



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: COLUMBUS WATER & LIGHT DEPARTMENT

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Principal Office: 950 MAPLE AVENUE  
P.O. BOX 228  
COLUMBUS, WI 53925-0228

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For the Year Ended: DECEMBER 31, 2000

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** COLUMBUS WATER & LIGHT DEPARTMENT

**Utility Address:** 950 MAPLE AVENUE  
P.O. BOX 228  
COLUMBUS, WI 53925-0228

**When was utility organized?** 1/1/1899

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR JOHN O ANDLER

**Title:** SUPERINTENDENT

**Office Address:**

950 MAPLE AVENUE  
P.O. BOX 228  
COLUMBUS, WI 53925-0228

**Telephone:** (920) 623 - 5912

**Fax Number:** (920) 623 - 5923

**E-mail Address:** jandler@wppisys.org

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

**Name:** VIRCHOW KRAUSE & COMPANY, LLP

**Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY, LLP

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

**Telephone:** (800) 362 - 7301

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

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

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**President, chairman, or head of utility commission/board or committee:**

**Name:** MRS JOAN THOMAS

**Title:** COMMISSION PRESIDENT

**Office Address:**

986 WARNER ST  
COLUMBUS, WV 53925

**Telephone:** (920) 623 - 2424

**Fax Number:**

**E-mail Address:** jotom@internetwis.com

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

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## IDENTIFICATION AND OWNERSHIP

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

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**Name:** VIRCHOW KRAUSE & COMPANY, LLP

**Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (800) 362 - 7301

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

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

**Date of most recent audit report:** 2/21/2001

**Period covered by most recent audit:** 2000

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

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**Name:** MR DOUGLAS CALDWELL

**Title:** COMMISSION VICE-PRESIDENT

**Office Address:**

605 HIBBARD ST

COLUMBUS, WI 53925

**Telephone:** (920) 623 - 3936

**Fax Number:**

**E-mail Address:** cwell@internetwis.com

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**Name:** MR JOHN O ANDLER

**Title:** SUPERINTENDENT

**Office Address:**

950 MAPLE AVENUE

P.O. BOX 228

COLUMBUS, WI 53925

**Telephone:** (920) 623 - 5912

**Fax Number:** (920) 623 - 5923

**E-mail Address:** jandler@wppisys.org

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**Name:** MRS JOAN THOMAS

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986 WARNER ST

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**Fax Number:**

**E-mail Address:** jotom@internetwis.com

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### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MS HEIDI POSER

**Title:** COMMISSION SECRETARY

**Office Address:**

314 S CHARLES ST  
COLUMBUS, WI 53925

**Telephone:** (920) 623 - 2882

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**Name of utility commission/committee:** COLUMBUS WATER & LIGHT COMMISSION

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

- MR DOUGLAS CALDWELL, VICE-PRESIDENT
- MR RUSSELL MOORE
- MS HEIDI POSER, SECRETARY
- MR ALAN STROHSCHIEIN
- MRS JOAN THOMAS, PRESIDENT

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**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. § 66.0819 of the Wisconsin Statutes?**NO

**Date of Ordinance:**                     

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,075,870	3,945,204	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,960,517	2,963,026	2
Depreciation Expense (403)	329,637	316,253	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	311,479	302,849	5
<b>Total Operating Expenses</b>	<b>3,601,633</b>	<b>3,582,128</b>	
<b>Net Operating Income</b>	<b>474,237</b>	<b>363,076</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>474,237</b>	<b>363,076</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	9,339	1,265	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	79,464	65,432	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>88,803</b>	<b>66,697</b>	
<b>Total Income</b>	<b>563,040</b>	<b>429,773</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	845	706	13
<b>Total Miscellaneous Income Deductions</b>	<b>845</b>	<b>706</b>	
<b>Income Before Interest Charges</b>	<b>562,195</b>	<b>429,067</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	261,020	273,451	14
Amortization of Debt Discount and Expense (428)	44,702	46,764	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	4,945	5,546	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>310,667</b>	<b>325,761</b>	
<b>Net Income</b>	<b>251,528</b>	<b>103,306</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,910,881	3,809,798	20
Balance Transferred from Income (433)	251,528	103,306	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	6,626	2,223	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,155,783</b>	<b>3,910,881</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	79,464	5
<b>Total (Acct. 419):</b>	<b>79,464</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
MEUW	845	8
<b>Total (Acct. 426):</b>	<b>845</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
CONTRIBUTIONS TO MUNICIPALITY	6,626	12
<b>Total (Acct. 439)--Debit:</b>	<b>6,626</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	4,088	41,125			45,213	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll		22,366			22,366	3
Materials	4,516	5,673			10,189	4
Taxes					0	5
<b>Other (list by major classes):</b>						
TRANSPORTATION		3,319			3,319	6
<b>Total costs and expenses</b>	<b>4,516</b>	<b>31,358</b>	<b>0</b>	<b>0</b>	<b>35,874</b>	
<b>Net income (or loss)</b>	<b>(428)</b>	<b>9,767</b>	<b>0</b>	<b>0</b>	<b>9,339</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	828,809	3,247,061	0	0	<b>4,075,870</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>828,809</b>	<b>3,247,061</b>	<b>0</b>	<b>0</b>	<b>4,075,870</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	161,232		<b>161,232</b>	<b>1</b>
Electric operating expenses	216,647		<b>216,647</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	42,133		<b>42,133</b>	<b>8</b>
Electric utility plant accounts	55,479		<b>55,479</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>475,491</b>	<b>0</b>	<b>475,491</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	13,117,242	12,710,060	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,173,884	3,903,087	2
<b>Net Utility Plant</b>	<b>8,943,358</b>	<b>8,806,973</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>8,943,358</b>	<b>8,806,973</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	209,687	60,036	8
Special Funds (125-128)	1,245,383	1,208,791	9
<b>Total Other Property and Investments</b>	<b>1,455,070</b>	<b>1,268,827</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	225,524	130,151	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	508,787	476,576	15
Other Accounts Receivable (143)	43,175	54,677	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	11,766	35,081	18
Materials and Supplies (151-163)	220,858	259,588	19
Prepayments (165)	15,682	18,246	20
Interest and Dividends Receivable (171)	20,739	16,745	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,046,531</b>	<b>991,064</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	331,424	376,126	24
Other Deferred Debits (182-186)	50,294	21,057	25
<b>Total Deferred Debits</b>	<b>381,718</b>	<b>397,183</b>	
<b>Total Assets and Other Debits</b>	<b>11,826,677</b>	<b>11,464,047</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	517,820	372,781	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	4,155,783	3,910,881	<b>28</b>
<b>Total Proprietary Capital</b>	<b>4,673,603</b>	<b>4,283,662</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	5,080,000	5,340,000	<b>29</b>
Advances from Municipality (223)	99,375	103,125	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>5,179,375</b>	<b>5,443,125</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	203,346	193,753	<b>33</b>
Payables to Municipality (233)	152,540	125,195	<b>34</b>
Customer Deposits (235)	3,903	3,455	<b>35</b>
Taxes Accrued (236)	272,263	266,589	<b>36</b>
Interest Accrued (237)	23,300	24,400	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)	8,982	6,956	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>664,334</b>	<b>620,348</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	0	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)	81,219	75,400	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>81,219</b>	<b>75,400</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,228,146	1,041,512	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>11,826,677</b>	<b>11,464,047</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	6,393,243	0	0	6,723,999	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
<b>Total Utility Plant</b>	<b>6,393,243</b>	<b>0</b>	<b>0</b>	<b>6,723,999</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,257,142	0	0	2,916,742	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>1,257,142</b>	<b>0</b>	<b>0</b>	<b>2,916,742</b>	
<b>Net Utility Plant</b>	<b>5,136,101</b>	<b>0</b>	<b>0</b>	<b>3,807,257</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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)	
<b>Balance first of year</b>	1,162,269	2,740,818			<b>3,903,087</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	134,319	195,318			<b>329,637</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	7,980				<b>7,980</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Clearing	6,589	17,556			<b>24,145</b>	<b>9</b>
Salvage	1,968	1,523			<b>3,491</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>150,856</b>	<b>214,397</b>	<b>0</b>	<b>0</b>	<b>365,253</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	52,992	37,741			<b>90,733</b>	<b>15</b>
Cost of removal	2,991	737			<b>3,728</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>55,983</b>	<b>38,478</b>	<b>0</b>	<b>0</b>	<b>94,461</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,257,142</b>	<b>2,916,737</b>	<b>0</b>	<b>0</b>	<b>4,173,879</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			191,379		191,379	228,940	3
<b>Total Electric Utility</b>					<b>191,379</b>	<b>228,940</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	191,379	228,940	1
Water utility (154)	29,479	30,648	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
<b>Total Materials and Supplies</b>	<b>220,858</b>	<b>259,588</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1995 Mortgage Revenue Bonds	13,032	428	96,644	1
UNAMORTIZED LOSS ON ADVANCE REFUNDING	31,670	428	234,780	2
<b>Total</b>			<b>331,424</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	372,781	1
<b>Changes during year (explain):</b>		
TIF CONTRIBUTIONS	145,039	2
<b>Balance end of year</b>	<u><u>517,820</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)	
1995 Mortgage revenue bonds	11/01/1995	06/01/2013	5.24%	5,080,000	1
<b>Total Bonds (Account 221):</b>				<b>5,080,000</b>	
Total Reacquired Bonds (Account 222)				0	2
<b>Net amount of bonds outstanding December 31:</b>				<u><u>5,080,000</u></u>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1997 G.O. debt - with City	02/01/1997	04/01/2006	4.80%	99,375	1
<b>Total for Account 223</b>				<b>99,375</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	266,589	1
<b>Accruals:</b>		
Charged water department expense	140,069	2
Charged electric department expense	171,411	3
Charged sewer department expense	2,520	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>314,000</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	266,589	6
Social Security taxes	34,013	7
PSC Remainder Assessment	4,978	8
<b>Other (explain):</b>		
Gross Receipts Tax	2,746	9
<b>Total payments and other debits</b>	<b>308,326</b>	
<b>Balance end of year</b>	<b>272,263</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds - TIF share of interest	23,100	261,020	262,020	22,100	1
<b>Subtotal</b>	<b>23,100</b>	<b>261,020</b>	<b>262,020</b>	<b>22,100</b>	
<b>Advances from Municipality (223)</b>					
1997 Combined G.O.	1,300	4,945	5,045	1,200	2
<b>Subtotal</b>	<b>1,300</b>	<b>4,945</b>	<b>5,045</b>	<b>1,200</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>24,400</b>	<b>265,965</b>	<b>267,065</b>	<b>23,300</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	805,181	236,331	0	0	0	<b>1,041,512</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	21,203	6,002				<b>27,205</b>	<b>2</b>
For Mains	134,344					<b>134,344</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	29,159					<b>29,159</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
REFUND OF PRIOR YEAR CONTRIBUTIONS		4,074				<b>4,074</b>	<b>5</b>
<b>Balance End of Year</b>	<b>989,887</b>	<b>238,259</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,228,146</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
RECEIVABLE FROM TIF	191,773	2
DEFERRED SPECIAL ASSESSMENTS	17,914	3
<b>Total (Acct. 124):</b>	<b>209,687</b>	
<b>Sinking Funds (125):</b>		
RESERVE ACCOUNT	614,500	4
BOND PRINCIPAL & INTEREST ACCOUNT	193,573	5
CONSTRUCTION ACCOUNT	47,030	6
<b>Total (Acct. 125):</b>	<b>855,103</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	390,280	7
<b>Total (Acct. 126):</b>	<b>390,280</b>	
<b>Other Special Funds (128):</b>		
NONE		8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	176,479	12
Electric	332,308	13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>508,787</b>	
<b>Other Accounts Receivable (143):</b>		
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)
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work		17
<b>Other (specify):</b>		
CONTRIBUTIONS RECEIVABLE	13,312	18
MISCELLANEOUS	29,863	19
<b>Total (Acct. 143):</b>	<b>43,175</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM CITY	11,766	20
<b>Total (Acct. 145):</b>	<b>11,766</b>	
<b>Prepayments (165):</b>		
INSURANCE	15,682	21
<b>Total (Acct. 165):</b>	<b>15,682</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PRELIMINARY ENGINEERING	44,289	23
<b>Total (Acct. 183):</b>	<b>44,289</b>	
<b>Clearing Accounts (184):</b>		
NONE		24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
PUBLIC BENEFITS	6,005	26
<b>Total (Acct. 186):</b>	<b>6,005</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO CITY	76,960	27
PAYABLE TO SEWER	75,580	28
<b>Total (Acct. 233):</b>	<b>152,540</b>	
<b>Other Deferred Credits (253):</b>		
NONE		29
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	6,270,357	6,641,646	0	0	12,912,003	1
Materials and Supplies	30,063	210,159	0	0	240,222	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,209,705	2,828,777	0	0	4,038,482	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	897,534	237,295	0	0	1,134,829	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,193,181</b>	<b>3,785,733</b>	<b>0</b>	<b>0</b>	<b>7,978,914</b>	
Net Operating Income	220,488	253,749	0	0	474,237	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>5.26%</b>	<b>6.70%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.94%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	445,300	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,033,332	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>4,478,632</b>	
<b>Net Income</b>		
Net Income	251,528	5
<b>Percent Return on Proprietary Capital</b>	<b>5.62%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

ACCT 186 - MISCELLANEOUS DEFERRED DEBITS - PUBLIC BENEFITS AMORTIZATION  
AUTHORIZED BY SCHEDULE PB-1 DATED SEPTEMBER 1, 2000.

PER REVIEW RESPONSE:

Account 145: Receivables from Municipality (Balance of \$11,766)

Detail:

\$5,104.57	Delinquent Accounts Placed on Tax Rolls
\$3,043.25	Folio #562 - Amount owed for John Butske's (mapping) services
\$205.08	Folio #557 - DPW Annual Water Bill
\$541.87	Folio #556 - Cemetery Annual Water Bill
\$59.93	Folio #549 - HPS Lamps from CWL Stock
\$2,810.91	Folio #604 - 1998 Public Fire Protection True-Up
\$11,765.61	

Account 233: Payables to Municipality (Payable to City: Balance \$76,960)

Detail:

\$27,619	Insurance Expense
\$22,215	December Payment-In-Lieu-Of-Taxes
\$27,126	Miscellaneous City Charges
\$76,960	

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

December 19, 2001

Mr. John O. Andler, Superintendent  
Columbus Water and Light Department  
950 Maple Avenue  
P.O. Box 228  
Columbus, WI 53925-0228

2000 Analytical Review DWCCA-1300-PJL

Dear Mr. Andler:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-19, please provide a more detailed description of the \$11,766 reported in Account 145 and the \$76,960 reported in Account 233 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.
2. As directed in the head notes of the Electric Operation & Maintenance Expenses schedule on page E-3, please provide an explanation of any expense account which changed by \$10,000 and 15% when compared to the previous year and follow this procedure in the future.
3. During our review we noted that while there is \$3,808 reported in Account 904, Uncollectible Accounts on page W-5, the same amount was not deducted from the Revenues Subject to Wisconsin Remainder Assessment on line 5 of page F-4. Please note that in the future uncollectible accounts can be deducted on page F-4.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

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

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CITY OF COLUMBUS

WATER & LIGHT DEPARTMENT

950 Maple Avenue

P.O. Box 228

Phone (920) 623-5912 FAX (920)

623-5923 E-mail columbus\_w&l@wppisys.org

Columbus, WI

53925

March 7, 2002

Mr. Peter J. Leege, Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

RE: 2000 Analytical Review DWCCA-1300-PJL

Dear Mr. Leege:

This letter is in response to your letter of December 19, 2001, with questions on our 2000 Annual Report.

Account 145: Receivables from Municipality (Balance of \$11,766)

Detail:

- \$5,104.57 Delinquent Accounts Placed on Tax Rolls
\$3,043.25 Folio #562 - Amount owed for John Butske's (mapping) services
\$205.08 Folio #557 - DPW Annual Water Bill
\$541.87 Folio #556 - Cemetery Annual Water Bill
\$59.93 Folio #549 - HPS Lamps from CWL Stock
\$2,810.91 Folio #604 - 1998 Public Fire Protection True-Up
\$11,765.61

Account 233: Payables to Municipality (Payable to City: Balance \$76,960)

Detail:

- \$27,619 Insurance Expense
\$22,215 December Payment-In-Lieu-Of-Taxes
\$27,126 Miscellaneous City Charges
\$76,960

Account 580: Operation Supervision and Engineering

Beginning in 1999, we switched from Class C to Class AB accounting and reporting. At the start of 2000, we discovered that most of the 1995

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## FINANCIAL SECTION FOOTNOTES

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reporting. At the start of 2000, we discovered that most of the 1999 charges to 580 would be more appropriately charged to 588 Miscellaneous Distribution Expenses. We adjusted our accounting in 2000 and have been following it since.

**Account 588: Miscellaneous Distribution Expenses**

The increase from 1999 to 2000 was primarily attributed to the changes noted in the explanation noted above.

**Account 592: Maintenance of Station Equipment**

We had the reclosers tested/repared and the overcurrent relays tested at Sub #1 in 1999. We did not have any such work done in 2000.

**Account 903: Customer Records and Collection Expense**

We had a Billing Clerk retire in 1999 and an Accountant retire in 2000. We hired the two replacements several months prior to the actual retirement dates and ended up paying for additional (duplicate) staff personnel during the training periods, primarily in 1999.

I trust that the above provides the answers that you were looking for. If you have any further questions, please let me know.

I apologize for not responding within the requested response time frame. With the December Holidays, year end duties and audit preparation, time has been short.

Thank you for your cooperation and understanding in this matter.

Sincerely,

John O. Andler, Sup't.

JOA/ja

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	817,881	1
<b>Total Sales of Water</b>	<b>817,881</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	4,820	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,108	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>10,928</b>	
<b>Total Operating Revenues</b>	<b>828,809</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	19,809	9
Water Treatment Expenses (640-652)	57,290	10
Transmission and Distribution Expenses (660-678)	67,473	11
Customer Accounts Expenses (901-905)	35,688	12
Sales Expenses (910)	2,071	13
Administrative and General Expenses (920-932)	151,602	14
<b>Total Operation and Maintenance Expenses</b>	<b>333,933</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	134,319	15
Amortization Expense (404-407)		16
Taxes (408)	140,069	17
<b>Total Other Operating Expenses</b>	<b>274,388</b>	
<b>Total Operating Expenses</b>	<b>608,321</b>	
<b>NET OPERATING INCOME</b>	<b>220,488</b>	

**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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	3	23	<b>1</b>
Commercial	6	126	434	<b>2</b>
Industrial				<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>7</b>	<b>129</b>	<b>457</b>	
Metered Sales to General Customers (461)				
Residential	1,522	73,447	380,671	<b>4</b>
Commercial	201	33,434	121,844	<b>5</b>
Industrial	15	20,675	57,053	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>1,738</b>	<b>127,556</b>	<b>559,568</b>	
Private Fire Protection Service (462)	15		14,647	<b>7</b>
Public Fire Protection Service (463)	1		226,522	<b>8</b>
Other Sales to Public Authorities (464)	21	3,237	16,687	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)				<b>12</b>
<b>Total Sales of Water</b>	<b>1,782</b>	<b>130,922</b>	<b>817,881</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	226,522	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>226,522</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,820	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,820</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	6,108	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>6,108</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>		
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
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
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)	18,976	17
Pumping Labor and Expenses (624)	807	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	26	25
<b>Total Pumping Expenses</b>	<b>19,809</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	16,749	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)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	33,689	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)	1,857	<b>32</b>
Maintenance of Water Treatment Equipment (652)	4,995	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>57,290</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	123	<b>34</b>
Storage Facilities Expenses (661)	4,859	<b>35</b>
Transmission and Distribution Lines Expenses (662)	3,225	<b>36</b>
Meter Expenses (663)	396	<b>37</b>
Customer Installations Expenses (664)	3,003	<b>38</b>
Miscellaneous Expenses (665)	20,103	<b>39</b>
Rents (666)	151	<b>40</b>
Maintenance Supervision and Engineering (670)		<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	828	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	14,859	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	13,542	<b>46</b>
Maintenance of Meters (676)	5,032	<b>47</b>
Maintenance of Hydrants (677)	1,352	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>67,473</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	5,768	<b>51</b>
Customer Records and Collection Expenses (903)	26,112	<b>52</b>
Uncollectible Accounts (904)	3,808	<b>53</b>

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>35,688</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>55</b>
<b>Total Sales Expenses</b>	<b>2,071</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)		<b>56</b>
Office Supplies and Expenses (921)		<b>57</b>
Administrative Expenses Transferred--Credit (922)		<b>58</b>
Outside Services Employed (923)		<b>59</b>
Property Insurance (924)		<b>60</b>
Injuries and Damages (925)		<b>61</b>
Employee Pensions and Benefits (926)		<b>62</b>
Regulatory Commission Expenses (928)		<b>63</b>
Duplicate Charges--Credit (929)		<b>64</b>
Miscellaneous General Expenses (930)		<b>65</b>
Rents (931)		<b>66</b>
Maintenance of General Plant (932)		<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>151,602</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>333,933</b>	

**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		128,616	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,520	2
<b>Net property tax equivalent</b>		<b>126,096</b>	
Social Security		12,917	3
PSC Remainder Assessment		1,056	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>140,069</b>	

### 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 § 66.0811(2). 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			Columbia				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.255590				3
County tax rate	mills		5.195740				4
Local tax rate	mills		13.411080				5
School tax rate	mills		13.226900				6
Voc. school tax rate	mills		1.865190				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>33.954500</b>				<b>10</b>
Less: state credit	mills		2.174960				11
<b>Net tax rate</b>	mills		<b>31.779540</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>13.411080</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.092090</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>28.503170</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>33.954500</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.839452</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>31.779540</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>26.677396</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,147,472</b>	6,147,472				22
Materials & Supplies	\$	<b>30,648</b>	30,648				23
<b>Subtotal</b>	\$	<b>6,178,120</b>	<b>6,178,120</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>16,947</b>	16,947				25
<b>Taxable Assets</b>	\$	<b>6,161,173</b>	<b>6,161,173</b>				<b>26</b>
Assessment Ratio	dec.		0.782510				27
<b>Assessed Value</b>	\$	<b>4,821,179</b>	<b>4,821,179</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>26.677396</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>128,617</b>	<b>128,617</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	111,027					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>128,616</b>					<b>34</b>

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		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)	122,133		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>122,133</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,890		12
Structures and Improvements (321)	8,713		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	16,418		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	148,304		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	68,000		20
<b>Total Pumping Plant</b>	<b>243,325</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	2,217		21
Structures and Improvements (331)	478,573		22
Water Treatment Equipment (332)	682,308		23
<b>Total Water Treatment Plant</b>	<b>1,163,098</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	10,400		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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 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)			122,133 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>122,133</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			1,890 12
Structures and Improvements (321)			8,713 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			16,418 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			148,304 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			68,000 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>243,325</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			2,217 21
Structures and Improvements (331)			478,573 22
Water Treatment Equipment (332)			682,308 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,163,098</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			10,400 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	464,072		26
Transmission and Distribution Mains (343)	2,252,666	199,373	27
Fire Mains (344)	0		28
Services (345)	508,669	38,109	29
Meters (346)	207,904	9,769	30
Hydrants (348)	266,096	34,249	31
Other Transmission and Distribution Plant (349)	67		32
<b>Total Transmission and Distribution Plant</b>	<b>3,709,874</b>	<b>281,500</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,911		33
Structures and Improvements (390)	594,601		34
Office Furniture and Equipment (391)	16,167		35
Computer Equipment (391.1)	44,920	105	36
Transportation Equipment (392)	43,403	12,231	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	19,808		39
Laboratory Equipment (395)	10,965	1,655	40
Power Operated Equipment (396)	37,457	263	41
Communication Equipment (397)	138,810	3,009	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>909,042</b>	<b>17,263</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,147,472</b>	<b>298,763</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,147,472</b>	<b>298,763</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			464,072 26
Transmission and Distribution Mains (343)	4,120		2,447,919 27
Fire Mains (344)			0 28
Services (345)	912		545,866 29
Meters (346)	19,056		198,617 30
Hydrants (348)	1,200		299,145 31
Other Transmission and Distribution Plant (349)			67 32
<b>Total Transmission and Distribution Plant</b>	<b>25,288</b>	<b>0</b>	<b>3,966,086</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			2,911 33
Structures and Improvements (390)			594,601 34
Office Furniture and Equipment (391)	2,273		13,894 35
Computer Equipment (391.1)	16,038		28,987 36
Transportation Equipment (392)	7,226		48,408 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	718		19,090 39
Laboratory Equipment (395)			12,620 40
Power Operated Equipment (396)	1,449		36,271 41
Communication Equipment (397)			141,819 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>27,704</b>	<b>0</b>	<b>898,601</b>
<b>Total utility plant in service directly assignable</b>	<b>52,992</b>	<b>0</b>	<b>6,393,243</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>52,992</b>	<b>0</b>	<b>6,393,243</b>

### 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	31,781	2.94%	3,591	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>31,781</b>		<b>3,591</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	8,569	2.50%		8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	16,418	4.42%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	67,990	4.42%	6,555	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	13,749	4.29%	2,917	15
<b>Total Pumping Plant</b>	<b>106,726</b>		<b>9,472</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	132,220	2.50%	11,964	16
Water Treatment Equipment (332)	226,438	3.25%	22,175	17
<b>Total Water Treatment Plant</b>	<b>358,658</b>		<b>34,139</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	100,479	1.87%	8,678	19
Transmission and Distribution Mains (343)	82,868	0.93%	21,858	20
Fire Mains (344)	0			21
Services (345)	94,234	2.09%	11,020	22
Meters (346)	102,773	5.29%	10,761	23
Hydrants (348)	22,550	1.59%	4,494	24
Other Transmission and Distribution Plant (349)	67	100.00%		25
<b>Total Transmission and Distribution Plant</b>	<b>402,971</b>		<b>56,811</b>	

**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					35,372	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,372</b>	
321					8,569	8
322					0	9
323					16,418	10
324					0	11
325					74,545	12
326					0	13
327					0	14
328					16,666	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116,198</b>	
331					144,184	16
332					248,613	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>392,797</b>	
341					0	18
342					109,157	19
343	4,120	15	433		101,024	20
344					0	21
345	912	1,669			102,673	22
346	19,056				94,478	23
348	1,200	1,232	1,535		26,147	24
349					67	25
	<b>25,288</b>	<b>2,916</b>	<b>1,968</b>	<b>0</b>	<b>433,546</b>	

**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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	95,977	2.25%	13,379	<b>26</b>
Office Furniture and Equipment (391)	4,059	5.83%	876	<b>27</b>
Computer Equipment (391.1)	30,831	26.67%	9,855	<b>28</b>
Transportation Equipment (392)	22,471	9.52%	4,377	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	19,187	100.00%	621	<b>31</b>
Laboratory Equipment (395)	5,373	5.83%	688	<b>32</b>
Power Operated Equipment (396)	30,136	6.00%	2,212	<b>33</b>
Communication Equipment (397)	54,099	9.17%	12,867	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>262,133</b>		<b>44,875</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,162,269</b>		<b>148,888</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,162,269</b>		 <b>148,888</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					<b>109,356</b>	<b>26</b>
391	2,273				<b>2,662</b>	<b>27</b>
391.1	16,038	75			<b>24,573</b>	<b>28</b>
392	7,226				<b>19,622</b>	<b>29</b>
393					<b>0</b>	<b>30</b>
394	718				<b>19,090</b>	<b>31</b>
395					<b>6,061</b>	<b>32</b>
396	1,449				<b>30,899</b>	<b>33</b>
397					<b>66,966</b>	<b>34</b>
397.1					<b>0</b>	<b>35</b>
398					<b>0</b>	<b>36</b>
399					<b>0</b>	<b>37</b>
	<b>27,704</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>279,229</b>	
	<b>52,992</b>	<b>2,991</b>	<b>1,968</b>	<b>0</b>	<b>1,257,142</b>	
					<b>0</b>	<b>38</b>
	<b>52,992</b>	<b>2,991</b>	<b>1,968</b>	<b>0</b>	<b>1,257,142</b>	

## 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			14,480	14,480	1
February			13,838	13,838	2
March			13,809	13,809	3
April			12,875	12,875	4
May			13,723	13,723	5
June			13,207	13,207	6
July			14,812	14,812	7
August			14,233	14,233	8
September			12,606	12,606	9
October			12,764	12,764	10
November			11,465	11,465	11
December			12,029	12,029	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>159,841</b>	<b>159,841</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				5,367	13
Less: Other utility use				7,438	14
Other utility use explanation:					15
Fire Department (non--rural)					
Water Leaks					
Meter Testing					
Water pumped into distribution system				147,036	16
Less: Water sold				130,922	17
Losses and unaccounted for				16,114	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				808	21
Date of maximum: 7/2/2000					22
Cause of maximum:					23
WP #2 inground reservoir overflow					
Minimum gallons pumped by all methods in any one day during reporting year				248	24
Date of minimum: 12/2/2000					25
Total KWH used for pumping for the year				297,477	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
361 NORTH WATER STREET	WELL #1	575	10	792,000	Yes	<b>1</b>
361 NORTH WATER STREET	WELL #2	575	12	792,000	Yes	<b>2</b>
950 MAPLE AVENUE	WELL #4	677	15	1,224,000	Yes	<b>3</b>

## 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	BOOSTER #101	BOOSTER #102	BOOSTER #103	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #1	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	BYRON JACKSON	5
Year Installed	1971	1964	1964	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	700	0	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	ALLIS CHALMERS	US MOTORS	9 10
Year Installed	1971	1964	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #201	BOOSTER #202	BOOSTER #203	14
Location	WATER PLANT #2	WATER PLANT #2	WATER PLANT #2	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	18
Year Installed	1994	1994	1994	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	740	700	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	22 23
Year Installed	1994	1994	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	50	26

### 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 #1	WELL #2	WELL #4	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #2	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	SIMMONS	SIMMONS	FAIRBANKS MORSE	5
Year Installed	1991	1990	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1964	1964	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	WATER PLANT #1	WATER PLANT #2	WATER TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1941	1994	1971	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	165	6
Total capacity in gallons	240,000	300,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	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)	
L	D	1.000	760	0	0	0	760	1
M	D	2.000	893	0	0	0	893	2
M	D	4.000	32,513	0	400	0	32,113	3
M	D	6.000	55,648	1,495	0	0	57,143	4
M	D	8.000	13,155	2,946	0	0	16,101	5
M	D	10.000	31,733	731	0	0	32,464	6
M	D	12.000	13,633	0	0	0	13,633	7
<b>Total Within Municipality</b>			<b>148,335</b>	<b>5,172</b>	<b>400</b>	<b>0</b>	<b>153,107</b>	
<b>Total Utility</b>			<b>148,335</b>	<b>5,172</b>	<b>400</b>	<b>0</b>	<b>153,107</b>	

### 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	570	0	9	0	561	1	<b>1</b>
M	0.750	765	0	0	0	765	25	<b>2</b>
M	1.000	438	36	2	0	472	131	<b>3</b>
M	1.250	11	0	0	0	11	4	<b>4</b>
M	1.500	22	0	0	0	22	0	<b>5</b>
M	2.000	20	12	0	0	32	11	<b>6</b>
P	2.000	1	0	0	0	1	0	<b>7</b>
M	3.000	1	0	0	0	1	0	<b>8</b>
M	4.000	19	2	0	0	21	9	<b>9</b>
M	6.000	3	1	0	0	4	0	<b>10</b>
<b>Total Utility</b>		<b>1,850</b>	<b>51</b>	<b>11</b>	<b>0</b>	<b>1,890</b>	<b>181</b>	

### 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	1,764	60	33	0	1,791	142	1
1.000	39	5	0	0	44	7	2
1.250	2	0	0	0	2	0	3
1.500	21	0	0	0	21	2	4
2.000	26	1	0	0	27	2	5
3.000	8	0	0	0	8	1	6
4.000	4	1	2	0	3	1	7
<b>Total:</b>	<b>1,864</b>	<b>67</b>	<b>35</b>	<b>0</b>	<b>1,896</b>	<b>155</b>	

#### 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	1,521	162	5	6	0	97	1,791	1
1.000	6	27	4	1	0	6	44	2
1.250	0	1	0	1	0	0	2	3
1.500	0	14	4	0	1	2	21	4
2.000	0	9	1	7	0	10	27	5
3.000	0	2	1	2	0	3	8	6
4.000	0	2	0	1	0	0	3	7
<b>Total:</b>	<b>1,527</b>	<b>217</b>	<b>15</b>	<b>18</b>	<b>1</b>	<b>118</b>	<b>1,896</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	234	11	1		244	2
<b>Total Fire Hydrants</b>	<b>234</b>	<b>11</b>	<b>1</b>	<b>0</b>	<b>244</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	35
Number of distribution system valves end of year:	421
Number of distribution valves operated during year:	55

### WATER OPERATING SECTION FOOTNOTES

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#### Water Operation & Maintenance Expenses (Page W-05)

**PER REVIEW RESPONSE:**

**Account 580: Operation Supervision and Engineering**

Beginning in 1999, we switched from Class C to Class AB accounting and reporting. At the start of 2000, we discovered that most of the 1999 charges to 580 would be more appropriately charged to 588 Miscellaneous Distribution Expenses. We adjusted our accounting in 2000 and have been following it since.

**Account 588: Miscellaneous Distribution Expenses**

The increase from 1999 to 2000 was primarily attributed to the changes noted in the explanation noted above.

**Account 592: Maintenance of Station Equipment**

We had the reclosers tested/repaired and the overcurrent relays tested at Sub #1 in 1999. We did not have any such work done in 2000.

**Account 903: Customer Records and Collection Expense**

We had a Billing Clerk retire in 1999 and an Accountant retire in 2000. We hired the two replacements several months prior to the actual retirement dates and ended up paying for additional (duplicate) staff personnel during the training periods, primarily in 1999.

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#### Water Utility Plant in Service (Page W-08)

346.1 Meters - Beginning Balance \$197,093, Additions 9,769, Retirements 19,056, Ending Balance \$187,806.

346.2 Handheld Meters - Beginning Balance \$10,811, Ending Balance \$10,811.

392 Trans.Equip. pre 1991 - Beginning Balance \$4,218, Ending Balance \$4,218.

392.1 Trans.Equip. After 91 - Beginning Balance \$39,185, Additions 12,231, Retirement 7,226, ending Balance \$44,190.

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#### Accumulated Provision for Depreciation - Water (Page W-10)

346.1 Meters - Beginning Balance \$95,206, Accruals 9.680, Retirements 19,056, Ending Balance \$85,830.

346.2 Handheld Meters - Beginning Balance \$7,567, Accruals 1,081, Ending Balance \$8,648.

392 Trans. Equip pre 1991 - Beginning Balance \$5,970, Ending Balance \$5,970.

392.1 Trans. Equip after 91 - Beginning Balance \$16,501, Accruals 4,377, Retirements 7,226, Ending Balance \$13,652.

349 & 394 Column (c) Depreciation Rate listed at 100% means the asset is fully depreciated.

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#### Water Mains (Page W-17)

MAINS FINANCED BY UTILITY & DEVELOPER

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

SERVICES FINANCED BY UTILITY & DEVELOPER

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### Hydrants and Distribution System Valves (Page W-20)

HYDRANTS FINANCED BY UTILITY AND DEVELOPER  
WE WERE UNABLE TO EXERCISE 50% OF WATER MAIN VALVES & HYDRANTS BECAUSE OF  
LACK OF MAN POWER.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	3,218,707	1
<b>Total Sales of Electricity</b>	<b>3,218,707</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	7,010	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	20,486	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	858	7
<b>Total Other Operating Revenues</b>	<b>28,354</b>	
<b>Total Operating Revenues</b>	<b>3,247,061</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	2,226,198	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	95,603	10
Customer Accounts Expenses (901-905)	70,066	11
Sales Expenses (911-916)	12,472	12
Administrative and General Expenses (920-932)	222,245	13
<b>Total Operation and Maintenance Expenses</b>	<b>2,626,584</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	195,318	14
Amortization Expense (404-407)		15
Taxes (408)	171,410	16
<b>Total Other Expenses</b>	<b>366,728</b>	
<b>Total Operating Expenses</b>	<b>2,993,312</b>	
<b>NET OPERATING INCOME</b>	<b>253,749</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	7,010	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>7,010</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTRACT RENTAL	20,486	5
<b>Total Rent from Electric Property (454)</b>	<b>20,486</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES & USE DISCOUNT	858	7
<b>Total Other Electric Revenues (456)</b>	<b>858</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>		<b>Amount (b)</b>
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	2,226,198	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>2,226,198</b>	
<b>Total Power Production Expenses</b>	<b>2,226,198</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	416	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	4,509	52
Overhead Line Expenses (583)	3,792	53
Underground Line Expenses (584)	4,735	54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)	4,513	56
Customer Installations Expenses (587)	1,995	57
Miscellaneous Distribution Expenses (588)	42,062	58
Rents (589)	151	59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)	127	61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	13,854	63
Maintenance of Underground Lines (594)	5,667	64
Maintenance of Line Transformers (595)	1,402	65
Maintenance of Street Lighting and Signal Systems (596)	5,410	66
Maintenance of Meters (597)	6,970	67
Maintenance of Miscellaneous Distribution Plant (598)		68
<b>Total Distribution Expenses</b>	<b>95,603</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	12,653	70
Customer Records and Collection Expenses (903)	52,178	71
Uncollectible Accounts (904)	5,235	72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>70,066</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)	12,472	75
Advertising Expenses (913)		76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		<b>77</b>
<b>Total Sales Expenses</b>	<b>12,472</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	52,981	<b>78</b>
Office Supplies and Expenses (921)	17,868	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		<b>80</b>
Outside Services Employed (923)	20,610	<b>81</b>
Property Insurance (924)	8,811	<b>82</b>
Injuries and Damages (925)	5,340	<b>83</b>
Employee Pensions and Benefits (926)	65,434	<b>84</b>
Regulatory Commission Expenses (928)	1,290	<b>85</b>
Duplicate Charges -- Credit (929)		<b>86</b>
Miscellaneous General Expenses (930)	26,895	<b>87</b>
Rents (931)		<b>88</b>
Maintenance of General Plant (932)	23,016	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>222,245</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,626,584</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		143,630	1
Social Security		21,111	2
Wisconsin Gross Receipts Tax		2,747	3
PSC Remainder Assessment		3,922	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>171,410</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.255590				3
County tax rate	mills		5.195740				4
Local tax rate	mills		13.411080				5
School tax rate	mills		13.226900				6
Voc. school tax rate	mills		1.865190				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>33.954500</b>				10
Less: state credit	mills		2.174960				11
<b>Net tax rate</b>	mills		<b>31.779540</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>13.411080</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.092090</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>28.503170</b>				17
<b>Total Tax Rate</b>	mills		<b>33.954500</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.839452</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.779540</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>26.677396</b>				21
Utility Plant, Jan. 1	\$	<b>6,559,293</b>	6,559,293				22
Materials & Supplies	\$	<b>228,940</b>	228,940				23
<b>Subtotal</b>	\$	<b>6,788,233</b>	<b>6,788,233</b>				24
Less: Plant Outside Limits	\$	<b>22,700</b>	22,700				25
<b>Taxable Assets</b>	\$	<b>6,765,533</b>	<b>6,765,533</b>				26
Assessment Ratio	dec.		0.782510				27
<b>Assessed Value</b>	\$	<b>5,294,097</b>	<b>5,294,097</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>26.677396</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>141,233</b>	<b>141,233</b>				30
Tax Equivalent per 1994 PSC Report	\$	143,630					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>143,630</b>					34

### ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

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

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	101,828	215	34
Structures and Improvements (361)	3,829		35
Station Equipment (362)	1,096,497		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	818,301	1,106	38
Overhead Conductors and Devices (365)	667,023	3,845	39
Underground Conduit (366)	37,270	23,117	40
Underground Conductors and Devices (367)	557,663	77,836	41
Line Transformers (368)	596,184	34,741	42
Services (369)	317,232	12,964	43
Meters (370)	338,714	15,784	44
Installations on Customers' Premises (371)	124,951	1,487	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	256,601	1,363	47
<b>Total Distribution Plant</b>	<b>4,916,093</b>	<b>172,458</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	12,114		48
Structures and Improvements (390)	993,131		49
Office Furniture and Equipment (391)	27,986		50
Computer Equipment (391.1)	42,062	4,770	51
Transportation Equipment (392)	197,498	12,231	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	36,882		54
Laboratory Equipment (395)	29,068		55
Power Operated Equipment (396)	152,512	9,953	56
Communication Equipment (397)	151,947	3,035	57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			102,043 34
Structures and Improvements (361)			3,829 35
Station Equipment (362)			1,096,497 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	961		818,446 38
Overhead Conductors and Devices (365)	918		669,950 39
Underground Conduit (366)			60,387 40
Underground Conductors and Devices (367)	1,835		633,664 41
Line Transformers (368)	2,721		628,204 42
Services (369)	692		329,504 43
Meters (370)	3,590		350,908 44
Installations on Customers' Premises (371)			126,438 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			257,964 47
<b>Total Distribution Plant</b>	<b>10,717</b>	<b>0</b>	<b>5,077,834</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			12,114 48
Structures and Improvements (390)			993,131 49
Office Furniture and Equipment (391)	2,273		25,713 50
Computer Equipment (391.1)	16,463		30,369 51
Transportation Equipment (392)	7,930		201,799 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			36,882 54
Laboratory Equipment (395)	358		28,710 55
Power Operated Equipment (396)			162,465 56
Communication Equipment (397)			154,982 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,643,200</b>	<b>29,989</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,559,293</b>	<b>202,447</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>6,559,293</b>	<b>202,447</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>27,024</b>	<b>0</b>	<b>1,646,165</b>
<b>Total utility plant in service directly assignable</b>	<b>37,741</b>	<b>0</b>	<b>6,723,999</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>37,741</b>	<b>0</b>	<b>6,723,999</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	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
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

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

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

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	2,883	2.90%	111	27
Station Equipment (362)	352,221	2.50%	27,412	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	403,289	3.33%	27,252	30
Overhead Conductors and Devices (365)	299,628	3.15%	21,102	31
Underground Conduit (366)	2,939	2.50%	1,221	32
Underground Conductors and Devices (367)	177,908	2.86%	17,036	33
Line Transformers (368)	250,058	2.86%	17,509	34
Services (369)	201,009	3.33%	10,768	35
Meters (370)	184,400	3.60%	12,414	36
Installations on Customers' Premises (371)	69,749	5.50%	6,913	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	175,257	4.10%	10,549	39
<b>Total Distribution Plant</b>	<b>2,119,341</b>		<b>152,287</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	165,746	2.00%	19,863	40
Office Furniture and Equipment (391)	15,421	5.40%	1,450	41
Computer Equipment (391.1)	14,580	14.30%	5,179	42
Transportation Equipment (392)	178,728	6.67%	13,317	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	45,089	100.00%		45
Laboratory Equipment (395)	19,868	5.00%	1,444	46
Power Operated Equipment (396)	121,840	6.67%	9,057	47
Communication Equipment (397)	60,205	6.70%	10,282	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>621,477</b>		<b>60,592</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,740,818</b>		<b>212,879</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
361					2,994	27
362					379,633	28
363					0	29
364	961	384	142		429,338	30
365	918	39	3		319,776	31
366			275		4,435	32
367	1,835	17	155		193,247	33
368	2,721		931		265,777	34
369	692	222	17		210,880	35
370	3,590				193,224	36
371					76,662	37
372					0	38
373					185,806	39
	<b>10,717</b>	<b>662</b>	<b>1,523</b>	<b>0</b>	<b>2,261,772</b>	
390					185,609	40
391	2,273				14,598	41
391.1	16,463	75			3,221	42
392	7,930				184,115	43
393					0	44
394					45,089	45
395	358				20,954	46
396					130,897	47
397					70,487	48
398					0	49
399					0	50
	<b>27,024</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>654,970</b>	
	<b>37,741</b>	<b>737</b>	<b>1,523</b>	<b>0</b>	<b>2,916,742</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>2,740,818</u></u>		<u><u>212,879</u></u>

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>37,741</b>	<b>737</b>	<b>1,523</b>	<b>0</b>	<b>2,916,742</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	1.23	15.23	1
7.2/12.5 kV (12kV)		3.86	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
240V	0.13	15.27	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		2.70	5
7.2/12.5 kV (12kV)		5.20	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
240V		0.75	8
<b>Transmission System</b>			
34.5 kV			9
69 kV		2.20	10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0 4</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0 9</b>
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0 13</b>
<b>Total customers on rural lines at end of year</b>	<b>0 14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	9,566	Friday	01/21/2000	09:00	5,223	1
February	02	9,166	Friday	02/18/2000	08:00	4,701	2
March	03	8,620	Thursday	03/16/2000	10:00	4,701	3
April	04	8,445	Wednesday	04/19/2000	11:00	4,221	4
May	05	9,033	Wednesday	05/24/2000	11:00	4,644	5
June	06	10,212	Friday	06/09/2000	12:00	4,913	6
July	07	10,758	Friday	07/14/2000	11:00	4,997	7
August	08	11,643	Tuesday	08/15/2000	14:00	5,527	8
September	09	10,980	Friday	09/01/2000	14:00	4,725	9
October	10	9,084	Wednesday	10/25/2000	12:00	4,735	10
November	11	9,326	Wednesday	11/15/2000	11:00	4,709	11
December	12	9,990	Wednesday	12/13/2000	18:00	5,203	12
<b>Total</b>		<b>116,823</b>				<b>58,299</b>	

**System Name** COLUMBUS 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.

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	58,299	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>58,299</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	55,746	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>55,746</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	2,553	27
<b>Total Energy Losses</b>	<b>2,553</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.3791%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>58,299</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,968	15,353	1
<b>Total Sales for Residential Sales</b>		<b>1,968</b>	<b>15,353</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	19	5,208	2
LARGE POWER	CP-2	12	15,966	3
INDUSTRIAL POWER	CP-3	1	10,579	4
COMMERCIAL	GS-1	348	7,894	5
CWL PUMPING	GS-1	1	297	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>381</b>	<b>39,944</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	2	437	7
ATHLETIC LIGHTING	MS-2	1	12	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>3</b>	<b>449</b>	
<b>Sales for Resale</b>				
NONE				9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>2,352</b>	<b>55,746</b>	

**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)	
		1,091,873	12,106	<b>1,103,979</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>1,091,873</b>	<b>12,106</b>	<b>1,103,979</b>	
18,135	21,134	277,222	3,717	<b>280,939</b>	<b>2</b>
42,002	48,697	740,369	11,830	<b>752,199</b>	<b>3</b>
25,851	27,728	443,294	9,340	<b>452,634</b>	<b>4</b>
		541,286	6,042	<b>547,328</b>	<b>5</b>
		18,704	201	<b>18,905</b>	<b>6</b>
<b>85,988</b>	<b>97,559</b>	<b>2,020,875</b>	<b>31,130</b>	<b>2,052,005</b>	
		61,846	185	<b>62,031</b>	<b>7</b>
		656	36	<b>692</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>62,502</b>	<b>221</b>	<b>62,723</b>	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>
<b>85,988</b>	<b>97,559</b>	<b>3,175,250</b>	<b>43,457</b>	<b>3,218,707</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	TOTALIZED				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69,000				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	116,823				6
Average load factor	<b>68.3659%</b>				7
Total Cost of Purchased Power	2,226,198				8
Average cost per kWh	<b>0.0382</b>				9
On-Peak Hours (if applicable)	07:00 - 21:00				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	2,570	2,653			12
February	2,417	2,283			13
March	2,493	2,209			14
April	2,102	2,120			15
May	2,430	2,215			16
June	2,573	2,339			17
July	2,394	2,604			18
August	2,971	2,556			19
September	2,305	2,421			20
October	2,432	2,304			21
November	2,420	2,289			22
December	2,452	2,751			23
<b>Total kWh (000)</b>	<b>29,559</b>	<b>28,744</b>			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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

### HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Operating Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

### SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	SUB #1	SUB #2	SUB #3	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	4
Capacity of Transformers in kVA	7,500	7,500	10,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	6,044	5,225	2,962	7
Dt and Hr of Such Maximum Demand	08/31/2000 20:00	12/21/2000 18:00	08/14/2000 13:00	8 9
Kwh Output	23,146	20,724	14,433	10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
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	2,562	685	40,381	1
Acquired during year	121	17	1,526	2
<b>Total</b>	<b>2,683</b>	<b>702</b>	<b>41,907</b>	<b>3</b>
Retired during year	66			4
Sales, transfers or adjustments increase (decrease)		(3)	(300)	5
<b>Number end of year</b>	<b>2,617</b>	<b>699</b>	<b>41,607</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	2,366	598	34,922	8
In utility's use	10	10	831	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	241	91	5,854	12
<b>Total end of year</b>	<b>2,617</b>	<b>699</b>	<b>41,607</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	413	285,798	1
Sodium Vapor	150	153	113,019	2
<b>Total</b>		<b>566</b>	<b>398,817</b>	
<b>Ornamental</b>				
Sodium Vapor	100	40	27,840	3
Sodium Vapor	250	4	6,972	4
<b>Total</b>		<b>44</b>	<b>34,812</b>	
<b>Other</b>				
NONE				5
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

370.1 Meters - Beginning Balance \$334,337, Additions 15,784, Retirements 3,590, Ending Balance \$346,531.

370.2 Handheld Meters - Beginning Balance \$4,375, Ending Balance \$4,375.

396 Power Oper. Equip. Pre 1991 - Beginning Balance \$93,600, Ending Balance \$93,600.

396.1 Power Oper. Equip. After 91 - Beginning Balance \$58,912, Additions, 9,953, Ending Balance \$68,865.

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

370.1 Meters - Beginning Balance \$183,020, Accrual 12,256, Ret. 3,590, Ending Balance 191,686.

370.2 Hand-held Meters - Beginning Balance \$1,380, Accrual 158, Ending Balance \$1,538.

396 Power Oper. Equip. Pre 1991 - Beginning Balance \$88,804, Accrual 4,796, Ending Balance \$93,600.

396.1 Power Oper. Equip. After 91 - Beginning Balance \$33,036, Accrual 4,261, Ending Balance \$37,297.

394 Column (c) Depreciation Rate listed at 100% means the asset is fully depreciated.

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### Transmission and Distribution Lines (Page E-10)

69kV TRANSMISSION LINE IS CONSIDERED DISTRIBUTION PLANT ELSEWHERE IN REPORT

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