



3013 (02-09-04)

ANNUAL REPORT

OF

Name: HUSTISFORD UTILITIES

Principal Office: 210 S LAKE STREET
HUSTISFORD, WI 53034-0345

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HUSTISFORD UTILITIES
Utility Address: 210 S LAKE STREET
HUSTISFORD, WI 53034-0345

When was utility organized? 8/1/1937
Report any change in name:
Effective Date:
Utility Web Site: www.hustisford.com

Utility employee in charge of correspondence concerning this report:

Name: MS MICHELLE MURPHY
Title: UTILITY CLERK

Office Address:
443 E GRIFFITH STREET
P.O. BOX 345
HUSTISFORD, WI 53034-0345

Telephone: (920) 349 - 3650
Fax Number: (920) 349 - 4500

E-mail Address: mmurphy@wppisys.org

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: MR DONALD BAUMANN
Title: CHAIRMAN

Office Address:
210 S LAKE ST
P.O. BOX 345
HUSTISFORD, WI 53034-0345

Telephone: (920) 349 - 3650
Fax Number: (920) 349 - 4500

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: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/12/2001

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD KIRCHOFF

Title: SUPERINTENDENT

Office Address:

210 S LAKE STREET

HUSTISFORD, WI 53034-0345

Telephone: (920) 349 - 3650

Fax Number: (920) 349 - 4500

E-mail Address: rkirchoff@wppisys.org

Name of utility commission/committee: HUSTISFORD UTILITY COMMISSION

Names of members of utility commission/committee:

MR DONALD BAUMANN, CHAIRMAN

MR GLEN FALKENTHAL

MR ART JONES

MR KEN PFEIFER, SECRETARY

MR CHARLES WOLTER

Is sewer service rendered by the utility? YES

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? YES

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)	1,566,204	1,530,978	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,135,103	1,121,303	2
Depreciation Expense (403)	159,335	154,996	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	113,973	106,450	5
Total Operating Expenses	1,408,411	1,382,749	
Net Operating Income	157,793	148,229	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	157,793	148,229	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	23,933	26,860	10
Miscellaneous Nonoperating Income (421)	62,427	(4,308)	11
Total Other Income	86,360	22,552	
Total Income	244,153	170,781	
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	244,153	170,781	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	114,226	117,492	14
Amortization of Debt Discount and Expense (428)	8,772	8,808	15
Amortization of Premium on Debt--Cr. (429)	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		19
Total Interest Charges	122,998	126,300	
Net Income	121,155	44,481	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,385,954	1,355,500	20
Balance Transferred from Income (433)	121,155	44,481	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	7,778	14,027	25
Total Unappropriated Earned Surplus End of Year (216)	1,499,331	1,385,954	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	23,933	5
Total (Acct. 419):	23,933	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER UTILITY OPERATING INCOME	62,427	6
Total (Acct. 421):	62,427	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
OPERATING TRANSFER	7,778	12
Total (Acct. 439)--Debit:	7,778	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	292,757	1,273,447	0	0	1,566,204	1	
Less: interdepartmental sales	0	24,098	0	0	24,098	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		2,024			2,024	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	292,757	1,247,325	0	0	1,540,082		

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	33,883		33,883	1
Electric operating expenses	109,165		109,165	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	57,185		57,185	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	12,463		12,463	8
Electric utility plant accounts	46,324		46,324	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	314		314	12
Accum. prov. for depreciation of water plant	3,674		3,674	13
Accum. prov. for depreciation of electric plant	3,388		3,388	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	3,160		3,160	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	269,556	0	269,556	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	5,514,625	5,259,401	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,095,401	1,939,159	2
Net Utility Plant	3,419,224	3,320,242	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	3,419,224	3,320,242	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,254,793	2,251,157	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	752,844	687,928	6
Net Nonutility Property	1,501,949	1,563,229	
Investment in Municipality (123)	0	0	7
Other Investments (124)	8,034	11,420	8
Special Funds (125-128)	427,531	354,775	9
Total Other Property and Investments	1,937,514	1,929,424	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	56,622	75,752	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	210,245	182,197	15
Other Accounts Receivable (143)	23,119	1,571	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	19,283	8,517	18
Materials and Supplies (151-163)	155,374	168,930	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	2,456		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	467,099	436,967	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	110,703	119,474	25
Total Deferred Debits	110,703	119,474	
Total Assets and Other Debits	5,934,540	5,806,107	

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)	333,290	333,290	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	1,499,331	1,385,954	28
Total Proprietary Capital	1,832,621	1,719,244	
LONG-TERM DEBT			
Bonds (221-222)	1,926,164	1,977,107	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,926,164	1,977,107	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	134,123	106,530	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	84,641	75,427	36
Interest Accrued (237)	35,912	36,885	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	237	252	41
Total Current and Accrued Liabilities	254,913	219,094	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	16,577	23,942	44
Total Deferred Credits	16,577	23,942	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,904,265	1,866,720	49
Total Liabilities and Other Credits	5,934,540	5,806,107	

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)	1,955,675	0	0	2,981,792	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				577,158	7
Total Utility Plant	1,955,675	0	0	3,558,950	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	412,129	0	0	1,683,272	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	412,129	0	0	1,683,272	
Net Utility Plant	1,543,546	0	0	1,875,678	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	373,517	1,565,642			1,939,159	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	37,812	121,523			159,335	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,090				1,090	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	2,022			2,022	10
Other credits (specify):						11
Depreciation cleared		3,388			3,388	12
Total credits	38,902	126,933	0	0	165,835	13
Debits during year						14
Book cost of plant retired	290	8,032			8,322	15
Cost of removal	0	1,271			1,271	16
Other debits (specify):						17
					0	18
Total debits	290	9,303	0	0	9,593	19
Balance End of Year	412,129	1,683,272	0	0	2,095,401	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,249,058	3,636		2,252,694	1
Other (specify):					
Water - Land	2,099			2,099	2
Total Nonutility Property (121)	2,251,157	3,636	0	2,254,793	
Less accum. prov. depr. & amort. (122)	687,928	64,916		752,844	3
Net Nonutility Property	1,563,229	(61,280)	0	1,501,949	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			141,400		141,400	154,955	3
Total Electric Utility					141,400	154,955	

Account	Total End of Year	Amount Prior Year	
Electric utility total	141,400	154,955	1
Water utility (154)	13,974	13,975	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	155,374	168,930	

**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)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	333,290	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>333,290</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Clean Water Fund Loan	07/16/1991	11/01/2011	4.00%	291,164	1
1995 Mortgage Revenue Bond	10/01/1995	10/01/2020	5.00%	1,635,000	2
Total Bonds (Account 221):				1,926,164	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 1,926,164

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	75,427	1
Accruals:		
Charged water department expense	43,604	2
Charged electric department expense	70,369	3
Charged sewer department expense		4
Other (explain):		
Tax on meters charged to sewer	707	5
Total Accruals and other credits	114,680	
Taxes paid during year:		
County, state and local taxes	75,979	6
Social Security taxes	10,403	7
PSC Remainder Assessment	1,932	8
Other (explain):		
GROSS REVENUE	17,152	9
Total payments and other debits	105,466	
Balance end of year	84,641	

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)					
1991 Clean Water Fund Loan	2,013	11,536	11,671	1,878	1
1995 Mortgage Revenue Bonds	34,872	102,690	103,528	34,034	2
Subtotal	36,885	114,226	115,199	35,912	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	36,885	114,226	115,199	35,912	

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	405,032	382,818	0	1,078,870	0	1,866,720	1
Add credits during year:							
For Services	750			550		1,300	2
For Mains						0	3
Other (specify):							
UNDERGROUND CONDUCTORS		36,245				36,245	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	405,782	419,063	0	1,079,420	0	1,904,265	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	8,034	2
Total (Acct. 124):	8,034	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
ELECTRIC DEPRECIATION ACCOUNT	66,567	4
Total (Acct. 126):	66,567	
Other Special Funds (128):		
CLEAN WATER FUND DEBT SERVICE	14,076	5
CONSTRUCTION ACCOUNT	2,400	6
RESERVE ACCOUNT	168,713	7
INSURANCE RESERVE ACCOUNT	16,935	8
REPLACEMENT ACCOUNT	71,721	9
REDEMPTION ACCOUNT	66,798	10
DEFERRED SPECIAL ASSESSMENTS	20,321	11
Total (Acct. 128):	360,964	
Interest Special Deposits (132):		
NONE		12
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		13
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,199	15
Electric	144,229	16
Sewer (Regulated)	38,817	17
Other (specify):		
NONE		18
Total (Acct. 142):	210,245	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Sewer (Non-regulated)		19
Merchandising, jobbing and contract work	23,119	20
Other (specify):		
NONE		21
Total (Acct. 143):	23,119	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPAL	19,283	22
Total (Acct. 145):	19,283	
Prepayments (165):		
NONE		23
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED DEBT ISSUANCE EXPENSE	40,920	28
UNAMORTIZED LOSS ON ADVANCE REFUNDING	52,656	29
OTHER	17,127	30
Total (Acct. 186):	110,703	
Payables to Municipality (233):		
NONE		31
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ACCRUED SICK LEAVE	11,158	32
PUBLIC BENEFITS	5,419	33
Total (Acct. 253):	16,577	

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	1,953,346	2,931,727	0	0	4,885,073	1
Materials and Supplies	13,974	148,177	0	0	162,151	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	392,823	1,624,457	0	0	2,017,280	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	405,407	400,940	0	0	806,347	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,169,090	1,054,507	0	0	2,223,597	
Net Operating Income	103,862	53,931	0	0	157,793	8
Net Operating Income as a percent of Average Net Rate Base						
	8.88%	5.11%	N/A	N/A	7.10%	

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	333,290	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,442,642	3
Other (Specify):		4
Total Average Proprietary Capital	1,775,932	
Net Income		
Net Income	121,155	5
Percent Return on Proprietary Capital	6.82%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Per review response:

The description should have stated the balance in 145 comes from delinquent utility bills that were placed on the tax roll.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 19, 2001

Ms. Michelle Murphy, Utility Clerk
Hustisford Utilities
443 E Griffith Street
P.O. Box 345
Hustisford, WI 53034-0345

2000 Analytical Review DWCCA-2650-PJL

Dear Ms. Murphy:

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

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-19, please provide a more detailed description of the \$19,283 reported in Account 145 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.
2. Given that in the footnotes of the Water Services schedule on page W-18 it is explained that additions were paid for by the utility, please explain the source of the \$750 reported for service contributions in Account 271 on page F-18.
3. As directed in the head notes of the Electric Operation & Maintenance Expenses schedule on page E-3, please provide an explanation of any expense account which changed by \$10,000 and 15% when compared to the previous year and follow this procedure in the future.
4. The utility's Listing of Edit Check Results instructs that an amortization authorization date be provided for the 3 items reported in Account 186 on page F-19. While we note a date of 12/20/99 was added as a footnote to page F-19, our records do not indicate that PSC authorization to amortize was given regarding these issues. Please provide a copy of PSC authorization to amortize these items.

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

FINANCIAL SECTION FOOTNOTES

peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:bhh:w:\compl\Analytical Reviews\2000 analytical review letters\2650.doc

-----Original Message-----

From: Michelle Murphy [mailto:MMURPHY@wppisys.org]
Sent: Friday, January 04, 2002 2:26 PM
To: Peter.leege@psc.state.wi.us
Subject: Hustisford 2000 annual report

Good afternoon,

The response to your letter is as follows:

- 1. The description should have stated the balance in 145 comes from delinquent utility bills that were placed on the tax roll. 2. The footnote in W-18 should have stated that one service was paid by the utility and one service was paid by the customer. 3. The explanation for the Electric Operation and Maintenance Expenses for the accounts that changed by \$10,000.00 and 15% is that the account usage or account posting has changed from the switch of filing as a Class C utility to filing as a Class A/B utility. 4. The footnote in F-19 should state: Related to a debt issue, not a PSC authorization requirement.

Sincerely,
Michelle Murphy

Michelle Murphy
Hustisford Utilities
Phone 920.349.3650
Fax 920.349.4500
E-mail MMurphy@WPPISys.org

-----Original Message-----

From: Leege, Peter PSC
Sent: Monday, February 04, 2002 10:36 AM
To: 'Michelle Murphy'
Subject: RE: Hustisford 2000 annual report

Hi Michelle:

FINANCIAL SECTION FOOTNOTES

Thanks for your response to our review letter. The only follow up that we have is in regards to item number 4. From the explanation you provided it appears that these items should be reported in Account 181, Unamortized Debt Discount and Expense in the future.

Thanks for your time, you may consider the review closed.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	287,640	1
Total Sales of Water	287,640	
Other Operating Revenues		
Forfeited Discounts (470)	1,548	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,569	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,117	
Total Operating Revenues	292,757	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	11,110	9
Water Treatment Expenses (640-652)	4,957	10
Transmission and Distribution Expenses (660-678)	27,330	11
Customer Accounts Expenses (901-905)	9,437	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	54,645	14
Total Operation and Maintenance Expenses	107,479	
Other Operating Expenses		
Depreciation Expense (403)	37,812	15
Amortization Expense (404-407)		16
Taxes (408)	43,604	17
Total Other Operating Expenses	81,416	
Total Operating Expenses	188,895	
NET OPERATING INCOME	103,862	

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				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	386	17,297	113,564	4
Commercial	60	6,375	33,976	5
Industrial	10	1,960	9,712	6
Total Metered Sales to General Customers (461)	456	25,632	157,252	
Private Fire Protection Service (462)	5		8,088	7
Public Fire Protection Service (463)	1		117,308	8
Other Sales to Public Authorities (464)	8	817	4,992	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	470	26,449	287,640	

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)	117,308	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)	117,308	
Forfeited Discounts (470):		
Customer late payment charges	1,548	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,548	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
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	3,569	10
Other (specify): NONE		11
Total Other Water Revenues (474)	3,569	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	6,844	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	4,088	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	178	25
Total Pumping Expenses	11,110	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	1,377	26
Chemicals (641)	3,015	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)	40	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	525	33
Total Water Treatment Expenses	4,957	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	2,828	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	3,575	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	304	42
Maintenance of Distribution Reservoirs and Standpipes (672)	5,979	43
Maintenance of Transmission and Distribution Mains (673)	8,617	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	2,017	46
Maintenance of Meters (676)	1,973	47
Maintenance of Hydrants (677)	2,037	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	27,330	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	1,446	51
Customer Records and Collection Expenses (903)	7,241	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	750	54
Total Customer Accounts Expenses	9,437	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	9,309	56
Office Supplies and Expenses (921)	3,108	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	6,760	59
Property Insurance (924)	2,623	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	29,636	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	2,397	65
Rents (931)		66
Maintenance of General Plant (932)	812	67
Total Administrative and General Expenses	54,645	
 Total Operation and Maintenance Expenses	 107,479	

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		39,759	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		707	2
Net property tax equivalent		39,052	
Social Security		4,166	3
PSC Remainder Assessment		386	4
Other (specify): NONE			5
Total tax expense		<u>43,604</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(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			Dodge				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.244360				2
County tax rate	mills		7.631530				3
Local tax rate	mills		10.660169				4
School tax rate	mills		14.145927				5
Voc. school tax rate	mills		1.889108				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		34.571094				9
Less: state credit	mills		2.496868				10
Net tax rate	mills		32.074226				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		10.660169				12
Combined School Tax Rate	mills		16.035035				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		26.695204				15
Total Tax Rate	mills		34.571094				16
Ratio of Local and School Tax to Total	dec.		0.772183				17
Total tax net of state credit	mills		32.074226				18
Net Local and School Tax Rate	mills		24.767165				19
Utility Plant, Jan. 1	\$	1,951,018	1,951,018				20
Materials & Supplies	\$	13,975	13,975				21
Subtotal	\$	1,964,993	1,964,993				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	1,964,993	1,964,993				24
Assessment Ratio	dec.		0.816948				25
Assessed Value	\$	1,605,297	1,605,297				26
Net Local & School Rate	mills		24.767165				27
Tax Equiv. Computed for Current Year	\$	39,759	39,759				28
Tax Equivalent per 1994 PSC Report	\$	37,057					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	39,759					31

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	9,720		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	38,011		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	47,731	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	140,936	2,659	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	143,195		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	284,131	2,659	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,583		23
Total Water Treatment Plant	5,583	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	712		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)			9,720 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			38,011 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	47,731
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			143,595 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			143,195 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	286,790
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,583 23
Total Water Treatment Plant	0	0	5,583
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			712 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	485,330		26
Transmission and Distribution Mains (343)	760,349		27
Fire Mains (344)	0		28
Services (345)	148,023	921	29
Meters (346)	53,974	1,367	30
Hydrants (348)	84,424		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,532,812	2,288	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	28,021		34
Office Furniture and Equipment (391)	3,017		35
Computer Equipment (391.1)	9,514		36
Transportation Equipment (392)	18,643		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,057		39
Laboratory Equipment (395)	3,614		40
Power Operated Equipment (396)	4,036		41
Communication Equipment (397)	2,859		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	80,761	0	
Total utility plant in service directly assignable	1,951,018	4,947	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,951,018	4,947	

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)			485,330 26
Transmission and Distribution Mains (343)			760,349 27
Fire Mains (344)			0 28
Services (345)			148,944 29
Meters (346)	290		55,051 30
Hydrants (348)			84,424 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	290	0	1,534,810
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			28,021 34
Office Furniture and Equipment (391)			3,017 35
Computer Equipment (391.1)			9,514 36
Transportation Equipment (392)			18,643 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			11,057 39
Laboratory Equipment (395)			3,614 40
Power Operated Equipment (396)			4,036 41
Communication Equipment (397)			2,859 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	80,761
Total utility plant in service directly assignable	290	0	1,955,675
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	290	0	1,955,675

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	32,190	3.00%	1,140	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	32,190		1,140	
PUMPING PLANT				
Structures and Improvements (321)	42,601	2.20%	3,130	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	55,510	4.00%	5,728	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	98,111		8,858	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	5,617	6.67%	372	17
Total Water Treatment Plant	5,617		372	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	89,009	2.00%	9,707	19
Transmission and Distribution Mains (343)	47,667	0.74%	5,627	20
Fire Mains (344)	0			21
Services (345)	17,141	2.10%	3,118	22
Meters (346)	23,409	4.00%	2,181	23
Hydrants (348)	8,069	1.33%	1,123	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	185,295		21,756	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					33,330	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	33,330	
321					45,731	8
322					0	9
323					0	10
324					0	11
325					61,238	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	106,969	
331					0	16
332					5,989	17
	0	0	0	0	5,989	
341					0	18
342					98,716	19
343					53,294	20
344					0	21
345					20,259	22
346	290				25,300	23
348					9,192	24
349					0	25
	290	0	0	0	206,761	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	3,524	2.50%	701	26
Office Furniture and Equipment (391)	1,488	6.67%	201	27
Computer Equipment (391.1)	6,725	14.29%	1,360	28
Transportation Equipment (392)	18,560	15.00%	2,796	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	10,000	6.70%	741	31
Laboratory Equipment (395)	3,580	5.00%	181	32
Power Operated Equipment (396)	5,216	15.00%	605	33
Communication Equipment (397)	3,211	6.67%	191	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	52,304		6,776	
Total accum. prov. directly assignable	373,517		38,902	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 373,517		 38,902	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					4,225	26
391					1,689	27
391.1					8,085	28
392					21,356	29
393					0	30
394					10,741	31
395					3,761	32
396					5,821	33
397					3,402	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	59,080	
	290	0	0	0	412,129	
					0	38
	290	0	0	0	412,129	

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			2,658	2,658	1
February			2,680	2,680	2
March			2,493	2,493	3
April			2,588	2,588	4
May			2,610	2,610	5
June			2,434	2,434	6
July			2,579	2,579	7
August			2,522	2,522	8
September			2,587	2,587	9
October			2,746	2,746	10
November			2,315	2,315	11
December			3,176	3,176	12
Total for year	0	0	31,388	31,388	
Less: Measured or estimated water used in main flushing and water treatment during year				1,355	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				30,033	16
Less: Water sold				26,449	17
Losses and unaccounted for				3,584	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				287	21
Date of maximum: 12/29/2000					22
Cause of maximum:					23
Seasonal					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/4/2000					25
Total KWH used for pumping for the year				60,220	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)	
440 E GRIFFITH	#2	225	15	288,000	Yes	1
414 W JUNEAU	#3	252	12	288,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3		1
Location	440 E GRIFFITH.	W. JUNEAU		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	BYRON JOHNSON		5
Year Installed	1965	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	200		8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC		9 10
Year Installed	1965	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	20		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1991	1991		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	198	136		6
Total capacity in gallons	210,000	210,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,158	0	0	0	4,158	1
M	D	6.000	19,731	0	0	0	19,731	2
M	D	8.000	18,213	0	0	0	18,213	3
M	D	10.000	3,833	0	0	0	3,833	4
M	D	16.000	44	0	0	0	44	5
Total Within Municipality			45,979	0	0	0	45,979	
Total Utility			45,979	0	0	0	45,979	

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	287	0	0	0	287		1
M	1.000	115	2	0	0	117		2
M	1.500	7	0	0	0	7		3
M	2.000	20	0	0	0	20		4
Total Utility		429	2	0	0	431	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	373	36	25	(17)	367	32	1
0.750	139	0	4	(75)	60	4	2
1.000	2	0	0	0	2	0	3
1.500	19	0	0	(2)	17	0	4
2.000	2	0	0	0	2	0	5
3.000	2	0	0	0	2	0	6
Total:	537	36	29	(94)	450	36	

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	296	40	1	3	0	27	367	1
0.750	48	7	3	2	0	0	60	2
1.000	0	0	1	0	1	0	2	3
1.500	0	11	5	1	0	0	17	4
2.000	0	2	0	0	0	0	2	5
3.000	0	0	0	2	0	0	2	6
Total:	344	60	10	8	1	27	450	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

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

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

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	10
Number of distribution valves operated during year:	54

WATER OPERATING SECTION FOOTNOTES

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

For those assests depreciated higher than valued an adjustment is 2001 will be made.

Water Services (Page W-18)

Additions were paid for by the utility.

Per review response:

The footnote in W-18 should have stated that one service was paid by the utility and one service was paid by the customer.

PJL

Meters (Page W-19)

A physical inventory was done.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,260,901	1
Total Sales of Electricity	1,260,901	
Other Operating Revenues		
Forfeited Discounts (450)	4,695	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	7,346	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	505	7
Total Other Operating Revenues	12,546	
Total Operating Revenues	1,273,447	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	795,223	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	57,948	10
Customer Accounts Expenses (901-905)	27,350	11
Sales Expenses (911-916)	4,155	12
Administrative and General Expenses (920-932)	142,948	13
Total Operation and Maintenance Expenses	1,027,624	
Other Expenses		
Depreciation Expense (403)	121,523	14
Amortization Expense (404-407)		15
Taxes (408)	70,369	16
Total Other Expenses	191,892	
Total Operating Expenses	1,219,516	
NET OPERATING INCOME	53,931	

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	4,695	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,695	
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):		
RENT	7,346	5
Total Rent from Electric Property (454)	7,346	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	505	7
Total Other Electric Revenues (456)	505	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	795,223	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	795,223	
Total Power Production Expenses	795,223	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	2,323	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	32,809	52
Overhead Line Expenses (583)		53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	644	55
Meter Expenses (586)	250	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	2,487	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	1,637	62
Maintenance of Overhead Lines (593)	13,850	63
Maintenance of Underground Lines (594)	2,713	64
Maintenance of Line Transformers (595)	512	65
Maintenance of Street Lighting and Signal Systems (596)	183	66
Maintenance of Meters (597)	243	67
Maintenance of Miscellaneous Distribution Plant (598)	297	68
Total Distribution Expenses	57,948	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	7,164	70
Customer Records and Collection Expenses (903)	16,735	71
Uncollectible Accounts (904)	2,024	72
Miscellaneous Customer Accounts Expenses (905)	1,427	73
Total Customer Accounts Expenses	27,350	
 SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)	4,155	75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	4,155	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	39,206	78
Office Supplies and Expenses (921)	7,650	79
Administrative Expenses Transferred -- Credit (922)	(1,254)	80
Outside Services Employed (923)	11,665	81
Property Insurance (924)	7,214	82
Injuries and Damages (925)		83
Employee Pensions and Benefits (926)	54,728	84
Regulatory Commission Expenses (928)	2,524	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	10,778	87
Rents (931)		88
Maintenance of General Plant (932)	7,929	89
Total Administrative and General Expenses	142,948	
Total Operation and Maintenance Expenses	1,027,624	

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		44,882	1
Social Security		6,237	2
Wisconsin Gross Receipts Tax		17,704	3
PSC Remainder Assessment		1,546	4
Other (specify): NONE			5
Total tax expense		70,369	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.244360				3
County tax rate	mills		7.631530				4
Local tax rate	mills		10.660169				5
School tax rate	mills		14.145927				6
Voc. school tax rate	mills		1.889108				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.571094				10
Less: state credit	mills		2.496868				11
Net tax rate	mills		32.074226				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.660169				14
Combined School Tax Rate	mills		16.035035				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.695204				17
Total Tax Rate	mills		34.571094				18
Ratio of Local and School Tax to Total	dec.		0.772183				19
Total tax net of state credit	mills		32.074226				20
Net Local and School Tax Rate	mills		24.767165				21
Utility Plant, Jan. 1	\$	3,305,488	3,305,488				22
Materials & Supplies	\$	154,955	154,955				23
Subtotal	\$	3,460,443	3,460,443				24
Less: Plant Outside Limits	\$	1,242,243	1,242,243				25
Taxable Assets	\$	2,218,200	2,218,200				26
Assessment Ratio	dec.		0.816948				27
Assessed Value	\$	1,812,154	1,812,154				28
Net Local & School Rate	mills		24.767165				29
Tax Equiv. Computed for Current Year	\$	44,882	44,882				30
Tax Equivalent per 1994 PSC Report	\$	38,063					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	44,882					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	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)	1,050		34
Structures and Improvements (361)	3,821		35
Station Equipment (362)	116,630		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	478,318	2,200	38
Overhead Conductors and Devices (365)	452,783	1,726	39
Underground Conduit (366)	17,901		40
Underground Conductors and Devices (367)	369,424	66,781	41
Line Transformers (368)	437,617	3,168	42
Services (369)	307,599	18,176	43
Meters (370)	87,474	3,355	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	38		46
Street Lighting and Signal Systems (373)	87,908		47
Total Distribution Plant	2,360,563	95,406	
GENERAL PLANT			
Land and Land Rights (389)	1,100		48
Structures and Improvements (390)	138,075		49
Office Furniture and Equipment (391)	36,979		50
Computer Equipment (391.1)	51,734	6,175	51
Transportation Equipment (392)	193,134	6,581	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	43,034		54
Laboratory Equipment (395)	17,107		55
Power Operated Equipment (396)	27,746		56
Communication Equipment (397)	9,723		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)			1,050 34
Structures and Improvements (361)			3,821 35
Station Equipment (362)			116,630 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	854		479,664 38
Overhead Conductors and Devices (365)	610		453,899 39
Underground Conduit (366)			17,901 40
Underground Conductors and Devices (367)	2,222		433,983 41
Line Transformers (368)	3,373		437,412 42
Services (369)	513		325,262 43
Meters (370)	460		90,369 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			38 46
Street Lighting and Signal Systems (373)			87,908 47
Total Distribution Plant	8,032	0	2,447,937
GENERAL PLANT			
Land and Land Rights (389)			1,100 48
Structures and Improvements (390)			138,075 49
Office Furniture and Equipment (391)			36,979 50
Computer Equipment (391.1)			57,909 51
Transportation Equipment (392)			199,715 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			43,034 54
Laboratory Equipment (395)			17,107 55
Power Operated Equipment (396)			27,746 56
Communication Equipment (397)			9,723 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	2,467		58
Other Tangible Property (399)	0		59
Total General Plant	521,099	12,756	
Total utility plant in service directly assignable	2,881,662	108,162	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	2,881,662	108,162	

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)			2,467 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	533,855
Total utility plant in service directly assignable	8,032	0	2,981,792
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	8,032	0	2,981,792

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	<u>0</u>		<u>0</u>	
DISTRIBUTION PLANT				
Structures and Improvements (361)	2,760	2.90%	111	27
Station Equipment (362)	66,486	3.10%	3,616	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	240,482	3.90%	18,681	30
Overhead Conductors and Devices (365)	226,776	3.20%	14,507	31
Underground Conduit (366)	5,241	2.50%	448	32
Underground Conductors and Devices (367)	148,513	3.30%	13,256	33
Line Transformers (368)	217,621	3.20%	14,000	34
Services (369)	170,510	4.40%	13,923	35
Meters (370)	48,250	3.60%	3,201	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	34	4.40%	2	38
Street Lighting and Signal Systems (373)	60,232	4.10%	3,604	39
Total Distribution Plant	<u>1,186,905</u>		<u>85,349</u>	
GENERAL PLANT				
Structures and Improvements (390)	82,844	2.50%	3,452	40
Office Furniture and Equipment (391)	47,240	5.40%	5,730	41
Computer Equipment (391.1)	24,937	14.30%	2,794	42
Transportation Equipment (392)	139,996	10.00%	19,643	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	27,830	5.00%	2,152	45
Laboratory Equipment (395)	13,198	5.00%	855	46
Power Operated Equipment (396)	30,582	15.00%	4,162	47
Communication Equipment (397)	11,030	6.70%	651	48
Miscellaneous Equipment (398)	1,080	5.00%	123	49
Other Tangible Property (399)	0			50
Total General Plant	<u>378,737</u>		<u>39,562</u>	
Total accum. prov. directly assignable	<u>1,565,642</u>		<u>124,911</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					2,871	27
362		453			69,649	28
363					0	29
364	854	361			257,948	30
365	610	207			240,466	31
366					5,689	32
367	2,222	18			159,529	33
368	3,373		1,843		230,091	34
369	513	232			183,688	35
370	460		179		51,170	36
371					0	37
372					36	38
373					63,836	39
	8,032	1,271	2,022	0	1,264,973	
390					86,296	40
391				1,302	54,272	41
391.1				(1,302)	26,429	42
392					159,639	43
393					0	44
394					29,982	45
395					14,053	46
396					34,744	47
397					11,681	48
398					1,203	49
399					0	50
	0	0	0	0	418,299	
	8,032	1,271	2,022	0	1,683,272	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>1,565,642</u></u>		<u><u>124,911</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	8,032	1,271	2,022	0	1,683,272

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)		1
7.2/12.5 kV (12kV)		2
14.4/24.9 kV (25kV)		3
Other:		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:		8
Transmission System		
34.5 kV		9
69 kV		10
115 kV		11
138 kV		12
Other:		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	3,668	Monday	01/24/2000	19:00	1,948	1
February	02	3,493	Wednesday	02/02/2000	19:00	1,746	2
March	03	3,254	Thursday	03/09/2000	19:00	1,725	3
April	04	2,939	Thursday	04/13/2000	08:00	1,541	4
May	05	3,229	Friday	05/12/2000	12:00	1,627	5
June	06	3,425	Friday	06/09/2000	17:00	1,657	6
July	07	3,799	Thursday	07/13/2000	19:00	1,776	7
August	08	4,206	Thursday	08/31/2000	19:00	1,889	8
September	09	4,168	Friday	09/01/2000	16:00	1,609	9
October	10	3,013	Monday	10/30/2000	19:00	1,587	10
November	11	3,460	Monday	11/27/2000	20:00	1,677	11
December	12	3,888	Tuesday	12/12/2000	20:00	1,983	12
Total		42,542				20,765	

System Name Hustisford Utilities

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

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	20,765	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	20,765	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	19,803	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	41	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	41	23
Total Sold and Used	19,844	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	921	27
Total Energy Losses	921	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.4353%	29
Total Disposition of Energy	20,765	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	516	3,967	1
RESIDENTIAL RURAL	RG-1	710	6,981	2
Total Sales for Residential Sales		1,226	10,948	
Commercial & Industrial				
SMALL POWER	CP-1	11	3,492	3
SMALL POWER RURAL	CP-1	2	645	4
SMALL POWER SEWER	CP-1	1	427	5
LARGE POWER	CP-2	1	1,316	6
LARGE POWER RURAL	CP-2	1	114	7
COMMERCIAL	GS-1	99	2,195	8
COMMERCIAL RURAL	GS-1	49	426	9
COMMERCIAL SEWER	GS-1	6	13	10
WATER PUMPING	GS-1	5	44	11
Total Sales for Commercial & Industrial		175	8,672	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	14	183	12
Total Sales for Public Street & Highway Lighting		14	183	
Sales for Resale				
NONE				13
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,415	19,803	

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)	
		263,824	4,051	267,875	1
		465,211	8,070	473,281	2
0	0	729,035	12,121	741,156	
	12,569	192,161	3,019	195,180	3
	1,778	31,970	544	32,514	4
	741	17,925	419	18,344	5
	3,443	61,026	1,087	62,113	6
	1,049	14,869	107	14,976	7
		141,482	1,979	143,461	8
		28,999	422	29,421	9
		1,432	11	1,443	10
		4,285	26	4,311	11
0	19,580	494,149	7,614	501,763	
		17,806	176	17,982	12
0	0	17,806	176	17,982	
0	0	0	0	0	13
0	19,580	1,240,990	19,911	1,260,901	

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	Hustisford Sub				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Hustisford Sub				5
Total of 12 Monthly Maximum Demands -- kW	42,542				6
Average load factor	66.8703%				7
Total Cost of Purchased Power	795,223				8
Average cost per kWh	0.0383				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	922	1,027			12
February	863	883			13
March	879	846			14
April	730	811			15
May	828	799			16
June	838	819			17
July	816	960			18
August	1,000	889			19
September	754	855			20
October	799	789			21
November	825	852			22
December	880	1,103			23
Total kWh (000)	10,134	10,633			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
Load Factor	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):	0	17
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<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)
		Total	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Griffith					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	2					4
Capacity of Transformers in kVA	15,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	42,542					7
Dt and Hr of Such Maximum Demand	08/31/2000					8
	19:00					9
Kwh Output	20,764,144					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,439	640	13,653	1
Acquired during year	97	7	140	2
Total	1,536	647	13,793	3
Retired during year	20	1	5	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,516	646	13,788	6
Number end of year accounted for as follows:				7
In customers' use	1,400	589	12,239	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	116	57	1,549	12
Total end of year	1,516	646	13,788	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	7	3,500	1
Sodium Vapor	150	77	64,680	2
Sodium Vapor	250	6	7,800	3
Sodium Vapor	400	5	11,000	4
Total		95	86,980	
Ornamental				
Sodium Vapor	100	10	5,000	5
Sodium Vapor	150	3	2,520	6
Sodium Vapor	250	2	2,600	7
Total		15	10,120	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Per review response:

The explanation for the Electric Operation and Maintenance Expenses for the accounts that changed by \$10,000.00 and 15% is that the account usage or account posting has changed from the switch of filing as a Class C utility to filing as a Class A/B utility.

PJL

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

For those assets depreciated higher than valued an adjustment in 2001 will be made.
