
Structures and Improvements (361)			60,051 35
Station Equipment (362)			1,609,172 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	4,357		917,409 38
Overhead Conductors and Devices (365)	19,941		1,299,608 39
Underground Conduit (366)			59,617 40
Underground Conductors and Devices (367)	2,252		3,696,962 41
Line Transformers (368)	26,204		1,712,103 42
Services (369)	2,394		1,014,408 43
Meters (370)	3,803		607,421 44
Installations on Customers' Premises (371)	1,714		122,634 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	5,203		383,342 47
Total Distribution Plant	65,868	0	11,514,839
GENERAL PLANT			
Land and Land Rights (389)			42,354 48
Structures and Improvements (390)			459,524 49
Office Furniture and Equipment (391)			27,053 50
Computer Equipment (391.1)	33,904		178,920 51
Transportation Equipment (392)	15,920		421,253 52
Stores Equipment (393)	0		25,599 53
Tools, Shop and Garage Equipment (394)			65,551 54
Laboratory Equipment (395)			3,721 55
Power Operated Equipment (396)	65,231		267,879 56
Communication Equipment (397)			13,359 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	169,316		59
Total General Plant	1,697,859	91,725	
Total utility plant in service directly assignable	15,798,028	885,589	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	15,798,028	885,589	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			169,316 59
Total General Plant	115,055	0	1,674,529
Total utility plant in service directly assignable	180,923	0	16,502,694
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	180,923	0	16,502,694

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	355,304	3.00%	73,906	22
Overhead Conductors and Devices (356)	115,574	2.50%	20,388	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	13,093			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					429,210	22
356					135,962	23
357					0	24
358					13,093	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	483,971		94,294	
DISTRIBUTION PLANT				
Structures and Improvements (361)	23,646	3.00%	1,802	27
Station Equipment (362)	502,544	3.00%	48,275	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	271,477	4.00%	35,842	30
Overhead Conductors and Devices (365)	251,889	4.00%	50,948	31
Underground Conduit (366)	22,572	2.50%	1,490	32
Underground Conductors and Devices (367)	865,796	3.30%	115,500	33
Line Transformers (368)	424,989	3.30%	54,570	34
Services (369)	430,667	4.00%	39,432	35
Meters (370)	204,904	3.30%	19,378	36
Installations on Customers' Premises (371)	58,565	5.00%	5,809	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	199,996	5.00%	18,866	39
Total Distribution Plant	3,257,045		391,912	
GENERAL PLANT				
Structures and Improvements (390)	240,298	3.30%	15,164	40
Office Furniture and Equipment (391)	21,453	6.70%	1,625	41
Computer Equipment (391.1)	128,632	20.00%	32,164	42
Transportation Equipment (392)	209,392		40,599	43
Stores Equipment (393)	11,572	5.00%	1,280	44
Tools, Shop and Garage Equipment (394)	29,359	5.30%	3,368	45
Laboratory Equipment (395)	3,721	5.00%		46
Power Operated Equipment (396)	260,594		7,285	47
Communication Equipment (397)	10,144	10.00%	1,336	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	100,671	6.70%	11,344	50
Total General Plant	1,015,836		114,165	
Total accum. prov. directly assignable	4,756,852		600,371	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	578,265	
361					25,448	27
362					550,819	28
363					0	29
364	4,357	991	442		302,413	30
365	19,941	904	1,984		283,976	31
366					24,062	32
367	2,252		388		979,432	33
368	26,204	1,002	8,140		460,493	34
369	2,394	292	28		467,441	35
370	3,803		80		220,559	36
371	1,714	268	225		62,617	37
372					0	38
373	5,203	251			213,408	39
	65,868	3,708	11,287	0	3,590,668	
390					255,462	40
391					23,078	41
391.1	33,904				126,892	42
392	15,920	1			234,070	43
393	0				12,852	44
394					32,727	45
395					3,721	46
396	65,231				202,648	47
397					11,480	48
398					0	49
399					112,015	50
	115,055	1	0	0	1,014,945	
	180,923	3,709	11,287	0	5,183,878	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>4,756,852</u></u>		<u><u>600,371</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	180,923	3,709	11,287	0	5,183,878

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)		0.30	1
7.2/12.5 kV (12kV)	8.50	102.55	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)		9.68	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		16.07	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0
Customers served at other than rural rates:	10
Farm	8
Nonfarm	29
Total	37
Total customers on rural lines at end of year	37

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	28,447	Tuesday	01/13/1998	18:00	15,376	1
February	02	26,867	Wednesday	02/04/1998	19:00	13,257	2
March	03	26,112	Wednesday	03/11/1998	19:00	14,612	3
April	04	24,252	Wednesday	04/01/1998	20:00	13,148	4
May	05	32,645	Thursday	05/28/1998	18:00	14,314	5
June	06	38,339	Thursday	06/25/1998	14:00	15,920	6
July	07	39,374	Tuesday	07/14/1998	18:00	18,055	7
August	08	37,162	Friday	08/21/1998	15:00	17,918	8
September	09	30,213	Tuesday	09/01/1998	18:00	15,569	9
October	10	25,721	Monday	10/05/1998	19:00	14,039	10
November	11	27,148	Monday	11/09/1998	18:00	13,871	11
December	12	30,150	Tuesday	12/22/1998	18:00	15,634	12
Total		366,430				181,713	

System Name SUN PRAIRIE WATER & LIGHT

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC (WPPI)

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	181,713	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	181,713	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	175,568	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.)	223	22
Total Used by Company	223	23
Total Sold and Used	175,791	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	5,922	27
Total Energy Losses	5,922	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.2590%	29
Total Disposition of Energy	181,713	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL AREA LIGHTS	MS-2		17		1
RESIDENTIAL SALES	RG-1	7,141	61,824		2
RESIDENTIAL TIME OF DAY	RG-2	1	23		3
RESIDENTIAL RURAL	RS-1	38	479		4
Total Sales for Residential Sales		7,180	62,343		
Commercial & Industrial					
SMALL POWER(BETWEEN 40 AND 200 KW)	CP-1	116	26,515		5
LARGE POWER(BETWEEN 200 AND 1000 KW)	CP-2	32	60,733		6
LARGE POWER(OVER 1000 KW)	CP-3	1	8,155		7
COMMERICAL(LESS THAN 40 KW)	GS-1	924	15,020		8
COMMERICAL(LESS THAN 40 KW)	GS-2	11	1,358		9
COMMERICAL & INDUSTRIAL AREA LIGHT	MS-2		418		10
Total Sales for Commercial & Industrial		1,084	112,199		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	1	1,026		11
Total Sales for Public Street & Highway Lighting		1	1,026		
Sales for Resale					
NONE					12
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		8,265	175,568		

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)	
		1,814	(46)	1,768	1
		3,674,626	(31,592)	3,643,034	2
		1,058	(39)	1,019	3
		27,698	(262)	27,436	4
0	0	3,705,196	(31,939)	3,673,257	
84,143	100,213	1,276,605	(14,274)	1,262,331	5
151,527	181,976	2,560,024	(34,794)	2,525,230	6
17,266	21,015	295,163	15,147	310,310	7
		905,950	(5,662)	900,288	8
4,133	4,939	67,058	2,200	69,258	9
		34,618	(126)	34,492	10
257,069	308,143	5,139,418	(37,509)	5,101,909	
		112,481	(771)	111,710	11
0	0	112,481	(771)	111,710	
				0	12
0	0	0	0	0	
257,069	308,143	8,957,095	(70,219)	8,886,876	

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	WPPI				1
Point of Delivery	HIGH SIDE @		SUBS		2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	69000				5
Total of 12 Monthly Maximum Demands -- kW	366,430				6
Average load factor	67.9320%				7
Total Cost of Purchased Power	6,799,821				8
Average cost per kWh	0.0374				9
On-Peak Hours (if applicable)	7:00 TO 21:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,149	8,227			12
February	6,544	6,714			13
March	7,163	7,449			14
April	6,758	6,390			15
May	6,838	7,477			16
June	8,204	7,716			17
July	9,626	8,429			18
August	8,613	9,305			19
September	7,471	8,098			20
October	6,999	7,039			21
November	6,528	7,343			22
December	7,617	8,017			23
Total kWh (000)	89,510	92,204			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

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 by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				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)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	BIRD ST	BUS PARK	COLORADO	SOUTH		1
Voltage--High Side	69,000	69,000	69,000	69,000		2
Voltage--Low Side	12,470	12,470	12,470	12,470		3
Num. Main Transformers in Operation	1	1	1	1		4
Capacity of Transformers in kVA	15,000	10,000	10,000	10,000		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW	13,118	10,264	10,588	11,012		7
Dt and Hr of Such Maximum Demand	07/20/1998 17:00	06/25/1998 14:00	07/14/1998 16:00	06/23/1998 18:00		8 9
Kwh Output	50,588	32,576	53,667	44,882		10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						23
Voltage--High Side						24
Voltage--Low Side						25
Num. of Main Transformers in Operation						26
Capacity of Transformers in kVA						27
Number of Spare Transformers on Hand						28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
Kwh Output						31

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	8,407	1,403	92,821	1
Acquired during year	465	95	7,085	2
Total	8,872	1,498	99,906	3
Retired during year	55	35	2,183	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	8,817	1,463	97,723	6
Number end of year accounted for as follows:				7
In customers' use	8,400	1,383	85,693	8
In utility's use	19	10	794	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	398	70	11,236	12
Total end of year	8,817	1,463	97,723	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				
Sodium Vapor	100	645	290,276	1
Sodium Vapor	250	245	326,976	2
Sodium Vapor	400	40	69,600	3
Total		930	686,852	
Ornamental				
Sodium Vapor	100	77	44,583	4
Sodium Vapor	150	338	249,948	5
Sodium Vapor	250	34	44,812	6
Total		449	339,343	
Other				
NONE				7
Total			0	0

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

WE CONTINUE TO GROW AT A RATE THAT REQUIRES LOTS OF WIRE AND TRANSFORMERS.
