



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF HARTFORD UTILITIES

Principal Office: 109 NORTH MAIN STREET
HARTFORD, WI 53027

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

TABLE OF CONTENTS

| Schedule Name | Page |
|--|------|
| General Rules for Reporting | i |
| Signature Page | ii |
| Table of Contents | iii |
| Identification and Ownership | iv |
| | |
| FINANCIAL SECTION | |
| Income Statement | F-01 |
| Income Statement Account Details | F-02 |
| Income from Merchandising, Jobbing & Contract Work (Accts. 415-416) | F-03 |
| Revenues Subject to Wisconsin Remainder Assessment | F-04 |
| Distribution of Total Payroll | F-05 |
| Balance Sheet | F-06 |
| Net Utility Plant | F-07 |
| Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) | F-08 |
| Net Nonutility Property (Accts. 121 & 122) | F-09 |
| Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144) | F-10 |
| Materials and Supplies | F-11 |
| Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) | F-12 |
| Capital Paid in by Municipality (Acct. 200) | F-13 |
| Bonds (Acct. 221) | F-14 |
| Notes Payable & Miscellaneous Long-Term Debt | F-15 |
| Taxes Accrued (Acct. 236) | F-16 |
| Interest Accrued (Acct. 237) | F-17 |
| Contributions in Aid of Construction (Account 271) | F-18 |
| Balance Sheet End-of-Year Account Balances | F-19 |
| Return on Rate Base Computation | F-20 |
| Return on Proprietary Capital Computation | F-21 |
| Important Changes During the Year | F-22 |
| Financial Section Footnotes | F-23 |
| | |
| WATER OPERATING SECTION | |
| Water Operating Revenues & Expenses | W-01 |
| Water Operating Revenues - Sales of Water | W-02 |
| Sales for Resale (Acct. 466) | W-03 |
| Other Operating Revenues (Water) | W-04 |
| Water Operation & Maintenance Expenses | W-05 |
| Taxes (Acct. 408 - Water) | W-06 |
| Property Tax Equivalent (Water) | W-07 |
| Water Utility Plant in Service | W-08 |
| Source of Supply, Pumping and Purchased Water Statistics | W-10 |
| Sources of Water Supply - Ground Waters | W-11 |
| Sources of Water Supply - Surface Waters | W-12 |
| Pumping & Power Equipment | W-13 |
| Reservoirs, Standpipes & Water Treatment | W-14 |
| Water Mains | W-15 |
| Water Services | W-16 |
| Meters | W-17 |
| Hydrants and Distribution System Valves | W-18 |
| Water Operating Section Footnotes | W-19 |

TABLE OF CONTENTS

| Schedule Name | Page |
|--|-------------|
| ELECTRIC OPERATING SECTION | |
| Electric Operating Revenues & Expenses | E-01 |
| Other Operating Revenues (Electric) | E-02 |
| Electric Operation & Maintenance Expenses | E-03 |
| Taxes (Acct. 408 - Electric) | E-04 |
| Property Tax Equivalent (Electric) | E-05 |
| Electric Utility Plant in Service | E-06 |
| Transmission and Distribution Lines | E-08 |
| Rural Line Customers | E-09 |
| Monthly Peak Demand and Energy Usage | E-10 |
| Electric Energy Account | E-11 |
| Sales of Electricity by Rate Schedule | E-12 |
| Purchased Power Statistics | E-14 |
| Production Statistics Totals | E-15 |
| Production Statistics | E-16 |
| Internal Combustion Generation Plants | E-17 |
| Steam Production Plants | E-17 |
| Hydraulic Generating Plants | E-19 |
| Substation Equipment | E-21 |
| Electric Distribution Meters & Line Transformers | E-22 |
| Street Lighting Equipment | E-23 |
| Electric Operating Section Footnotes | E-24 |

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HARTFORD UTILITIES

Utility Address: 109 NORTH MAIN STREET
HARTFORD, WI 53027

When was utility organized? 10/24/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GARY K KOPPELBERGER

Title: CITY ADMINISTRATOR

Office Address:

109 NORTH MAIN STREET
HARTFORD, WI 53027

Telephone: (414) 673 - 8204

Fax Number: (414) 673 - 8218

E-mail Address: gkoppel@nconnect.net

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 12/31/1999

Period covered by most recent audit: CALENDAR YEAR 1999

Names and titles of utility management including manager or superintendent:

Name: GARY KENNETH KOPPELBERGER

Title: CITY ADMINISTRATOR

Office Address:

109 NORTH MAIN STREET
HARTFORD, WI 53027

Telephone: (262) 673 - 8204

Fax Number: (262) 673 - 8218

E-mail Address: gkoppel@nconnect.net

Name of utility commission/committee: HARTFORD COMMON COUNCIL

Names of members of utility commission/committee:

- HON MURLIN BERND, ALDERPERSON
- HON WILLIAM GEE, ALDERPERSON
- HON DAVID HANSEN, ALDERPERSON
- HON DENNIS HEGY, ALDERPERSON
- HON JACKI LOKKEN, ALDERPERSON
- HON BRIAN RAHN, ALDERPERSON
- HON JOAN RUSSELL, ALDERPERSON
- HON CHARLES SHORTT, ALDERPERSON
- HON CHARLES STEINMETZ, ALDERPERSON

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:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

| Particulars (a) | This Year (b) | Last Year (c) | |
|--|-------------------|-------------------|----|
| UTILITY OPERATING INCOME | | | |
| Operating Revenues (400) | 12,546,487 | 11,155,037 | 1 |
| Operating Expenses: | | | |
| Operation and Maintenance Expense (401-402) | 9,891,393 | 9,261,768 | 2 |
| Depreciation Expense (403) | 881,673 | 831,417 | 3 |
| Amortization Expense (404-407) | 0 | 7,741 | 4 |
| Taxes (408) | 616,318 | 597,581 | 5 |
| Total Operating Expenses | 11,389,384 | 10,698,507 | |
| Net Operating Income | 1,157,103 | 456,530 | |
| Income from Utility Plant Leased to Others (412-413) | 0 | 0 | 6 |
| Utility Operating Income | 1,157,103 | 456,530 | |
| OTHER INCOME | | | |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 45,381 | 38,040 | 7 |
| Income from Nonutility Operations (417) | 0 | 0 | 8 |
| Nonoperating Rental Income (418) | 0 | 0 | 9 |
| Interest and Dividend Income (419) | 355,496 | 393,827 | 10 |
| Miscellaneous Nonoperating Income (421) | 0 | 0 | 11 |
| Total Other Income | 400,877 | 431,867 | |
| Total Income | 1,557,980 | 888,397 | |
| MISCELLANEOUS INCOME DEDUCTIONS | | | |
| Miscellaneous Amortization (425) | 0 | 0 | 12 |
| Other Income Deductions (426) | 0 | 0 | 13 |
| Total Miscellaneous Income Deductions | 0 | 0 | |
| Income Before Interest Charges | 1,557,980 | 888,397 | |
| INTEREST CHARGES | | | |
| Interest on Long-Term Debt (427) | 685,492 | 677,360 | 14 |
| Amortization of Debt Discount and Expense (428) | 44,608 | 44,323 | 15 |
| Amortization of Premium on Debt--Cr. (429) | 0 | 0 | 16 |
| Interest on Debt to Municipality (430) | 0 | 0 | 17 |
| Other Interest Expense (431) | 0 | 0 | 18 |
| Interest Charged to Construction--Cr. (432) | 0 | 0 | 19 |
| Total Interest Charges | 730,100 | 721,683 | |
| Net Income | 827,880 | 166,714 | |
| EARNED SURPLUS | | | |
| Unappropriated Earned Surplus (Beginning of Year) (216) | 8,638,500 | 8,503,812 | 20 |
| Balance Transferred from Income (433) | 827,880 | 166,714 | 21 |
| Miscellaneous Credits to Surplus (434) | 0 | 0 | 22 |
| Miscellaneous Debits to Surplus--Debit (435) | 9,554 | 0 | 23 |
| Appropriations of Surplus--Debit (436) | 0 | 0 | 24 |
| Appropriations of Income to Municipal Funds--Debit (439) | 23,093 | 32,026 | 25 |
| Total Unappropriated Earned Surplus End of Year (216) | 9,433,733 | 8,638,500 | |

INCOME STATEMENT ACCOUNT DETAILS

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

| Description of Item (a) | Amount (b) | |
|--|----------------|----|
| Revenues from Utility Plant Leased to Others (412): | | |
| NONE | | 1 |
| Total (Acct. 412): | 0 | |
| Expenses of Utility Plant Leased to Others (413): | | |
| NONE | | 2 |
| Total (Acct. 413): | 0 | |
| Income from Nonutility Operations (417): | | |
| NONE | | 3 |
| Total (Acct. 417): | 0 | |
| Nonoperating Rental Income (418): | | |
| NONE | | 4 |
| Total (Acct. 418): | 0 | |
| Interest and Dividend Income (419): | | |
| INTEREST ON INVESTMENTS | 354,156 | 5 |
| INTEREST ON SPECIAL ASSESSMENTS | 1,340 | 6 |
| Total (Acct. 419): | 355,496 | |
| Miscellaneous Nonoperating Income (421): | | |
| NONE | | 7 |
| Total (Acct. 421): | 0 | |
| Miscellaneous Amortization (425): | | |
| NONE | | 8 |
| Total (Acct. 425): | 0 | |
| Other Income Deductions (426): | | |
| NONE | | 9 |
| Total (Acct. 426): | 0 | |
| Miscellaneous Credits to Surplus (434): | | |
| NONE | | 10 |
| Total (Acct. 434): | 0 | |
| Miscellaneous Debits to Surplus (435): | | |
| 1999 AUDIT ADJUSTMENT | 9,554 | 11 |
| Total (Acct. 435)--Debit: | 9,554 | |
| Appropriations of Surplus (436): | | |
| Detail appropriations to (from) account 215 | | 12 |
| Total (Acct. 436)--Debit: | 0 | |
| Appropriations of Income to Municipal Funds (439): | | |
| CONTRIBUTION OF ELECTRICAL WORK FOR NEW CITY REC CENTER | 23,093 | 13 |
| Total (Acct. 439)--Debit: | 23,093 | |

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

| Particulars (a) | Water (b) | Electric (c) | Sewer (d) | Gas (e) | Total (f) | |
|--|----------------------|-------------------------|----------------------|--------------------|----------------------|----------|
| Revenues (account 415) | 2,561 | 153,687 | | | 156,248 | 1 |
| Costs & Expenses of Merchandising, Jobbing and Contract Work (416): | | | | | | |
| Cost of merchandise sold | 1,182 | 92,828 | | | 94,010 | 2 |
| Payroll | 409 | 4,970 | | | 5,379 | 3 |
| Materials | 672 | 9,189 | | | 9,861 | 4 |
| Taxes | 26 | 309 | | | 335 | 5 |
| Other (list by major classes): | | | | | | |
| PENSION AND BENEFITS | 186 | 1,096 | | | 1,282 | 6 |
| Total costs and expenses | 2,475 | 108,392 | 0 | 0 | 110,867 | |
| Net income (or loss) | 86 | 45,295 | 0 | 0 | 45,381 | |

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

| Description (a) | Water Utility (b) | Electric Utility (c) | Sewer Utility (Regulated Only) (d) | Gas Utility (e) | Total (f) | |
|--|-------------------------|----------------------------|---|-----------------------|-------------------|---|
| Total operating revenues | 1,930,332 | 10,616,155 | 0 | 0 | 12,546,487 | 1 |
| Less: interdepartmental sales | 0 | 43,671 | 0 | 0 | 43,671 | 2 |
| Less: interdepartmental rents | 0 | 0 | | 0 | 0 | 3 |
| Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.) | 0 | | | | 0 | 4 |
| Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained | | 965 | | | 965 | 5 |
| Other Increases or (Decreases) to Operating Revenues - Specify: | | | | | | |
| NONE | | | | | 0 | 6 |
| Revenues subject to Wisconsin Remainder Assessment | 1,930,332 | 10,571,519 | 0 | 0 | 12,501,851 | |

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 | 281,667 | 45,388 | 327,055 | 1 |
| Electric operating expenses | 332,962 | 118,428 | 451,390 | 2 |
| Gas operating expenses | | | 0 | 3 |
| Heating operating expenses | | | 0 | 4 |
| Sewer operating expenses | | | 0 | 5 |
| Merchandising and jobbing | 5,379 | | 5,379 | 6 |
| Other nonutility expenses | | | 0 | 7 |
| Water utility plant accounts | 34,673 | | 34,673 | 8 |
| Electric utility plant accounts | 191,464 | | 191,464 | 9 |
| Gas utility plant accounts | | | 0 | 10 |
| Heating utility plant accounts | | | 0 | 11 |
| Sewer utility plant accounts | | | 0 | 12 |
| Accum. prov. for depreciation of water plant | | | 0 | 13 |
| Accum. prov. for depreciation of electric plant | | | 0 | 14 |
| Accum. prov. for depreciation of gas plant | | | 0 | 15 |
| Accum. prov. for depreciation of heating plant | | | 0 | 16 |
| Accum. prov. for depreciation of sewer plant | | | 0 | 17 |
| Clearing accounts | 163,816 | (163,816) | 0 | 18 |
| All other accounts | | | 0 | 19 |
| Total Payroll | 1,009,961 | 0 | 1,009,961 | |

BALANCE SHEET

| Assets and Other Debits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|--|--|--|-----------|
| UTILITY PLANT | | | |
| Utility Plant (100) | 34,098,815 | 30,478,579 | 1 |
| Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110) | 7,688,721 | 6,565,443 | 2 |
| Net Utility Plant | 26,410,094 | 23,913,136 | |
| OTHER PROPERTY AND INVESTMENTS | | | |
| Nonutility Property (121) | 1,682 | 1,682 | 3 |
| Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122) | 0 | 0 | 4 |
| Net Nonutility Property | 1,682 | 1,682 | |
| Investment in Municipality (123) | 0 | 0 | 5 |
| Other Investments (124) | 265,558 | 276,740 | 6 |
| Special Funds (125) | 2,434,728 | 3,245,617 | 7 |
| Total Other Property and Investments | 2,701,968 | 3,524,039 | |
| CURRENT AND ACCRUED ASSETS | | | |
| Cash and Working Funds (131) | 12,852 | 50 | 8 |
| Temporary Cash Investments (132) | 0 | 0 | 9 |
| Notes Receivable (141) | 0 | 0 | 10 |
| Customer Accounts Receivable (142) | 1,228,114 | 1,003,736 | 11 |
| Other Accounts Receivable (143) | 178,127 | 101,252 | 12 |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144) | 965 | 0 | 13 |
| Receivables from Municipality (145) | 6,096,117 | 5,737,301 | 14 |
| Materials and Supplies (150) | 796,671 | 664,538 | 15 |
| Prepayments (165) | 116,197 | 267,399 | 16 |
| Other Current and Accrued Assets (170) | | 0 | 17 |
| Total Current and Accrued Assets | 8,427,113 | 7,774,276 | |
| DEFERRED DEBITS | | | |
| Unamortized Debt Discount and Expense (181) | 670,423 | 685,503 | 18 |
| Extraordinary Property Losses (182) | 0 | 0 | 19 |
| Other Deferred Debits (183) | 0 | 0 | 20 |
| Total Deferred Debits | 670,423 | 685,503 | |
| Total Assets and Other Debits | 38,209,598 | 35,896,954 | |

BALANCE SHEET

| Liabilities and Other Credits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|--|--|--|-----------|
| PROPRIETARY CAPITAL | | | |
| Capital Paid in by Municipality (200) | 3,638,347 | 1,174,478 | 21 |
| Appropriated Earned Surplus (215) | | 0 | 22 |
| Unappropriated Earned Surplus (216) | 9,433,733 | 8,638,500 | 23 |
| Total Proprietary Capital | 13,072,080 | 9,812,978 | |
| LONG-TERM DEBT | | | |
| Bonds (221) | 13,725,000 | 13,155,000 | 24 |
| Advances from Municipality (223) | 0 | 0 | 25 |
| Other Long-Term Debt (224) | 28,525 | 36,937 | 26 |
| Total Long-Term Debt | 13,753,525 | 13,191,937 | |
| CURRENT AND ACCRUED LIABILITIES | | | |
| Notes Payable (231) | 0 | 0 | 27 |
| Accounts Payable (232) | 968,197 | 725,909 | 28 |
| Payables to Municipality (233) | 0 | 852,333 | 29 |
| Customer Deposits (235) | 2,159 | 4,222 | 30 |
| Taxes Accrued (236) | 31,563 | 104 | 31 |
| Interest Accrued (237) | 351,549 | 333,368 | 32 |
| Other Current and Accrued Liabilities (238) | 108,781 | 110,730 | 33 |
| Total Current and Accrued Liabilities | 1,462,249 | 2,026,666 | |
| DEFERRED CREDITS | | | |
| Unamortized Premium on Debt (251) | 0 | 0 | 34 |
| Customer Advances for Construction (252) | | | 35 |
| Other Deferred Credits (253) | 4,002,043 | 5,955,983 | 36 |
| Total Deferred Credits | 4,002,043 | 5,955,983 | |
| OPERATING RESERVES | | | |
| Property Insurance Reserve (261) | | | 37 |
| Injuries and Damages Reserve (262) | | | 38 |
| Pensions and Benefits Reserve (263) | | | 39 |
| Miscellaneous Operating Reserves (265) | | | 40 |
| Total Operating Reserves | 0 | 0 | |
| CONTRIBUTIONS IN AID OF CONSTRUCTION | | | |
| Contributions in Aid of Construction (271) | 5,919,701 | 4,909,390 | 41 |
| Total Liabilities and Other Credits | 38,209,598 | 35,896,954 | |

NET UTILITY PLANT

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

| Particulars (a) | Water (b) | Sewer (c) | Gas (d) | Electric (e) | |
|--|--------------|--------------|------------|-----------------|----|
| Plant Accounts: | | | | | |
| Utility Plant in Service (101) | 16,222,443 | 0 | 0 | 15,498,094 | 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) | 2,590 | | | | 5 |
| Completed Construction not Classified (106) | | | | | 6 |
| Construction Work in Progress (107) | 729,363 | 0 | | 1,646,325 | 7 |
| Utility Plant Acquisition Adjustments (108) | | | | | 8 |
| Other Utility Plant Adjustments (109) | | | | | 9 |
| Total Utility Plant | 16,954,396 | 0 | 0 | 17,144,419 | |
| Accumulated Provision for Depreciation and Amortization: | | | | | |
| Accumulated Provision for Depreciation of Utility Plant in Service (110) | 2,838,268 | 0 | 0 | 4,850,453 | 10 |
| Total Accumulated Provision | 2,838,268 | 0 | 0 | 4,850,453 | |
| Net Utility Plant | 14,116,128 | 0 | 0 | 12,293,966 | |

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

| Particulars (a) | Water (b) | Electric (c) | (d) | (e) | Total (f) | |
|-------------------------------------|------------------|------------------|----------|----------|------------------|-----------|
| Balance first of year | 2,233,086 | 4,332,357 | | | 6,565,443 | 1 |
| Credits During Year | | | | | | 2 |
| Accruals: | | | | | | 3 |
| Charged depreciation expense (403) | 343,624 | 538,049 | | | 881,673 | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | 16,709 | | | | 16,709 | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| TRANSPORTATION CLEARING | 14,834 | 78,138 | | | 92,972 | 9 |
| Salvage | | 744 | | | 744 | 10 |
| Other credits (specify): | | | | | | 11 |
| ACC DEP OF SHARED METERS | 239,535 | | | | 239,535 | 12 |
| Total credits | 614,702 | 616,931 | 0 | 0 | 1,231,633 | 13 |
| Debits during year | | | | | | 14 |
| Book cost of plant retired | 9,520 | 48,696 | | | 58,216 | 15 |
| Cost of removal | | 50,139 | | | 50,139 | 16 |
| Other debits (specify): | | | | | | 17 |
| | | | | | 0 | 18 |
| Total debits | 9,520 | 98,835 | 0 | 0 | 108,355 | 19 |
| Balance End of Year | 2,838,268 | 4,850,453 | 0 | 0 | 7,688,721 | 20 |
| Composite Depreciation Rate? | No | No | | | | 21 |
| If yes, what is the rate? | | | | | | 22 |

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

| Description (a) | Balance First of Year (b) | Additions During Year (c) | Deductions During Year (d) | Balance End of Year (e) | |
|--|---------------------------------|---------------------------------|----------------------------------|-------------------------------|---|
| Nonregulated sewer plant | 0 | | | 0 | 1 |
| Other (specify): | | | | | |
| LAND AT ABANDONED WELL 8 | 1,682 | | | 1,682 | 2 |
| Total Nonutility Property (121) | 1,682 | 0 | 0 | 1,682 | |
| Less accum. prov. depr. & amort. (122) | 0 | | | 0 | 3 |
| Net Nonutility Property | 1,682 | 0 | 0 | 1,682 | |

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

| Particulars (a) | Amount (b) | |
|--|---------------|---|
| Balance first of year | 0 | 1 |
| Additions: | | |
| Provision for uncollectibles during year | 965 | 2 |
| Collection of accounts previously written off: Utility Customers | | 3 |
| Collection of accounts previously written off: Others | | 4 |
| Total Additions | 965 | |
| Deductions: | | |
| Accounts written off during the year: Utility Customers | | 5 |
| Accounts written off during the year: Others | | 6 |
| Total accounts written off | 0 | |
| Balance end of year | 965 | |

MATERIALS AND SUPPLIES

| Account (a) | Generation (b) | Transmission (c) | Distribution (d) | Other (e) | Total End of Year (f) | Amount Prior Year (g) | |
|-------------------------------|---------------------------|-----------------------------|-----------------------------|----------------------|--------------------------------------|--------------------------------------|---|
| Electric Utility | | | | | | | |
| Fuel for generation | | | | | 0 | 0 | 1 |
| Other | | 152,455 | 609,819 | | 762,274 | 626,538 | 2 |
| Total Electric Utility | | | | | 762,274 | 626,538 | |

| Account | Total End of Year | Amount Prior Year | |
|-------------------------------------|------------------------------|------------------------------|---|
| Electric utility total | 762,274 | 626,538 | 1 |
| Water utility | 34,397 | 38,000 | 2 |
| Sewer utility | | 0 | 3 |
| Gas utility | | 0 | 4 |
| Merchandise | | 0 | 5 |
| Other materials & supplies | | 0 | 6 |
| Total Materials and Supplies | 796,671 | 664,538 | |

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

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

| Debt Issue to Which Related (a) | Written Off During Year | | Balance End of Year (d) | |
|--|-------------------------|---------------------------------------|-------------------------------|---|
| | Amount (b) | Account Charged or Credited (c) | | |
| Unamortized debt discount & expense (181) | | | | |
| 1993 W & E REFUNDING BONDS | 11,748 | 428 | 99,744 | 1 |
| 1993 W & E REVENUE BONDS | 1,742 | 428 | 14,809 | 2 |
| 1998 W & E REVENUE BONDS | 30,133 | 428 | 527,327 | 3 |
| 2000 W & E REVENUE BONDS | 984 | 428 | 28,543 | 4 |
| FISCAL AGENT FEES | 0 | 0 | 0 | 5 |
| Total | | | 670,423 | |
| Unamortized premium on debt (251) | | | | |
| NONE | 0 | 0 | 0 | 6 |
| Total | | | 0 | |

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

| Particulars (a) | Amount (b) | |
|---|-------------------------|---|
| Balance first of year | 1,174,478 | 1 |
| Changes during year (explain): | | |
| TAX INCREMENTAL DISTRICT PROJECT EXPENSES (ELECTRIC | 2,352,922 | 2 |
| BOOK VALUE OF SHARED SEWER METERS | 110,947 | 3 |
| Balance end of year | <u>3,638,347</u> | |

BONDS (ACCT. 221)

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

| Description of Issue (a) | Date of Issue (b) | Final Maturity Date (c) | Interest Rate (d) | Principal Amount End of Year (e) | |
|-----------------------------------|----------------------|----------------------------|----------------------|-------------------------------------|----------|
| 1993 W & E REVENUE BONDS | 07/01/1993 | 07/01/2009 | 4.60% | 785,000 | 1 |
| 1993 W & E REFUNDING BONDS | 08/01/1993 | 07/01/2009 | 4.10% | 3,360,000 | 2 |
| 1998 W & E REVENUE BONDS | 08/01/1998 | 07/01/2018 | 5.05% | 8,580,000 | 3 |
| 2000 W & E REVENUE BONDS | 07/01/2000 | 07/01/2015 | 5.53% | 1,000,000 | 4 |
| Total Bonds (Account 221): | | | | 13,725,000 | |

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

| Account and Description of Obligation (a and b) | Date of Issue (c) | Final Maturity Date (d) | Interest Rate (e) | Principal Amount End of Year (f) | |
|--|----------------------|----------------------------|----------------------|-------------------------------------|---|
| Other Long-Term Debt (224) | | | | | |
| 1994 DSM LOAN - WPPI | 01/21/1994 | 01/21/2004 | 2.00% | 28,525 | 1 |
| Total for Account 224 | | | | 28,525 | |

TAXES ACCRUED (ACCT. 236)

| Particulars (a) | Amount (b) | |
|---|------------------|---|
| Balance first of year | 104 | 1 |
| Accruals: | | |
| Charged water department expense | 306,016 | 2 |
| Charged electric department expense | 840,013 | 3 |
| Charged sewer department expense | | 4 |
| Other (explain): | | |
| NONE | | 5 |
| Total Accruals and other credits | 1,146,029 | |
| Taxes paid during year: | | |
| County, state and local taxes | 1,031,029 | 6 |
| Social Security taxes | 69,253 | 7 |
| PSC Remainder Assessment | 14,288 | 8 |
| Other (explain): | | |
| NONE | | 9 |
| Total payments and other debits | 1,114,570 | |
| Balance end of year | 31,563 | |

INTEREST ACCRUED (ACCT. 237)

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

| Description of Issue (a) | Interest Accrued Balance First of Year (b) | Interest Accrued During Year (c) | Interest Paid During Year (d) | Interest Accrued Balance End of Year (e) | |
|---|---|--|-------------------------------------|---|---|
| Bonds (221) | | | | | |
| NONE | 0 | | | 0 | 1 |
| 2000 REVENUE BONDS | 0 | 27,831 | 0 | 27,831 | 2 |
| 1993 REVENUE BONDS | 23,839 | 46,118 | 47,678 | 22,279 | 3 |
| 1993 REFUNDING BOND | 92,714 | 178,608 | 185,428 | 85,894 | 4 |
| 1998 REVENUE BONDS | 216,670 | 432,103 | 433,340 | 215,433 | 5 |
| Subtotal | 333,223 | 684,660 | 666,446 | 351,437 | |
| Advances from Municipality (223) | | | | | |
| NONE | 0 | | | 0 | 6 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Other Long-Term Debt (224) | | | | | |
| CUSTOMER DEPOSITS | 0 | 189 | 189 | 0 | 7 |
| 1994 DSM LOAN WPPI | 145 | 643 | 676 | 112 | 8 |
| Subtotal | 145 | 832 | 865 | 112 | |
| Notes Payable (231) | | | | | |
| NONE | 0 | | | 0 | 9 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Total | 333,368 | 685,492 | 667,311 | 351,549 | |

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 | 3,357,796 | 1,551,594 | 0 | 0 | 0 | 4,909,390 | 1 |
| Add credits during year: | | | | | | | |
| For Services | | 378,382 | | | | 378,382 | 2 |
| For Mains | 556,015 | 0 | | | | 556,015 | 3 |
| Other (specify): | | | | | | | |
| PECFA REIMBURSEMENT OF REMEDIATION | | 75,914 | | | | 75,914 | 4 |
| Deduct charges (specify): | | | | | | | |
| NONE | | | | | | 0 | 5 |
| Balance End of Year | 3,913,811 | 2,005,890 | 0 | 0 | 0 | 5,919,701 | |
| Amount of federal and state grants in aid received for utility construction included in End of Year totals | | 75,914 | | | | 75,914 | 6 |

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

| Particulars (a) | Balance End of Year (b) | |
|--|-------------------------------|----|
| Investment in Municipality (123): | | |
| NONE | | 1 |
| Total (Acct. 123): | 0 | |
| Other Investments (124): | | |
| INTEREST DUE ON SPECIAL ASSESSMENTS | 261 | 2 |
| SPECIAL ASSESSMENTS - WATERMAINS | 5,582 | 3 |
| WATERMAIN ASSESSMENTS - DUE IN ANNUAL INSTALLMENTS | 10,617 | 4 |
| WATERMAIN ASSESSMENTS - DUE UPON ANNEXATION | 249,098 | 5 |
| Total (Acct. 124): | 265,558 | |
| Special Funds (125): | | |
| 1993 REVENUE BONDS - CASH AND EQUIVALENTS | 192,629 | 6 |
| 1993 REFUNDING BONDS - CASH AND EQUIVALENTS | 758,827 | 7 |
| 1998 REVENUE BONDS - CASH AND CASH EQUIVALENTS | 1,182,276 | 8 |
| 2000 REVENUE BONDS - CASH AND EQUIVALENTS | 300,996 | 9 |
| Total (Acct. 125): | 2,434,728 | |
| Notes Receivable (141): | | |
| NONE | | 10 |
| Total (Acct. 141): | 0 | |
| Customer Accounts Receivable (142): | | |
| Water | 176,417 | 11 |
| Electric | 1,051,697 | 12 |
| Sewer (Regulated) | | 13 |
| Other (specify): | | |
| NONE | | 14 |
| Total (Acct. 142): | 1,228,114 | |
| Other Accounts Receivable (143): | | |
| Sewer (Non-regulated) | | 15 |
| Merchandising, jobbing and contract work | 130,532 | 16 |
| Other (specify): | | |
| INTEREST RECEIVABLE FROM INVESTMENTS | 47,595 | 17 |
| Total (Acct. 143): | 178,127 | |
| Receivables from Municipality (145): | | |
| TAX INCREMENTAL DISTRICT #4 PROJECT COSTS | 6,096,117 | 18 |
| Total (Acct. 145): | 6,096,117 | |
| Prepayments (165): | | |
| HEALTH AND DENTAL INSURANCE PREMIUMS | 16,765 | 19 |
| EXPENDABLE WORK ORDERS OPEN | 95,729 | 20 |

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) | |
|--|-------------------------------|----|
| Prepayments (165): | | |
| MISCELLANEOUS | 3,703 | 21 |
| Total (Acct. 165): | 116,197 | |
| Extraordinary Property Losses (182): | | |
| NONE | | 22 |
| Total (Acct. 182): | 0 | |
| Other Deferred Debits (183): | | |
| NONE | | 23 |
| Total (Acct. 183): | 0 | |
| Payables to Municipality (233): | | |
| NONE | | 24 |
| Total (Acct. 233): | 0 | |
| Other Deferred Credits (253): | | |
| DEFERRED SPECIAL ASSESSMENTS (WATERMAIN) | 249,098 | 25 |
| DEFERRED REVENUE - TAX INCREMENTAL DISTRICT #4 COSTS | 3,743,195 | 26 |
| DEFERRED PUBLIC BENEFITS REVENUE | 9,750 | 27 |
| Total (Acct. 253): | 4,002,043 | |

RETURN ON RATE BASE COMPUTATION

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

| Average Rate Base (a) | Water (b) | Electric (c) | Sewer (d) | Gas (e) | Total (f) | |
|---|------------------|------------------|--------------|------------|-------------------|----------|
| Add Average: | | | | | | |
| Utility Plant in Service | 15,618,235 | 15,290,825 | 0 | 0 | 30,909,060 | 1 |
| Materials and Supplies | 36,198 | 694,406 | 0 | 0 | 730,604 | 2 |
| Other (specify): | | | | | 0 | 3 |
| Less Average: | | | | | | |
| Reserve for Depreciation | 2,535,677 | 4,591,405 | 0 | 0 | 7,127,082 | 4 |
| Customer Advances for Construction | | | | | 0 | 5 |
| Contributions in Aid of Construction | 3,635,803 | 1,778,742 | 0 | 0 | 5,414,545 | 6 |
| Other (specify): | | | | | 0 | 7 |
| Average Net Rate Base | 9,482,953 | 9,615,084 | 0 | 0 | 19,098,037 | |
| Net Operating Income | 537,616 | 619,487 | 0 | 0 | 1,157,103 | 8 |
| Net Operating Income as a percent of Average Net Rate Base | 5.67% | 6.44% | N/A | N/A | 6.06% | |

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

| Description (a) | Amount (b) | |
|--|-------------------|---|
| Average Proprietary Capital | | |
| Capital Paid in by Municipality | 2,406,412 | 1 |
| Appropriated Earned Surplus | 0 | 2 |
| Unappropriated Earned Surplus | 9,036,116 | 3 |
| Other (Specify): | | 4 |
| Total Average Proprietary Capital | 11,442,528 | |
| Net Income | | |
| Net Income | 827,880 | 5 |
| Percent Return on Proprietary Capital | 7.24% | |

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Water and Electric Utilities (jointly) acquired property for construction of new utility operations center, in exchange for which the utilities relinquished title to the current utility operations center property. This transactions is considered to be an equal trade. New Utility Operations Center incomplete at 12/31/00.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Docket 2470-WR-102 is estimated to have contributed approximately \$372,000 to CY2000 operating revenues.

Docket 2470-ER-103 is estimated to have contributed approximately \$150,000 to CY 2000 operating revenues.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Both water and electric utilities submitted and received rate adjustments during 2000.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

1999 Audit Adjustment made by external auditors after submission of 1999 Annual Report. Entry reduced Other Accounts Receivable (143) and Interest and Dividend Income (419) by \$9554.

Capital Paid in by Municipality (Acct. 200) (Page F-13)

Changes to capital paid in by municipality are the result of PSC rate orders filed in 2000 concerning balance sheet treatment of outstanding tax incremental district project revenues, and reflection of shared sewer meters previously charged equally at acquisition to water and sewer utilities.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 5, 2001

Mr. Gary K. Koppelberger, City Administrator
City of Hartford Utilities
109 North Main Street
Hartford, WI 53027-1500

2000 Analytical Review DWCCA-2470-ELE

Dear Mr. Koppelberger:

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. During our review, we noted \$1,040 reported in Account 910, Sales Expense, Water Operation & Maintenance Expenses schedule, Page W-5. Please furnish an explanation of this amount.
2. During our 1999 analytical review, correspondence was exchanged with your utility regarding the end of year water services reported on page W-16. By email dated September 13, 2000, (enclosed) it was indicated that end of year services should have been reported as 3,496. By responding email of October 6, 2000, we requested a copy of the Water Services schedule showing the adjustment to first of year, additions, retirements and end of year services for 1999. As of this date, we have not received those revisions and we noted that the Water Services schedule first of year 2000 has not been adjusted. Please send an adjustment to the 1999 and 2000 Water Services schedule, Page W-16, or otherwise indicate why a significant number of water services appear to be unmetered.
3. During our review, we noted additions reported to Water Mains schedule and Water Services schedule, Pages W-15 and W-16. However, no explanations were provided for financing as requested on the water mains head note No. 5 and water services head note No. 3. Please furnish a complete explanation of the financing of the mains and services, and follow this procedure in the future.
4. During our review, we noted an explanation on the Water Utility Plant in Service schedule, page W-8, that indicated Account 346, Meters, was adjusted for the value of meters reported in non-regulated sewer plant in prior years. In the future, when adjusting plant, please use the adjustment column rather than the additions column.
5. We are enclosing our copy of the calculation of the pro rated Public Fire Protection Service charge for 2000. You will note that our calculation results in a charge of \$446,670. Please explain your calculation of

FINANCIAL SECTION FOOTNOTES

\$554,309 reported on the Other Operating Revenues (Water) schedule, page W-4. Due to the significant differences between our calculations, if the municipality was overcharged, please adjust your 2001 Public Fire Protector Service charge to deduct any overcharge from 2000.

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) 266-3766. 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 engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Response received 10/2/01, ele

1. promotion and educational materials used at Grand Opening of new utility
2. waiting for other utility staff to respond.
3. developers
4. noted
5. error also discovered by external auditors. Municipality was charged correctly (? will 2001 be adjusted?)

August 29, 2001

Mr. Gary K. Koppelberger, City Administrator
City of Hartford Utilities
109 North Main Street
Hartford, WI 53027-1500

2000 Analytical Review DWCCA-2470-ELE

Dear Mr. Koppelberger:

The analytical review letter you received from the Public Service Commission (Commission), dated June 5, 2001, required a response within 30 days. As of today's date, we have not received a response to this letter. A copy of the letter is enclosed.

Please respond to this letter immediately. Failure to respond to an analytical review letter is in violation of Wisconsin Statutes § 196.07.

Thank you for your cooperation in this matter. If you have questions prior to preparing your response, please feel free to contact me at (608) 266-3768. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us.

Sincerely,

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

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FINANCIAL SECTION FOOTNOTES

~~ENCLOSURE: \Compt\Analytical Reviews\2000 AR Response letters\2470 no resp.doc~~

Enclosure

WATER OPERATING REVENUES & EXPENSES

| Particulars (a) | Amounts (b) | |
|--|------------------|----|
| Operating Revenues | | |
| Sales of Water | | |
| Sales of Water (460-467) | 1,909,903 | 1 |
| Total Sales of Water | 1,909,903 | |
| Other Operating Revenues | | |
| Forfeited Discounts (470) | 2,403 | 2 |
| Miscellaneous Service Revenues (471) | 1,604 | 3 |
| Rents from Water Property (472) | 0 | 4 |
| Interdepartmental Rents (473) | 0 | 5 |
| Other Water Revenues (474) | 16,422 | 6 |
| Amortization of Construction Grants (475) | 0 | 7 |
| Total Other Operating Revenues | 20,429 | |
| Total Operating Revenues | 1,930,332 | |
| Operation and Maintenance Expenses | | |
| Source of Supply Expenses (600-605) | 0 | 8 |
| Pumping Expenses (620-625) | 158,493 | 9 |
| Water Treatment Expenses (630-635) | 40,070 | 10 |
| Transmission and Distribution Expenses (640-655) | 201,218 | 11 |
| Customer Accounts Expenses (901-904) | 87,965 | 12 |
| Sales Expenses (910) | 1,040 | 13 |
| Administrative and General Expenses (920-935) | 268,391 | 14 |
| Total Operation and Maintenance Expenses | 757,177 | |
| Other Operating Expenses | | |
| Depreciation Expense (403) | 343,624 | 15 |
| Amortization Expense (404-407) | 0 | 16 |
| Taxes (408) | 291,915 | 17 |
| Total Other Operating Expenses | 635,539 | |
| Total Operating Expenses | 1,392,716 | |
| NET OPERATING INCOME | 537,616 | |

WATER OPERATING REVENUES - SALES OF WATER

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

| Particulars (a) | Average No. Customers (b) | Thousands of Gallons of Water Sold (c) | Amounts (d) | |
|---|------------------------------|--|------------------|----|
| Operating Revenues | | | | |
| Sales of Water | | | | |
| Unmetered Sales to General Customers (460) | | | | |
| Residential | | | | 1 |
| Commercial | 13 | 497 | 2,437 | 2 |
| Industrial | 3 | 151 | 474 | 3 |
| Total Unmetered Sales to General Customers (460) | 16 | 648 | 2,911 | |
| Metered Sales to General Customers (461) | | | | |
| Residential | 3,241 | 196,176 | 736,305 | 4 |
| Commercial | 357 | 90,705 | 257,932 | 5 |
| Industrial | 48 | 138,339 | 277,281 | 6 |
| Total Metered Sales to General Customers (461) | 3,646 | 425,220 | 1,271,518 | |
| Private Fire Protection Service (462) | 34 | | 41,836 | 7 |
| Public Fire Protection Service (463) | 1 | | 554,309 | 8 |
| Other Sales to Public Authorities (464) | 30 | 13,426 | 39,329 | 9 |
| Sales to Irrigation Customers (465) | | | | 10 |
| Sales for Resale (466) | | 0 | 0 | 11 |
| Interdepartmental Sales (467) | | | | 12 |
| Total Sales of Water | 3,727 | 439,294 | 1,909,903 | |

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

| Particulars (a) | Amount (b) | |
|--|----------------|----|
| Public Fire Protection Service (463): | | |
| Amount billed (usually per rate schedule F-1) | 554,309 | 1 |
| Wholesale fire protection billed | | 2 |
| Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1) | | 3 |
| Other (specify): | | |
| NONE | | 4 |
| Total Public Fire Protection Service (463) | 554,309 | |
| Forfeited Discounts (470): | | |
| Customer late payment charges | 2,403 | 5 |
| Other (specify): | | |
| NONE | | 6 |
| Total Forfeited Discounts (470) | 2,403 | |
| Miscellaneous Service Revenues (471): | | |
| MISCELLANEOUS | 1,604 | 7 |
| Total Miscellaneous Service Revenues (471) | 1,604 | |
| Rents from Water Property (472): | | |
| NONE | | 8 |
| Total Rents from Water Property (472) | 0 | |
| Interdepartmental Rents (473): | | |
| NONE | | 9 |
| Total Interdepartmental Rents (473) | 0 | |
| Other Water Revenues (474): | | |
| Return on net investment in meters charged to sewer department | 16,422 | 10 |
| Other (specify): | | |
| NONE | | 11 |
| Total Other Water Revenues (474) | 16,422 | |
| Amortization of Construction Grants (475): | | |
| NONE | | 12 |
| Total Amortization of Construction Grants (475) | 0 | |

WATER OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | Amount (b) | |
|---|----------------|----|
| SOURCE OF SUPPLY EXPENSES | | |
| Operation Labor (600) | 0 | 1 |
| Purchased Water (601) | 0 | 2 |
| Operation Supplies and Expenses (602) | 0 | 3 |
| Maintenance of Water Source Plant (605) | | 4 |
| Total Source of Supply Expenses | 0 | |
| PUMPING EXPENSES | | |
| Operation Labor (620) | 21,243 | 5 |
| Fuel for Power Production (621) | | 6 |
| Fuel or Power Purchased for Pumping (622) | 74,844 | 7 |
| Operation Supplies and Expenses (623) | 5,020 | 8 |
| Maintenance of Pumping Plant (625) | 57,386 | 9 |
| Total Pumping Expenses | 158,493 | |
| WATER TREATMENT EXPENSES | | |
| Operation Labor (630) | 13,698 | 10 |
| Chemicals (631) | 22,904 | 11 |
| Operation Supplies and Expenses (632) | 0 | 12 |
| Maintenance of Water Treatment Plant (635) | 3,468 | 13 |
| Total Water Treatment Expenses | 40,070 | |
| TRANSMISSION AND DISTRIBUTION EXPENSES | | |
| Operation Labor (640) | 22,354 | 14 |
| Operation Supplies and Expenses (641) | 2,935 | 15 |
| Maintenance of Distribution Reservoirs and Standpipes (650) | 0 | 16 |
| Maintenance of Mains (651) | 99,956 | 17 |
| Maintenance of Services (652) | 21,488 | 18 |
| Maintenance of Meters (653) | 30,441 | 19 |
| Maintenance of Hydrants (654) | 24,044 | 20 |
| Maintenance of Other Plant (655) | 0 | 21 |
| Total Transmission and Distribution Expenses | 201,218 | |

WATER OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | Amount (b) | |
|---|----------------|-----------|
| CUSTOMER ACCOUNTS EXPENSES | | |
| Meter Reading Labor (901) | 13,143 | 22 |
| Accounting and Collecting Labor (902) | 42,250 | 23 |
| Supplies and Expenses (903) | 32,572 | 24 |
| Uncollectible Accounts (904) | 0 | 25 |
| Total Customer Accounts Expenses | 87,965 | |
| SALES EXPENSES | | |
| Sales Expenses (910) | 1,040 | 26 |
| Total Sales Expenses | 1,040 | |
| ADMINISTRATIVE AND GENERAL EXPENSES | | |
| Administrative and General Salaries (920) | 77,872 | 27 |
| Office Supplies and Expenses (921) | 11,786 | 28 |
| Administrative Expenses Transferred--Credit (922) | | 29 |
| Outside Services Employed (923) | 60,322 | 30 |
| Property Insurance (924) | 13,033 | 31 |
| Injuries and Damages (925) | | 32 |
| Employee Pensions and Benefits (926) | 92,028 | 33 |
| Regulatory Commission Expenses (928) | 2,864 | 34 |
| Miscellaneous General Expenses (930) | 6,180 | 35 |
| Transportation Expenses (933) | | 36 |
| Maintenance of General Plant (935) | 4,306 | 37 |
| Total Administrative and General Expenses | 268,391 | |
| Total Operation and Maintenance Expenses | 757,177 | |

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 | | 280,089 | 1 |
| Less: Local and School Tax Equivalent on Meters Charged to Sewer Department | | 4,579 | 2 |
| Net property tax equivalent | | 275,510 | |
| Social Security | | 23,664 | 3 |
| PSC Remainder Assessment | GROSS REVENUES | 2,263 | 4 |
| Other (specify): NONE | | | 5 |
| PILOT CHARGED TO OVERHEAD | | (3,500) | 6 |
| FICA CHARGED TO OVERHEAD | | (5,996) | 7 |
| FICA CHARGED TO MERCHANDISING | | (26) | 8 |
| Total tax expense | | 291,915 | |

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 | | | Washington | | | | 1 |
| SUMMARY OF TAX RATES | | | | | | | 2 |
| State tax rate | mills | | 0.199967 | | | | 3 |
| County tax rate | mills | | 3.916534 | | | | 4 |
| Local tax rate | mills | | 7.502045 | | | | 5 |
| School tax rate | mills | | 11.945611 | | | | 6 |
| Voc. school tax rate | mills | | 1.545910 | | | | 7 |
| Other tax rate - Local | mills | | 0.000000 | | | | 8 |
| Other tax rate - Non-Local | mills | | 0.000000 | | | | 9 |
| Total tax rate | mills | | 25.110067 | | | | 10 |
| Less: state credit | mills | | 1.732667 | | | | 11 |
| Net tax rate | mills | | 23.377400 | | | | 12 |
| PROPERTY TAX EQUIVALENT CALCULATION | | | | | | | 13 |
| Local Tax Rate | mills | | 7.502045 | | | | 14 |
| Combined School Tax Rate | mills | | 13.491521 | | | | 15 |
| Other Tax Rate - Local | mills | | 0.000000 | | | | 16 |
| Total Local & School Tax | mills | | 20.993566 | | | | 17 |
| Total Tax Rate | mills | | 25.110067 | | | | 18 |
| Ratio of Local and School Tax to Total | dec. | | 0.836062 | | | | 19 |
| Total tax net of state credit | mills | | 23.377400 | | | | 20 |
| Net Local and School Tax Rate | mills | | 19.544949 | | | | 21 |
| Utility Plant, Jan. 1 | \$ | 15,077,376 | 15,077,376 | | | | 22 |
| Materials & Supplies | \$ | 34,397 | 34,397 | | | | 23 |
| Subtotal | \$ | 15,111,773 | 15,111,773 | | | | 24 |
| Less: Plant Outside Limits | \$ | 767,235 | 767,235 | | | | 25 |
| Taxable Assets | \$ | 14,344,538 | 14,344,538 | | | | 26 |
| Assessment Ratio | dec. | | 0.999021 | | | | 27 |
| Assessed Value | \$ | 14,330,495 | 14,330,495 | | | | 28 |
| Net Local & School Rate | mills | | 19.544949 | | | | 29 |
| Tax Equiv. Computed for Current Year | \$ | 280,089 | 280,089 | | | | 30 |
| Tax Equivalent per 1994 PSC Report | \$ | 177,264 | | | | | 31 |
| Any lower tax equivalent as authorized by municipality (see note 6) | \$ | | | | | | 32 33 |
| Tax equiv. for current year (see note 6) | \$ | 280,089 | | | | | 34 |

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|--|---------------------------------|---------------------------------|----|
| INTANGIBLE PLANT | | | |
| Organization (301) | 0 | | 1 |
| Franchises and Consents (302) | 0 | | 2 |
| Miscellaneous Intangible Plant (303) | 0 | | 3 |
| Total Intangible Plant | 0 | 0 | |
| SOURCE OF SUPPLY PLANT | | | |
| Land and Land Rights (310) | 33,368 | | 4 |
| Structures and Improvements (311) | 0 | | 5 |
| Collecting and Impounding Reservoirs (312) | 108,058 | | 6 |
| Lake, River and Other Intakes (313) | 0 | | 7 |
| Wells and Springs (314) | 692,606 | | 8 |
| Infiltration Galleries and Tunnels (315) | 0 | | 9 |
| Supply Mains (316) | 0 | | 10 |
| Other Water Source Plant (317) | 0 | | 11 |
| Total Source of Supply Plant | 834,032 | 0 | |
| PUMPING PLANT | | | |
| Land and Land Rights (320) | 0 | | 12 |
| Structures and Improvements (321) | 187,123 | 17,983 | 13 |
| Boiler Plant Equipment (322) | 0 | | 14 |
| Other Power Production Equipment (323) | 0 | | 15 |
| Steam Pumping Equipment (324) | 0 | | 16 |
| Electric Pumping Equipment (325) | 389,376 | | 17 |
| Diesel Pumping Equipment (326) | 0 | | 18 |
| Hydraulic Pumping Equipment (327) | 0 | | 19 |
| Other Pumping Equipment (328) | 4,400 | | 20 |
| Total Pumping Plant | 580,899 | 17,983 | |
| WATER TREATMENT PLANT | | | |
| Land and Land Rights (330) | 0 | | 21 |
| Structures and Improvements (331) | 0 | | 22 |
| Water Treatment Equipment (332) | 42,540 | | 23 |
| Total Water Treatment Plant | 42,540 | 0 | |
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| Land and Land Rights (340) | 6,509 | | 24 |
| Structures and Improvements (341) | 0 | | 25 |

WATER UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|--|-----------------------------------|---|-------------------------------|----|
| INTANGIBLE PLANT | | | | |
| Organization (301) | | | 0 | 1 |
| Franchises and Consents (302) | | | 0 | 2 |
| Miscellaneous Intangible Plant (303) | | | 0 | 3 |
| Total Intangible Plant | 0 | 0 | 0 | |
| SOURCE OF SUPPLY PLANT | | | | |
| Land and Land Rights (310) | | | 33,368 | 4 |
| Structures and Improvements (311) | | | 0 | 5 |
| Collecting and Impounding Reservoirs (312) | | | 108,058 | 6 |
| Lake, River and Other Intakes (313) | | | 0 | 7 |
| Wells and Springs (314) | | | 692,606 | 8 |
| Infiltration Galleries and Tunnels (315) | | | 0 | 9 |
| Supply Mains (316) | | | 0 | 10 |
| Other Water Source Plant (317) | | | 0 | 11 |
| Total Source of Supply Plant | 0 | 0 | 834,032 | |
| PUMPING PLANT | | | | |
| Land and Land Rights (320) | | | 0 | 12 |
| Structures and Improvements (321) | | | 205,106 | 13 |
| Boiler Plant Equipment (322) | | | 0 | 14 |
| Other Power Production Equipment (323) | | | 0 | 15 |
| Steam Pumping Equipment (324) | | | 0 | 16 |
| Electric Pumping Equipment (325) | | | 389,376 | 17 |
| Diesel Pumping Equipment (326) | | | 0 | 18 |
| Hydraulic Pumping Equipment (327) | | | 0 | 19 |
| Other Pumping Equipment (328) | | | 4,400 | 20 |
| Total Pumping Plant | 0 | 0 | 598,882 | |
| WATER TREATMENT PLANT | | | | |
| Land and Land Rights (330) | | | 0 | 21 |
| Structures and Improvements (331) | | | 0 | 22 |
| Water Treatment Equipment (332) | | | 42,540 | 23 |
| Total Water Treatment Plant | 0 | 0 | 42,540 | |
| TRANSMISSION AND DISTRIBUTION PLANT | | | | |
| Land and Land Rights (340) | | | 6,509 | 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|---|---------------------------------|---------------------------------|----|
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| Distribution Reservoirs and Standpipes (342) | 1,112,459 | 2,433 | 26 |
| Transmission and Distribution Mains (343) | 9,376,466 | 733,049 | 27 |
| Fire Mains (344) | 0 | | 28 |
| Services (345) | 987,578 | 123,867 | 29 |
| Meters (346) | 479,067 | 371,170 | 30 |
| Hydrants (348) | 748,078 | 39,434 | 31 |
| Other Transmission and Distribution Plant (349) | 250 | | 32 |
| Total Transmission and Distribution Plant | 12,710,407 | 1,269,953 | |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | 0 | | 33 |
| Structures and Improvements (390) | 21,108 | | 34 |
| Office Furniture and Equipment (391) | 10,412 | | 35 |
| Computer Equipment (391.1) | 495,221 | | 36 |
| Transportation Equipment (392) | 141,277 | | 37 |
| Stores Equipment (393) | 0 | | 38 |
| Tools, Shop and Garage Equipment (394) | 31,610 | | 39 |
| Laboratory Equipment (395) | 4,423 | | 40 |
| Power Operated Equipment (396) | 42,287 | | 41 |
| Communication Equipment (397) | 92,827 | | 42 |
| SCADA Equipment (397.1) | 0 | | 43 |
| Miscellaneous Equipment (398) | 6,984 | | 44 |
| Other Tangible Property (399) | 0 | | 45 |
| Total General Plant | 846,149 | 0 | |
| Total utility plant in service directly assignable | 15,014,027 | 1,287,936 | |
| Common Utility Plant Allocated to Water Department | 0 | | 46 |
| Total utility plant in service | 15,014,027 | 1,287,936 | |

WATER UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) |
|---|-----------------------------------|---|-------------------------------|
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| Distribution Reservoirs and Standpipes (342) | | | 1,114,892 26 |
| Transmission and Distribution Mains (343) | 8,949 | (70,000) | 10,030,566 27 |
| Fire Mains (344) | | | 0 28 |
| Services (345) | | | 1,111,445 29 |
| Meters (346) | 571 | | 849,666 30 |
| Hydrants (348) | | | 787,512 31 |
| Other Transmission and Distribution Plant (349) | | | 250 32 |
| Total Transmission and Distribution Plant | 9,520 | (70,000) | 13,900,840 |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | | | 0 33 |
| Structures and Improvements (390) | | | 21,108 34 |
| Office Furniture and Equipment (391) | | | 10,412 35 |
| Computer Equipment (391.1) | | | 495,221 36 |
| Transportation Equipment (392) | | | 141,277 37 |
| Stores Equipment (393) | | | 0 38 |
| Tools, Shop and Garage Equipment (394) | | | 31,610 39 |
| Laboratory Equipment (395) | | | 4,423 40 |
| Power Operated Equipment (396) | | | 42,287 41 |
| Communication Equipment (397) | | | 92,827 42 |
| SCADA Equipment (397.1) | | | 0 43 |
| Miscellaneous Equipment (398) | | | 6,984 44 |
| Other Tangible Property (399) | | | 0 45 |
| Total General Plant | 0 | 0 | 846,149 |
| Total utility plant in service directly assignable | 9,520 | (70,000) | 16,222,443 |
| Common Utility Plant Allocated to Water Department | | | 0 46 |
| Total utility plant in service | 9,520 | (70,000) | 16,222,443 |

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 | | | 45,804 | 45,804 | 1 |
| February | | | 43,415 | 43,415 | 2 |
| March | | | 44,522 | 44,522 | 3 |
| April | | | 43,706 | 43,706 | 4 |
| May | | | 47,064 | 47,064 | 5 |
| June | | | 47,676 | 47,676 | 6 |
| July | | | 49,759 | 49,759 | 7 |
| August | | | 49,689 | 49,689 | 8 |
| September | | | 44,737 | 44,737 | 9 |
| October | | | 48,467 | 48,467 | 10 |
| November | | | 40,651 | 40,651 | 11 |
| December | | | 41,056 | 41,056 | 12 |
| Total for year | 0 | 0 | 546,546 | 546,546 | |
| Less: Measured or estimated water used in main flushing and water treatment during year | | | | 175 | 13 |
| Less: Other utility use | | | | | 14 |
| Other utility use explanation: | | | | | 15 |
| Water pumped into distribution system | | | | 546,371 | 16 |
| Less: Water sold | | | | 439,294 | 17 |
| Losses and unaccounted for | | | | 107,077 | 18 |
| Percent unaccounted for to the nearest whole percent (%) | | | | 20% | 19 |
| If more than 25%, 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 | | | | 2,424 | 21 |
| Date of maximum: 8/6/2000 | | | | | 22 |
| Cause of maximum: | | | | | 23 |
| watering lawns | | | | | |
| Minimum gallons pumped by all methods in any one day during reporting year | | | | 818 | 24 |
| Date of minimum: 12/2/2000 | | | | | 25 |
| Total KWH used for pumping for the year | | | | 1,124,345 | 26 |
| If water is purchased: Vendor Name: | | | | | 27 |
| Point of Delivery: | | | | | 28 |

SOURCES OF WATER SUPPLY - GROUND WATERS

| Location (a) | Identification Number (b) | Depth in feet (c) | Well Diameter in inches (d) | Yield Per Day in gallons (e) | Currently In Service? (f) | |
|---------------------------|--|----------------------------------|--|---|--|----------|
| EAST EAGLE POINT ROAD | WELL 10 | 50 | 20 | 936,000 | Yes | 1 |
| END OF TERI LANE | WELL 11 | 74 | 18 | 489,600 | Yes | 2 |
| 6043 HWY 60 EAST | WELL 12 | 75 | 18 | 792,000 | Yes | 3 |
| 6002 HWY 60 EAST | WELL 13 | 40 | 24 | 573,120 | Yes | 4 |
| GOODLAND ROAD | WELL 15 | 182 | 20 | 1,000,000 | Yes | 5 |
| SOUTH END OF SIXTH STREET | WELL 4 | 704 | 12 | 345,600 | Yes | 6 |

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 10 | BOOSTER 4 | WELL 10 | 1 |
| Location | EAST EAGLE POINT ROAD JTH END OF SIXTH STREET EAST EAGLE POINT ROAD | | | 2 |
| Purpose | B | B | P | 3 |
| Destination | R | R | R | 4 |
| Pump Manufacturer | LAYNE | FAIRBANKS | LAYNE | 5 |
| Year Installed | 1962 | 1992 | 1962 | 6 |
| Type | VERTICAL TURBINE | CENTRIFUGAL | VERTICAL TURBINE | 7 |
| Actual Capacity (gpm) | 650 | 450 | 710 | 8 |
| Pump Motor or Standby Engine Mfr | US ELECTRIC | BLANK | US ELECTRIC | 9 10 |
| Year Installed | 1960 | 1997 | 1960 | 11 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 12 |
| Horsepower | 50 | 25 | 15 | 13 |

| Particulars (a) | Unit D (b) | Unit E (c) | Unit F (d) | |
|-------------------------------------|------------------|------------------|------------------|----------|
| Identification | WELL 11 | WELL 12 | WELL 13 | 14 |
| Location | END OF TERI LANE | 6043 HWY 60 EAST | 6002 HWY 60 EAST | 15 |
| Purpose | P | P | P | 16 |
| Destination | R | R | R | 17 |
| Pump Manufacturer | LAYNE | LAYNE | LAYNE | 18 |
| Year Installed | 1968 | 1994 | 1980 | 19 |
| Type | VERTICAL TURBINE | VERTICAL TURBINE | VERTICAL TURBINE | 20 |
| Actual Capacity (gpm) | 275 | 1 | 325 | 21 |
| Pump Motor or Standby Engine Mfr | US ELECTRIC | US ELECTRIC | WESTINGHOUSE | 22 23 |
| Year Installed | 1968 | 1996 | 1980 | 24 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 25 |
| Horsepower | 25 | 30 | 30 | 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 15 | WELL 4 | | 1 |
| Location | GOODLAND ROADJTH END OF SIXTH STREET | | | 2 |
| Purpose | P | P | | 3 |
| Destination | R | R | | 4 |
| Pump Manufacturer | LAYNE | LAYNE | | 5 |
| Year Installed | 1993 | 1992 | | 6 |
| Type | VERTICAL TURBINE | VERTICAL TURBINE | | 7 |
| Actual Capacity (gpm) | 1,250 | 500 | | 8 |
| Pump Motor or Standby Engine Mfr | GENERAL ELECTRIC | BLANK | | 10 |
| Year Installed | 1993 | 1997 | | 11 |
| Type | ELECTRIC | ELECTRIC | | 12 |
| Horsepower | 100 | 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 |
| Year Installed | | | | 23 |
| Type | | | | 24 |
| Horsepower | | | | 25 |
| | | | | 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 | HIGH STREET TOWER | HIGHWAY K WATER TOWER | HWY U TOWER | 1 |
| RESERVOIRS, STANDPIPES OR ELEVATED TANKS | | | | 2 |
| Type: R (reservoir), S (standpipe) or ET (elevated tank) | R | R | R | 3 |
| Year constructed | 1933 | 1999 | 1997 | 4 |
| Primary material (earthen, steel, concrete, other) | STEEL | STEEL | STEEL | 5 |
| Elevation difference in feet (See Headnote 3.) | 1 | 150 | 1 | 6 |
| Total capacity in gallons | 150,000 | 300,000 | 500,000 | 7 |
| WATER TREATMENT PLANT | | | | 8 |
| Disinfection, type of equipment (gas, liquid, powder, other) | OTHER | OTHER | OTHER | 9 |
| Points of application (wellhouse, central facilities, booster station, other) | OTHER | OTHER | OTHER | 10 |
| Filters, type (gravity, pressure, other, none) | NONE | NONE | NONE | 11 |
| Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.) | 1.0000 | 1.0000 | 1.0000 | 12 |
| Is a corrosion control chemical used (yes, no)? | N | N | N | 13 |
| Is water fluoridated (yes, no)? | Y | Y | Y | 14 |

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

| Particulars (a) | Unit A (b) | Unit B (c) | Unit C (d) |
|--|---------------|---------------|---------------|
| Identification number or name | WELL 10 | WELL 4 | 1 |
| RESERVOIRS, STANDPIPES OR ELEVATED TANKS | | | 2 |
| Type: R (reservoir), S (standpipe) or ET (elevated tank) | R | R | 3 |
| Year constructed | 1961 | 1923 | 4 |
| Primary material (earthen, steel, concrete, other) | CONCRETE | CONCRETE | 5 |
| Elevation difference in feet (See Headnote 3.) | 1 | 1 | 6 |
| Total capacity in gallons | 150,000 | 150,000 | 7 |
| WATER TREATMENT PLANT | | | 8 |
| Disinfection, type of equipment (gas, liquid, powder, other) | OTHER | OTHER | 9 |
| Points of application (wellhouse, central facilities, booster station, other) | OTHER | OTHER | 10 |
| Filters, type (gravity, pressure, other, none) | NONE | NONE | 11 |
| Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.) | 1.0000 | 1.0000 | 12 |
| Is a corrosion control chemical used (yes, no)? | N | N | 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) | |
| M | D | 1.000 | 202 | 0 | 0 | 0 | 202 | 1 |
| M | D | 1.250 | 204 | 0 | 0 | 0 | 204 | 2 |
| M | D | 3.000 | 343 | 0 | 0 | 0 | 343 | 3 |
| M | D | 4.000 | 93,514 | 94 | 1,150 | 0 | 92,458 | 4 |
| M | D | 6.000 | 52,602 | 14 | 1,744 | 0 | 50,872 | 5 |
| M | D | 8.000 | 81,085 | 1,675 | 0 | 0 | 82,760 | 6 |
| M | T | 8.000 | 3,164 | 0 | 0 | 0 | 3,164 | 7 |
| M | D | 10.000 | 29,556 | 1,236 | 0 | 0 | 30,792 | 8 |
| M | T | 10.000 | 11,755 | 0 | 0 | 0 | 11,755 | 9 |
| M | D | 12.000 | 19,289 | 0 | 0 | 0 | 19,289 | 10 |
| M | T | 12.000 | 11,029 | 0 | 0 | 0 | 11,029 | 11 |
| M | T | 16.000 | 38,446 | 0 | 0 | 0 | 38,446 | 12 |
| Total Within Municipality | | | 341,189 | 3,019 | 2,894 | 0 | 341,314 | |
| M | T | 8.000 | 8,512 | 0 | 0 | 0 | 8,512 | 13 |
| M | T | 10.000 | 1,659 | 0 | 0 | 0 | 1,659 | 14 |
| M | T | 12.000 | 10,599 | 0 | 0 | 0 | 10,599 | 15 |
| M | T | 16.000 | 6,940 | 0 | 0 | 0 | 6,940 | 16 |
| Total Outside of Municipality | | | 27,710 | 0 | 0 | 0 | 27,710 | |
| Total Utility | | | 368,899 | 3,019 | 2,894 | 0 | 369,024 | |

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) | |
|----------------------|---------------------------|----------------------|--------------------------|--|---|--------------------|---|---|
| M | 0.750 | 1,814 | 0 | 0 | (1,617) | 197 | | 1 |
| M | 1.000 | 2,876 | 47 | 0 | 0 | 2,923 | | 2 |
| M | 1.250 | 393 | 0 | 0 | 0 | 393 | | 3 |
| M | 1.500 | 76 | 2 | 0 | 0 | 78 | | 4 |
| M | 2.000 | 102 | 0 | 0 | 0 | 102 | | 5 |
| M | 3.000 | 3 | 0 | 0 | 0 | 3 | | 6 |
| M | 4.000 | 19 | 0 | 0 | 0 | 19 | | 7 |
| M | 6.000 | 9 | 1 | 0 | 0 | 10 | | 8 |
| M | 8.000 | 1 | 0 | 0 | 0 | 1 | | 9 |
| Total Utility | | 5,293 | 50 | 0 | (1,617) | 3,726 | 0 | |

METERS

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

Number of Utility-Owned Meters

| Size of Meter (a) | First of Year (b) | Added During Year (c) | Retired During Year (d) | Adjustments Increase or (Decrease) (e) | End of Year (f) | Tested During Year (g) | |
|----------------------|----------------------|--------------------------|----------------------------|---|--------------------|---------------------------|---|
| 0.625 | 3,506 | 300 | 1 | (100) | 3,705 | 25 | 1 |
| 0.750 | 316 | 0 | 0 | 0 | 316 | 0 | 2 |
| 1.000 | 82 | 8 | 2 | 0 | 88 | 0 | 3 |
| 1.250 | 11 | 0 | 1 | 0 | 10 | 4 | 4 |
| 1.500 | 111 | 0 | 1 | 0 | 110 | 6 | 5 |
| 2.000 | 104 | 0 | 1 | 0 | 103 | 0 | 6 |
| 3.000 | 19 | 3 | 0 | 1 | 23 | 2 | 7 |
| 4.000 | 19 | 0 | 0 | 0 | 19 | 2 | 8 |
| 8.000 | 1 | 0 | 0 | 0 | 1 | 0 | 9 |
| Total: | 4,169 | 311 | 6 | (99) | 4,375 | 39 | |

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 | 3,229 | 178 | 10 | 9 | 0 | 279 | 3,705 | 1 |
| 0.750 | 54 | 33 | 2 | 0 | 0 | 227 | 316 | 2 |
| 1.000 | 3 | 52 | 6 | 2 | 0 | 25 | 88 | 3 |
| 1.250 | 0 | 5 | 2 | 0 | 0 | 3 | 10 | 4 |
| 1.500 | 0 | 47 | 4 | 5 | 0 | 54 | 110 | 5 |
| 2.000 | 0 | 42 | 8 | 7 | 0 | 46 | 103 | 6 |
| 3.000 | 0 | 6 | 4 | 5 | 0 | 8 | 23 | 7 |
| 4.000 | 0 | 3 | 9 | 1 | 0 | 6 | 19 | 8 |
| 8.000 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 9 |
| Total: | 3,286 | 366 | 45 | 29 | 0 | 649 | 4,375 | |

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

| Hydrant Type (a) | Number In Service First of Year (b) | Added During Year (c) | Removed During Year (d) | Adjustments Increase or (Decrease) (e) | Number In Service End of Year (f) | |
|--------------------------------|--|--------------------------------|----------------------------------|---|--|---|
| Fire Hydrants | | | | | | |
| Outside of Municipality | 10 | | | | 10 | 1 |
| Within Municipality | 454 | 32 | | | 486 | 2 |
| Total Fire Hydrants | 464 | 32 | 0 | 0 | 496 | |
| Flushing Hydrants | | | | | | |
| | 4 | | | | 4 | 3 |
| Total Flushing Hydrants | 4 | 0 | 0 | 0 | 4 | |

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: | 496 |
| Number of distribution system valves end of year: | 801 |
| Number of distribution valves operated during year: | 116 |

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 622: Increase reflects electric rate increase effective 2000, as well as increased amount of water pumped.

Account 623: Records show fewer pumping supplies necessary in 2000.

Account 625: Decrease reflects increased allocation of labor to work on new subdivision infrastructures charged to work orders.

Account 651: Introduction of dual pressure system in 1999 has placed greater emphasis on maintenance of mains.

Account 652: Decrease reflects increased allocation of labor to work on new subdivision infrastructures charged to work orders, as well as work on mains

Account 920: Increase reflect addition of additional management employee (Utility Superintendant) and significant increase in salary of Director of Utilities following retirement of predecessor.

Account 923: Increase reflects additional outside engineering requirements.

Account 926: Significant increases in health insurance premiums and addition of additional management employee are reflected here.

Water Utility Plant in Service (Page W-08)

Account 343: \$70,000 adjustment reflect reimbursement by Washington County of a performance bond for the Highway U main project done several years ago.

Account 346: Abnormal increase in meters, as well as accumulated depreciation, reflects PSC Rate Order of 04-14-2000 (2470-WR-102) to increase water meter plan records to include 100% of meter values. (Previously, half these values were in unregulated sewer utility plant.)

Water Services (Page W-16)

Adjustments revised per utility 10/29/01 fax. ele

Meters (Page W-17)

Changes made to meters adjustment column and meters classification schedule per utility 10/29/01 fax response. ele

Hydrants and Distribution System Valves (Page W-18)

We continue to have problems in catching up following the introduction of our dual water pressure zone system. Additional personnel will be assigned to this work in 2001.

ELECTRIC OPERATING REVENUES & EXPENSES

| Particulars (a) | Amounts (b) | |
|---|-------------------|----|
| Operating Revenues | | |
| Sales of Electricity | | |
| Sales of Electricity (440-448) | 10,579,009 | 1 |
| Total Sales of Electricity | 10,579,009 | |
| Other Operating Revenues | | |
| Forfeited Discounts (450) | 19,265 | 2 |
| Miscellaneous Service Revenues (451) | 0 | 3 |
| Sales of Water and Water Power (453) | 0 | 4 |
| Rent from Electric Property (454) | 12,803 | 5 |
| Interdepartmental Rents (455) | 0 | 6 |
| Other Electric Revenues (456) | 5,078 | 7 |
| Amortization of Construction Grants (457) | 0 | 8 |
| Total Other Operating Revenues | 37,146 | |
| Total Operating Revenues | 10,616,155 | |
| Operation and Maintenance Expenses | | |
| Power Production Expenses (500-546) | 8,340,549 | 9 |
| Transmission Expenses (550-553) | 0 | 10 |
| Distribution Expenses (560-576) | 336,059 | 11 |
| Customer Accounts Expenses (901-904) | 120,765 | 12 |
| Sales Expenses (910) | 15,627 | 13 |
| Administrative and General Expenses (920-935) | 321,216 | 14 |
| Total Operation and Maintenance Expenses | 9,134,216 | |
| Other Expenses | | |
| Depreciation Expense (403) | 538,049 | 15 |
| Amortization Expense (404-407) | 0 | 16 |
| Taxes (408) | 324,403 | 17 |
| Total Other Expenses | 862,452 | |
| Total Operating Expenses | 9,996,668 | |
| NET OPERATING INCOME | 619,487 | |

OTHER OPERATING REVENUES (ELECTRIC)

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

| Particulars (a) | Amount (b) | |
|--|---------------|----|
| Forfeited Discounts (450): | | |
| Customer late payment charges | 19,265 | 1 |
| Other (specify): | | |
| NONE | | 2 |
| Total Forfeited Discounts (450) | 19,265 | |
| Miscellaneous Service Revenues (451): | | |
| NONE | | 3 |
| Total Miscellaneous Service Revenues (451) | 0 | |
| Sales of Water and Water Power (453): | | |
| NONE | | 4 |
| Total Sales of Water and Water Power (453) | 0 | |
| Rent from Electric Property (454): | | |
| POLE RENTAL CHARGE | 12,803 | 5 |
| Total Rent from Electric Property (454) | 12,803 | |
| Interdepartmental Rents (455): | | |
| NONE | | 6 |
| Total Interdepartmental Rents (455) | 0 | |
| Other Electric Revenues (456): | | |
| RECONNECTION CHARGES | 2,500 | 7 |
| MISCELLANEOUS | 231 | 8 |
| WISCONSIN STATE SALES TAX DISCOUNTS | 2,347 | 9 |
| Total Other Electric Revenues (456) | 5,078 | |
| Amortization of Construction Grants (457): | | |
| NONE | | 10 |
| Total Amortization of Construction Grants (457) | 0 | |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | Amount (b) | |
|---|------------------|----|
| POWER PRODUCTION EXPENSES | | |
| STEAM POWER GENERATION EXPENSES | | |
| Operation Supervision and Labor (500) | | 1 |
| Fuel (501) | | 2 |
| Operation Supplies and Expenses (502) | | 3 |
| Steam from Other Sources (503) | | 4 |
| Steam Transferred -- Credit (504) | | 5 |
| Maintenance of Steam Production Plant (506) | | 6 |
| Total Steam Power Generation Expenses | 0 | |
| HYDRAULIC POWER GENERATION EXPENSES | | |
| Operation Supervision and Labor (530) | | 7 |
| Water for Power (531) | | 8 |
| Operation Supplies and Expenses (532) | | 9 |
| Maintenance of Hydraulic Production Plant (535) | | 10 |
| Total Hydraulic Power Generation Expenses | 0 | |
| OTHER POWER GENERATION EXPENSES | | |
| Operation Supervision and Labor (538) | | 11 |
| Fuel (539) | | 12 |
| Operation Supplies and Expenses (540) | | 13 |
| Maintenance of Other Power Production Plant (543) | | 14 |
| Total Other Power Generation Expenses | 0 | |
| OTHER POWER SUPPLY EXPENSES | | |
| Purchased Power (545) | 8,340,549 | 15 |
| Other Expenses (546) | | 16 |
| Total Other Power Supply Expenses | 8,340,549 | |
| Total Power Production Expenses | 8,340,549 | |
| TRANSMISSION EXPENSES | | |
| Operation Supervision and Labor (550) | | 17 |
| Operation Supplies and Expenses (551) | | 18 |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | Amount (b) | |
|---|-----------------------|-----------|
| TRANSMISSION EXPENSES | | |
| Maintenance of Transmission Plant (553) | | 19 |
| Total Transmission Expenses | 0 | |
| DISTRIBUTION EXPENSES | | |
| Operation Supervision Expenses (560) | 0 | 20 |
| Line and Station Labor (561) | 21,696 | 21 |
| Line and Station Supplies and Expenses (562) | 11,450 | 22 |
| Street Lighting and Signal System Expenses (565) | | 23 |
| Meter Expenses (566) | 12,342 | 24 |
| Customer Installations Expenses (567) | | 25 |
| Miscellaneous Distribution Expenses (569) | 16,660 | 26 |
| Maintenance of Structures and Equipment (571) | 14,094 | 27 |
| Maintenance of Lines (572) | 176,853 | 28 |
| Maintenance of Line Transformers (573) | 23,614 | 29 |
| Maintenance of Street Lighting and Signal Systems (574) | 34,831 | 30 |
| Maintenance of Meters (575) | 24,519 | 31 |
| Maintenance of Miscellaneous Distribution Plant (576) | | 32 |
| Total Distribution Expenses | 336,059 | |
| CUSTOMER ACCOUNTS EXPENSES | | |
| Meter Reading Labor (901) | 12,810 | 33 |
| Accounting and Collecting Labor (902) | 52,858 | 34 |
| Supplies and Expenses (903) | 54,132 | 35 |
| Uncollectible Accounts (904) | 965 | 36 |
| Total Customer Accounts Expenses | 120,765 | |
| SALES EXPENSES | | |
| Sales Expenses (910) | 15,627 | 37 |
| Total Sales Expenses | 15,627 | |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | Amount (b) | |
|---|-----------------------|-----------|
| ADMINISTRATIVE AND GENERAL EXPENSES | | |
| Administrative and General Salaries (920) | 74,927 | 38 |
| Office Supplies and Expenses (921) | 41,330 | 39 |
| Administrative Expenses Transferred -- Credit (922) | | 40 |
| Outside Services Employed (923) | 41,067 | 41 |
| Property Insurance (924) | 17,190 | 42 |
| Injuries and Damages (925) | 9,675 | 43 |
| Employee Pensions and Benefits (926) | 112,738 | 44 |
| Regulatory Commission Expenses (928) | 8,817 | 45 |
| Miscellaneous General Expenses (930) | 9,204 | 46 |
| Transportation Expenses (933) | | 47 |
| Maintenance of General Plant (935) | 6,268 | 48 |
| Total Administrative and General Expenses | 321,216 | |
| Total Operation and Maintenance Expenses | 9,134,216 | |

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 | | 313,092 | 1 |
| Social Security | | 45,589 | 2 |
| Wisconsin Gross Receipts Tax | | | 3 |
| PSC Remainder Assessment | GROSS REVENUES | 12,025 | 4 |
| Other (specify): | | | |
| PILOT CHARGED TO OVERHEAD | | (22,399) | 5 |
| FICA CHARGED TO OVERHEAD | | (23,595) | 6 |
| FICA CHARGED TO MERCHANDISING | | (309) | 7 |
| Total tax expense | | <u>324,403</u> | |

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(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 | | | Washington | | | | 1 |
| SUMMARY OF TAX RATES | | | | | | | 2 |
| State tax rate | mills | | 0.199967 | | | | 3 |
| County tax rate | mills | | 3.916534 | | | | 4 |
| Local tax rate | mills | | 7.502045 | | | | 5 |
| School tax rate | mills | | 11.945611 | | | | 6 |
| Voc. school tax rate | mills | | 1.545910 | | | | 7 |
| Other tax rate - Local | mills | | 0.000000 | | | | 8 |
| Other tax rate - Non-Local | mills | | 0.000000 | | | | 9 |
| Total tax rate | mills | | 25.110067 | | | | 10 |
| Less: state credit | mills | | 1.732667 | | | | 11 |
| Net tax rate | mills | | 23.377400 | | | | 12 |
| PROPERTY TAX EQUIVALENT CALCULATION | | | | | | | 13 |
| Local Tax Rate | mills | | 7.502045 | | | | 14 |
| Combined School Tax Rate | mills | | 13.491521 | | | | 15 |
| Other Tax Rate - Local | mills | | 0.000000 | | | | 16 |
| Total Local & School Tax | mills | | 20.993566 | | | | 17 |
| Total Tax Rate | mills | | 25.110067 | | | | 18 |
| Ratio of Local and School Tax to Total | dec. | | 0.836062 | | | | 19 |
| Total tax net of state credit | mills | | 23.377400 | | | | 20 |
| Net Local and School Tax Rate | mills | | 19.544949 | | | | 21 |
| Utility Plant, Jan. 1 | \$ | 15,402,884 | 15,402,884 | | | | 22 |
| Materials & Supplies | \$ | 762,274 | 762,274 | | | | 23 |
| Subtotal | \$ | 16,165,158 | 16,165,158 | | | | 24 |
| Less: Plant Outside Limits | \$ | 130,410 | 130,410 | | | | 25 |
| Taxable Assets | \$ | 16,034,748 | 16,034,748 | | | | 26 |
| Assessment Ratio | dec. | | 0.999021 | | | | 27 |
| Assessed Value | \$ | 16,019,050 | 16,019,050 | | | | 28 |
| Net Local & School Rate | mills | | 19.544949 | | | | 29 |
| Tax Equiv. Computed for Current Year | \$ | 313,092 | 313,092 | | | | 30 |
| Tax Equivalent per 1994 PSC Report | \$ | 283,971 | | | | | 31 |
| Any lower tax equivalent as authorized by municipality (see note 5) | \$ | | | | | | 32 |
| Tax equiv. for current year (see note 5) | \$ | 313,092 | | | | | 34 |

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|--|---------------------------------|---------------------------------|----|
| TRANSMISSION PLANT | | | |
| Structures and Improvements (352) | 0 | | 26 |
| Station Equipment (353) | 0 | | 27 |
| Towers and Fixtures (354) | 0 | | 28 |
| Poles and Fixtures (355) | 0 | | 29 |
| Overhead Conductors and Devices (356) | 0 | | 30 |
| Underground Conduit (357) | 0 | | 31 |
| Underground Conductors and Devices (358) | 0 | | 32 |
| Roads and Trails (359) | 0 | | 33 |
| Total Transmission Plant | 0 | 0 | |
| DISTRIBUTION PLANT | | | |
| Land and Land Rights (360) | 22,700 | | 34 |
| Structures and Improvements (361) | 2,867,545 | | 35 |
| Station Equipment (362) | 420,155 | | 36 |
| Storage Battery Equipment (363) | 0 | | 37 |
| Poles, Towers and Fixtures (364) | 1,600,898 | 72,214 | 38 |
| Overhead Conductors and Devices (365) | 1,673,252 | 55,955 | 39 |
| Underground Conduit (366) | 172,609 | 11,914 | 40 |
| Underground Conductors and Devices (367) | 2,556,340 | 168,920 | 41 |
| Line Transformers (368) | 2,428,516 | 34,340 | 42 |
| Services (369) | 698,317 | 44,684 | 43 |
| Meters (370) | 560,835 | 45,011 | 44 |
| Installations on Customers' Premises (371) | 1,016 | | 45 |
| Leased Property on Customers' Premises (372) | 0 | | 46 |
| Street Lighting and Signal Systems (373) | 823,381 | 23,467 | 47 |
| Total Distribution Plant | 13,825,564 | 456,505 | |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | 7,522 | | 48 |
| Structures and Improvements (390) | 91,142 | | 49 |
| Office Furniture and Equipment (391) | 26,498 | | 50 |
| Computer Equipment (391.1) | 397,291 | | 51 |
| Transportation Equipment (392) | 520,923 | | 52 |
| Stores Equipment (393) | 7,679 | | 53 |
| Tools, Shop and Garage Equipment (394) | 71,856 | 5,851 | 54 |
| Laboratory Equipment (395) | 39,790 | | 55 |
| Power Operated Equipment (396) | 48,772 | | 56 |
| Communication Equipment (397) | 13,300 | 878 | 57 |

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) |
|--|-----------------------------------|---|-------------------------------|
| TRANSMISSION PLANT | | | |
| Structures and Improvements (352) | | | 0 26 |
| Station Equipment (353) | | | 0 27 |
| Towers and Fixtures (354) | | | 0 28 |
| Poles and Fixtures (355) | | | 0 29 |
| Overhead Conductors and Devices (356) | | | 0 30 |
| Underground Conduit (357) | | | 0 31 |
| Underground Conductors and Devices (358) | | | 0 32 |
| Roads and Trails (359) | | | 0 33 |
| Total Transmission Plant | 0 | 0 | 0 |
| DISTRIBUTION PLANT | | | |
| Land and Land Rights (360) | | | 22,700 34 |
| Structures and Improvements (361) | | | 2,867,545 35 |
| Station Equipment (362) | | | 420,155 36 |
| Storage Battery Equipment (363) | | | 0 37 |
| Poles, Towers and Fixtures (364) | 21,992 | | 1,651,120 38 |
| Overhead Conductors and Devices (365) | 8,840 | | 1,720,367 39 |
| Underground Conduit (366) | | | 184,523 40 |
| Underground Conductors and Devices (367) | 2,689 | | 2,722,571 41 |
| Line Transformers (368) | 2,717 | | 2,460,139 42 |
| Services (369) | 1,257 | | 741,744 43 |
| Meters (370) | 10,727 | | 595,119 44 |
| Installations on Customers' Premises (371) | | | 1,016 45 |
| Leased Property on Customers' Premises (372) | | | 0 46 |
| Street Lighting and Signal Systems (373) | 474 | | 846,374 47 |
| Total Distribution Plant | 48,696 | 0 | 14,233,373 |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | | | 7,522 48 |
| Structures and Improvements (390) | | | 91,142 49 |
| Office Furniture and Equipment (391) | | | 26,498 50 |
| Computer Equipment (391.1) | | | 397,291 51 |
| Transportation Equipment (392) | | | 520,923 52 |
| Stores Equipment (393) | | | 7,679 53 |
| Tools, Shop and Garage Equipment (394) | | | 77,707 54 |
| Laboratory Equipment (395) | | | 39,790 55 |
| Power Operated Equipment (396) | | | 48,772 56 |
| Communication Equipment (397) | | | 14,178 57 |

ELECTRIC UTILITY PLANT IN SERVICE

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|--|---------------------------------|---------------------------------|----|
| GENERAL PLANT | | | |
| Miscellaneous Equipment (398) | 33,219 | | 58 |
| Other Tangible Property (399) | 0 | | 59 |
| Total General Plant | 1,257,992 | 6,729 | |
| Total utility plant in service directly assignable | 15,083,556 | 463,234 | |
| <u>Common Utility Plant Allocated to Electric Department</u> | 0 | | 60 |
| | | | |
| Total utility plant in service | 15,083,556 | 463,234 | |

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) |
|---|-----------------------------------|---|-------------------------------|
| GENERAL PLANT | | | |
| Miscellaneous Equipment (398) | | | 33,219 58 |
| Other Tangible Property (399) | | | 0 59 |
| Total General Plant | 0 | 0 | 1,264,721 |
| Total utility plant in service directly assignable | 48,696 | 0 | 15,498,094 |
| Common Utility Plant Allocated to Electric Department | | | 0 60 |
| Total utility plant in service | 48,696 | 0 | 15,498,094 |

TRANSMISSION AND DISTRIBUTION LINES

| Classification (a) | Miles of Pole Line Owned | | |
|--|-------------------------------------|-----------------------------|----|
| | Net Additions During Year (b) | Total End of Year (c) | |
| Primary Distribution System Voltage(s) -- Urban | | | |
| 2.4/4.16 kV (4kV) | | 200.00 | 1 |
| 7.2/12.5 kV (12kV) | | 0.00 | 2 |
| 14.4/24.9 kV (25kV) | | 75.00 | 3 |
| Other: | | | |
| NONE | | | 4 |
| Primary Distribution System Voltage(s) -- Rural | | | |
| 2.4/4.16 kV (4kV) | | | 5 |
| 7.2/12.5 kV (12kV) | | | 6 |
| 14.4/24.9 kV (25kV) | | | 7 |
| Other: | | | |
| NONE | | | 8 |
| Transmission System | | | |
| 34.5 kV | | | 9 |
| 69 kV | | | 10 |
| 115 kV | | | 11 |
| 138 kV | | | 12 |
| Other: | | | |
| NONE | | | 13 |

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

| Monthly Peak | | | | | | Monthly Energy Usage | |
|--------------|----|----------------|-----------------------|-----------------------------|----------------------------------|-------------------------|----|
| Month (a) | | kW (b) | Day of Week (c) | Date (MM/DD/YYYY) (d) | Time Beginning (HH:MM) (e) | (kWh) (000's) (f) | |
| January | 01 | 31,036 | Wednesday | 01/05/2000 | 14:00 | 18,551 | 1 |
| February | 02 | 31,502 | Monday | 02/14/2000 | 11:00 | 17,868 | 2 |
| March | 03 | 31,608 | Wednesday | 03/08/2000 | 12:00 | 18,923 | 3 |
| April | 04 | 32,269 | Thursday | 04/27/2000 | 12:00 | 17,840 | 4 |
| May | 05 | 34,266 | Monday | 05/08/2000 | 14:00 | 18,581 | 5 |
| June | 06 | 35,299 | Monday | 06/26/2000 | 14:00 | 19,002 | 6 |
| July | 07 | 37,642 | Thursday | 07/13/2000 | 14:00 | 19,999 | 7 |
| August | 08 | 40,191 | Thursday | 08/31/2000 | 14:00 | 21,846 | 8 |
| September | 09 | 39,494 | Friday | 09/01/2000 | 14:00 | 19,877 | 9 |
| October | 10 | 34,198 | Thursday | 10/19/2000 | 14:00 | 20,186 | 10 |
| November | 11 | 33,291 | Monday | 11/06/2000 | 11:00 | 18,495 | 11 |
| December | 12 | 35,378 | Monday | 12/18/2000 | 11:00 | 20,111 | 12 |
| Total | | 416,174 | | | | 231,279 | |

System Name WISCONSIN PUBLIC POWER INC

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

| Type of Reading | Supplier |
|-----------------------|----------------------------|
| 15 minutes integrated | WISCONSIN PUBLIC POWER INC |

ELECTRIC ENERGY ACCOUNT

| Particulars (a) | kWh (000's) (b) | |
|--|--------------------|-----------|
| Source of Energy | | |
| Generation (excluding Station Use): | | |
| Fossil Steam | | 1 |
| Nuclear Steam | | 2 |
| Hydraulic | | 3 |
| Internal Combustion Turbine | | 4 |
| Internal Combustion Reciprocating | | 5 |
| Non-Conventional (wind, photovoltaic, etc.) | | 6 |
| Total Generation | 0 | 7 |
| Purchases | 231,279 | 8 |
| Interchanges: | | 9 |
| In (gross) | | 9 |
| Out (gross) | | 10 |
| Net | 0 | 11 |
| Transmission for/by others (wheeling): | | 12 |
| Received | | 12 |
| Delivered | | 13 |
| Net | 0 | 14 |
| Total Source of Energy | 231,279 | 15 |
| Disposition of Energy | | |
| Sales to Ultimate Consumers (including interdepartmental sales) | 227,712 | 18 |
| Sales For Resale | 0 | 19 |
| Energy Used by the Company (excluding station use): | | |
| Electric Utility | 88 | 21 |
| Common (office, shops, garages, etc. serving 2 or more util. depts.) | | 22 |
| Total Used by Company | 88 | 23 |
| Total Sold and Used | 227,800 | 24 |
| Energy Losses: | | |
| Transmission Losses (if applicable) | | 26 |
| Distribution Losses | 3,479 | 27 |
| Total Energy Losses | 3,479 | 28 |
| Loss Percentage (% Total Energy Losses of Total Source of Energy) | 1.5042% | 29 |
| Total Disposition of Energy | 231,279 | 30 |

SALES OF ELECTRICITY BY RATE SCHEDULE

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

| Type of Sales/Rate Class Title (a) | Rate Schedule (b) | Avg. No. of Customers (c) | kWh (000 Omitted) (d) | (e) |
|---|----------------------|------------------------------|--------------------------|-----|
| Residential Sales | | | | |
| RESIDENTIAL | RG-1 | 4,317 | 32,902 | 1 |
| Total Sales for Residential Sales | | 4,317 | 32,902 | |
| Commercial & Industrial | | | | |
| COMMERCIAL | CG-1 | 679 | 18,866 | 2 |
| INDUSTRIAL | CP-1 | 23 | 11,228 | 3 |
| INDUSTRIAL | CP-2 | 20 | 42,783 | 4 |
| INDUSTRIAL | CP-3 | 4 | 78,480 | 5 |
| INDUSTRIAL | CP-4 | 1 | 41,576 | 6 |
| Total Sales for Commercial & Industrial | | 727 | 192,933 | |
| Public Street & Highway Lighting | | | | |
| MUNICIPAL STREET LIGHTING | MS-1 | 5 | 1,208 | 7 |
| PUMPING | MS-2 | 1 | 669 | 8 |
| Total Sales for Public Street & Highway Lighting | | 6 | 1,877 | |
| Sales for Resale | | | | |
| NONE | | | | 9 |
| Total Sales for Sales for Resale | | 0 | 0 | |
| TOTAL SALES FOR ELECTRICITY | | 5,050 | 227,712 | |

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

| Demand kW (e) | Customer or Distribution kW (f) | Tariff Revenues (g) | PCAC Revenues (h) | Total Revenues (g)+(h) | |
|--------------------------|--|------------------------------------|----------------------------------|---------------------------------------|----------|
| | | 2,329,946 | 36,793 | 2,366,739 | 1 |
| 0 | 0 | 2,329,946 | 36,793 | 2,366,739 | |
| | | 1,327,202 | 20,417 | 1,347,619 | 2 |
| | | 475,240 | 13,017 | 488,257 | 3 |
| | | 1,838,257 | 50,352 | 1,888,609 | 4 |
| | | 2,681,826 | 73,458 | 2,755,284 | 5 |
| | | 1,469,024 | 40,238 | 1,509,262 | 6 |
| 0 | 0 | 7,791,549 | 197,482 | 7,989,031 | |
| | | 178,373 | 1,194 | 179,567 | 7 |
| | | 42,953 | 719 | 43,672 | 8 |
| 0 | 0 | 221,326 | 1,913 | 223,239 | |
| | | | | 0 | 9 |
| 0 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 10,342,821 | 236,188 | 10,579,009 | |

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 | HARTFORD | | | | 2 |
| Type of Power Purchased (firm, dump, etc.) | FIRM | | | | 3 |
| Voltage at Which Delivered | 138000 | | | | 4 |
| Point of Metering | HARTFORD | | | | 5 |
| Total of 12 Monthly Maximum Demands -- kW | 416,174 | | | | 6 |
| Average load factor | 76.1269% | | | | 7 |
| Total Cost of Purchased Power | 8,340,549 | | | | 8 |
| Average cost per kWh | 0.0361 | | | | 9 |
| On-Peak Hours (if applicable) | 3570 | | | | 10 |
| Monthly purchases --- kWh (000): | On-peak | Off-peak | On-peak | Off-peak | 11 |
| January | 8,496 | 10,055 | | | 12 |
| February | 8,489 | 9,380 | | | 13 |
| March | 9,269 | 9,654 | | | 14 |
| April | 8,041 | 9,799 | | | 15 |
| May | 9,016 | 9,565 | | | 16 |
| June | 9,304 | 9,699 | | | 17 |
| July | 8,861 | 11,137 | | | 18 |
| August | 10,859 | 10,986 | | | 19 |
| September | 8,920 | 10,957 | | | 20 |
| October | 9,564 | 10,622 | | | 21 |
| November | 8,655 | 9,840 | | | 22 |
| December | 8,932 | 11,179 | | | 23 |
| Total kWh (000) | 108,406 | 122,873 | | | 24 |

| Particulars | (d) | | (e) | | |
|--|----------------|-----------------|----------------|-----------------|----|
| Name of Vendor | | | | | 28 |
| Point of Delivery | | | | | 29 |
| Voltage at Which Delivered | | | | | 30 |
| Point of Metering | | | | | 31 |
| Type of Power Purchased (firm, dump, etc.) | | | | | 32 |
| Total of 12 Monthly Maximum Demands -- kW | | | | | 33 |
| Average load factor | | | | | 34 |
| Total Cost of Purchased Power | | | | | 35 |
| Average cost per kWh | | | | | 36 |
| On-Peak Hours (if applicable) | | | | | 37 |
| Monthly purchases --- kWh (000): | On-peak | Off-peak | On-peak | Off-peak | 38 |
| January | | | | | 39 |
| February | | | | | 40 |
| March | | | | | 41 |
| April | | | | | 42 |
| May | | | | | 43 |
| June | | | | | 44 |
| July | | | | | 45 |
| August | | | | | 46 |
| September | | | | | 47 |
| October | | | | | 48 |
| November | | | | | 49 |
| December | | | | | 50 |
| Total kWh (000) | | | | | 51 |

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

0 1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

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 | | | | | |
|--------------------------------------|---------------------|-----------|---------|--------|----------|---|
| | (b) | (c) | (d) | (e) | (f) | |
| Name of Substation | AIRPORT DR | HTFD BULK | HWY. 83 | MONROE | RURAL ST | 1 |
| Voltage--High Side | 24,900 | 138,000 | 24,900 | 24,900 | 24,900 | 2 |
| Voltage--Low Side | 4,160 | 25 | 4,160 | 4,160 | 4,160 | 3 |
| Num. Main Transformers in Operation | 1 | 2 | 1 | 1 | 2 | 4 |
| Capacity of Transformers in kVA | 3,750 | 60 | 1 | 5,000 | 7,750 | 5 |
| Number of Spare Transformers on Hand | | | | 0 | | 6 |
| 15-Minute Maximum Demand in kW | | | | | | 7 |
| Dt and Hr of Such Maximum Demand | | | | | | 8 |
| Kwh Output | | | | | | 9 |

SUBSTATION EQUIPMENT (continued)

| Particulars (g) | Utility Designation | | | | |
|--|---------------------|--------|-----|-----|----|
| | (h) | (i) | (j) | (k) | |
| Name of Substation | SPARE WILSON AVE | | | | 13 |
| Voltage--High Side | 24,900 | 24,900 | | | 14 |
| Voltage--Low Side | 4,160 | 4,160 | | | 15 |
| Num. of Main Transformers in Operation | 1 | 2 | | | 16 |
| Capacity of Transformers in kVA | 3,750 | 7,750 | | | 17 |
| Number of Spare Transformers on Hand | 1 | | | | 18 |
| 15-Minute Maximum Demand in kW | | | | | 19 |
| Dt and Hr of Such Maximum Demand | | | | | 20 |
| Kwh Output | | | | | 21 |

SUBSTATION EQUIPMENT (continued)

| Particulars (m) | Utility Designation | | | | |
|--|---------------------|-----|-----|-----|----|
| | (n) | (o) | (p) | (q) | |
| Name of Substation | | | | | 22 |
| Voltage--High Side | | | | | 23 |
| Voltage--Low Side | | | | | 24 |
| Num. of Main Transformers in Operation | | | | | 25 |
| Capacity of Transformers in kVA | | | | | 26 |
| Number of Spare Transformers on Hand | | | | | 27 |
| 15-Minute Maximum Demand in kW | | | | | 28 |
| Dt and Hr of Such Maximum Demand | | | | | 29 |
| Kwh Output | | | | | 30 |

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 | 5,264 | 1,214 | 121,427 | 1 |
| Acquired during year | 23 | 31 | 1,755 | 2 |
| Total | 5,287 | 1,245 | 123,182 | 3 |
| Retired during year | 31 | 1 | 25 | 4 |
| Sales, transfers or adjustments increase (decrease) | | | | 5 |
| Number end of year | 5,256 | 1,244 | 123,157 | 6 |
| Number end of year accounted for as follows: | | | | 7 |
| In customers' use | 5,256 | 1,244 | 123,157 | 8 |
| In utility's use | | | | 9 |
| Inactive transformers on system | | | | 10 |
| Locked meters on customers' premises | | | | 11 |
| In stock | | | | 12 |
| Total end of year | 5,256 | 1,244 | 123,157 | 13 |

STREET LIGHTING EQUIPMENT

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

| Particulars (a) | Watts (b) | Number Each Type (c) | kWh Used Annually (d) | |
|---------------------------------------|--------------|----------------------------|-----------------------------|----------|
| Street Lighting Non-Ornamental | | | | |
| Mercury Vapor | 400 | 7 | 14,868 | 1 |
| Sodium Vapor | 70 | 2 | 1,720 | 2 |
| Sodium Vapor | 150 | 750 | 727,524 | 3 |
| Sodium Vapor | 200 | 2 | 1,908 | 4 |
| Sodium Vapor | 250 | 146 | 242,742 | 5 |
| Total | | 907 | 988,762 | |
| Ornamental | | | | |
| Sodium Vapor | 100 | 37 | 34,500 | 6 |
| Sodium Vapor | 150 | 84 | 87,978 | 7 |
| Total | | 121 | 122,478 | |
| Other | | | | |
| Other | 1 | 2 | 90 | 8 |
| Other | 150 | 40 | 96,670 | 9 |
| Total | | 42 | 96,760 | |

ELECTRIC OPERATING SECTION FOOTNOTES

Other Operating Revenues (Electric) (Page E-02)

Account 454: Reduction compared to 1999 results from correction of cable television pole rental charge in 1999 which was billed at incorrect rate.

Electric Operation & Maintenance Expenses (Page E-03)

Account 562: Increase is a result of increase in truck charges.

Account 569, 572, 573, and 575: Decreases all reflect large demand for energizing of new subdivisions in city, with expenses charged to work orders

Account 910: Increase in residential rebates, advertising, and development of public relations programs in anticipation of statewide deregulation.

Account 920: With retirement of Director of Utilities, department reorganized with two management employees (Director and Superintendant), which resulted in increased labor cost. Also new Director salary significantly increased over predecessor.

Account 923: 1999 expenses were unusually high due to cost of preparator of rate case by auditors.

Account 926: Major factors are increases resulting from health insurance premiums, and additional costs associated with additional management position.

Electric Utility Plant in Service (Page E-06)

Accounts 364, 367, and 365: Major projects affecting additions to these categories included relocation of complete overhead primary circuit to allow for the construction of new recreation center, relocation of circuit at local elementary school prior to construction of school addition, line extension work for manufacturing firm (Midas International) as a part of company expansion, and line extension at new Park Avenue to facilitate construction of senior housing unit.
