



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: JEFFERSON WATER AND ELECTRIC DEPARTMENT

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Principal Office: 425 COLLINS RD.  
P.O. BOX 396  
JEFFERSON, WI 53549

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For the Year Ended: DECEMBER 31, 2000

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** JEFFERSON WATER AND ELECTRIC DEPARTMENT

**Utility Address:** 425 COLLINS RD.  
P.O. BOX 396  
JEFFERSON, WI 53549

**When was utility organized?** 10/1/1901

**Report any change in name:** JEFFERSON UTILITIES

**Effective Date:** 12/1/2000

**Utility Web Site:**

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

**Name:** PAULA M HEITZLER

**Title:** OFFICE MANAGER

**Office Address:**

425 COLLINS RD.  
P.O. BOX 396  
JEFFERSON, WI 53549

**Telephone:** (920) 674 - 7711

**Fax Number:** (920) 674 - 7713

**E-mail Address:** PHeitzler@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:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 1/30/2001

**Period covered by most recent audit:** 01/01/00-12/31/00

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

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**Name:** BRUCE FOLBRECHT

**Title:** SUPERINTENDENT

**Office Address:**

121 WEST RACINE STREET

P.O. BOX 396

JEFFERSON, WI 53549

**Telephone:** (920) 674 - 7711

**Fax Number:** (920) 674 - 7713

**E-mail Address:** BFolbrecht@WPPISYS.ORG

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**Name:** PAULA M HEITZLER

**Title:** OFFICE MANAGER

**Office Address:**

121 WEST RACINE STREET

P.O. BOX 396

JEFFERSON, WI 53549

**Telephone:** (920) 674 - 7711

**Fax Number:** (920) 674 - 7713

**E-mail Address:** PHeitzler@WPPISYS.ORG

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**Name of utility commission/committee:** JEFFERSON WATER AND ELECTRIC COMMISSION

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

MR STEVE ADAMS

MR WILLIAM BRANDEL

MR ARNOLD BRAWDERS

MR RICHARD FISCHER

MRS SUZANNE JOHANN

MR MARK KRANER

MR KENNETH NELSON

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

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO

**Date of Ordinance:**

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### IDENTIFICATION AND OWNERSHIP

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	9,058,583	8,884,028	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	7,427,810	7,073,714	2
Depreciation Expense (403)	496,944	464,734	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	360,292	338,411	5
<b>Total Operating Expenses</b>	<b>8,285,046</b>	<b>7,876,859</b>	
<b>Net Operating Income</b>	<b>773,537</b>	<b>1,007,169</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>773,537</b>	<b>1,007,169</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,367	10,130	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	146,066	110,641	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>147,433</b>	<b>120,771</b>	
<b>Total Income</b>	<b>920,970</b>	<b>1,127,940</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	6,643	5,702	13
<b>Total Miscellaneous Income Deductions</b>	<b>6,643</b>	<b>5,702</b>	
<b>Income Before Interest Charges</b>	<b>914,327</b>	<b>1,122,238</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	243,701	253,968	14
Amortization of Debt Discount and Expense (428)	12,121	12,844	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>255,822</b>	<b>266,812</b>	
<b>Net Income</b>	<b>658,505</b>	<b>855,426</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,301,079	8,483,187	20
Balance Transferred from Income (433)	658,505	855,426	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	55,033	37,534	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,904,551</b>	<b>9,301,079</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST	146,066	5
<b>Total (Acct. 419):</b>	<b>146,066</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
LEGISLATIVE ACTIVITY	6,643	8
<b>Total (Acct. 426):</b>	<b>6,643</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
LONG TERM DEBT DISCOUNT	37,243	10
RETIRED GENERAL PLANT LAND	17,790	11
<b>Total (Acct. 435)--Debit:</b>	<b>55,033</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		3,565			3,565	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		2,198			2,198	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>2,198</b>	<b>0</b>	<b>0</b>	<b>2,198</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>1,367</b>	<b>0</b>	<b>0</b>	<b>1,367</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	984,987	8,073,596	0	0	9,058,583	1
Less: interdepartmental sales	0	54,605	0	0	54,605	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		434			434	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>984,987</b>	<b>8,018,557</b>	<b>0</b>	<b>0</b>	<b>9,003,544</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	146,740	11,665	<b>158,405</b>	<b>1</b>
Electric operating expenses	229,793	18,267	<b>248,060</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts	795	64	<b>859</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	38,481	(38,481)	<b>0</b>	<b>18</b>
All other accounts	106,738	8,485	<b>115,223</b>	<b>19</b>
<b>Total Payroll</b>	<b>522,547</b>	<b>0</b>	<b>522,547</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	18,565,963	17,427,867	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,906,961	4,641,718	2
<b>Net Utility Plant</b>	<b>13,659,002</b>	<b>12,786,149</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>13,659,002</b>	<b>12,786,149</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	3,364	2,308	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>3,364</b>	<b>2,308</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	326,659	282,669	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,961,485	2,335,081	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	703,028	668,875	15
Other Accounts Receivable (143)	34,724	7,668	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	207,216	67,933	18
Materials and Supplies (151-163)	209,576	183,368	19
Prepayments (165)	5,160	5,726	20
Interest and Dividends Receivable (171)	7,131	9,340	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>3,454,979</b>	<b>3,560,660</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	494,020	543,370	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>494,020</b>	<b>543,370</b>	
<b>Total Assets and Other Debits</b>	<b>17,611,365</b>	<b>16,892,487</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	476,562	476,070	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	9,904,551	9,301,079	<b>28</b>
<b>Total Proprietary Capital</b>	<b>10,381,113</b>	<b>9,777,149</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	4,630,000	4,815,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>4,630,000</b>	<b>4,815,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	893,427	646,498	<b>33</b>
Payables to Municipality (233)	0	48,040	<b>34</b>
Customer Deposits (235)	264	247	<b>35</b>
Taxes Accrued (236)	289,786	283,990	<b>36</b>
Interest Accrued (237)	119,182	124,519	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	49,037	44,198	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,351,696</b>	<b>1,147,492</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	70,137	60,690	<b>43</b>
Other Deferred Credits (253)	13,407	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>83,544</b>	<b>60,690</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,165,012	1,092,156	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>17,611,365</b>	<b>16,892,487</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	7,308,502	0	0	10,126,937	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)	999,930				6
Construction Work in Progress (107)	53,243			77,351	7
<b>Total Utility Plant</b>	<b>8,361,675</b>	<b>0</b>	<b>0</b>	<b>10,204,288</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,264,306	0	0	3,642,655	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>1,264,306</b>	<b>0</b>	<b>0</b>	<b>3,642,655</b>	
<b>Net Utility Plant</b>	<b>7,097,369</b>	<b>0</b>	<b>0</b>	<b>6,561,633</b>	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,163,583	3,478,135			<b>4,641,718</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	150,622	346,322			<b>496,944</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,056				<b>6,056</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Clearing	5,754	22,982			<b>28,736</b>	<b>9</b>
Salvage	14,000	47,198			<b>61,198</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>176,432</b>	<b>416,502</b>	<b>0</b>	<b>0</b>	<b>592,934</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	74,231	233,796			<b>308,027</b>	<b>15</b>
Cost of removal	1,478	18,186			<b>19,664</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>75,709</b>	<b>251,982</b>	<b>0</b>	<b>0</b>	<b>327,691</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,264,306</b>	<b>3,642,655</b>	<b>0</b>	<b>0</b>	<b>4,906,961</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			192,437		192,437	167,194	3
<b>Total Electric Utility</b>					<b>192,437</b>	<b>167,194</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	192,437	167,194	1
Water utility (154)	17,139	16,174	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>209,576</b>	<b>183,368</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1991 MORTGAGE REVENUE BONDS	0	181	0	1
1993 MORTGAGE REVENUE BONDS REFUNDING	12,107	181.1	119,283	2
LOSS ON ADVANCE REFUNDING	37,243	181.2	374,737	3
<b>Total</b>			<b>494,020</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	251	0	4
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	476,070	1
<b>Changes during year (explain):</b>		
ST. LIGHT	492	2
<b>Balance end of year</b>	<u><u>476,562</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)	
1991 Mortgage Revenue Bonds	12/01/1991	07/01/2001	5.87%	145,000	<b>1</b>
1993 Refunding Bonds	11/01/1992	07/02/2016	4.15%	4,485,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>4,630,000</b>	
Total Recquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31: 4,630,000**

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	283,990	1
<b>Accruals:</b>		
Charged water department expense	143,260	2
Charged electric department expense	217,032	3
Charged sewer department expense		4
<b>Other (explain):</b>		
Joint Sewer Charges	2,312	5
<b>Total Accruals and other credits</b>	<b>362,604</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	283,990	6
Social Security taxes	28,863	7
PSC Remainder Assessment	11,765	8
<b>Other (explain):</b>		
Reduce Liability for Sale of Utility Building to City	15,000	9
Wisconsin Gross Receipts Tax	17,190	10
<b>Total payments and other debits</b>	<b>356,808</b>	
<b>Balance end of year</b>	<b>289,786</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1991 MORTGAGE REVENUE BOND	8,999	13,711	17,998	4,712	1
1993 REFUNDING BONDS	115,520	229,990	231,040	114,470	2
<b>Subtotal</b>	<b>124,519</b>	<b>243,701</b>	<b>249,038</b>	<b>119,182</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
blank	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>124,519</b>	<b>243,701</b>	<b>249,038</b>	<b>119,182</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	786,950	305,206	0	0	0	<b>1,092,156</b>	1
<b>Add credits during year:</b>							
For Services	18,760	2,110				<b>20,870</b>	2
For Mains	32,010	13,376				<b>45,386</b>	3
<b>Other (specify):</b>							
HYDRANTS	6,600					<b>6,600</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>844,320</b>	<b>320,692</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,165,012</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS`	3,364	2
<b>Total (Acct. 124):</b>	<b>3,364</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	281,211	9
Electric	421,817	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>703,028</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	34,724	14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>34,724</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Receivables from Municipality (145):</b>		
TAX ROLL	21,328	16
JOINT SEWER BILL	40,888	17
CITY POLICE DEPT.'S SHARE OF NEW BUILDING	100,000	18
CITY'S COST OF PURCHASING OLD UTILITY BUILDING	45,000	19
<b>Total (Acct. 145):</b>	<b>207,216</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	5,160	20
<b>Total (Acct. 165):</b>	<b>5,160</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		25
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		26
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS	13,407	27
<b>Total (Acct. 253):</b>	<b>13,407</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	7,010,158	9,792,413	0	0	<b>16,802,571</b>	<b>1</b>
Materials and Supplies	16,656	179,815	0	0	<b>196,471</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,213,944	3,560,395	0	0	<b>4,774,339</b>	<b>4</b>
Customer Advances for Construction		65,414			<b>65,414</b>	<b>5</b>
Contributions in Aid of Construction	815,635	312,949	0	0	<b>1,128,584</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,997,235</b>	<b>6,033,470</b>	<b>0</b>	<b>0</b>	<b>11,030,705</b>	
Net Operating Income	203,204	570,333	0	0	<b>773,537</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>4.07%</b>	<b>9.45%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.01%</b>	

### RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	476,316	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	9,602,815	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>10,079,131</b>	
<b>Net Income</b>		
Net Income	658,505	5
 <b>Percent Return on Proprietary Capital</b>	 <b>6.53%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

Construction of new Utility Office (425 Collins Rd.). The building also holds the new City Police Dept. We sold our old office to the City (Park & Recreation Dept.) for a total cost of \$60,000 with \$15,000 to be paid to us every year for the next 4 years. \$15,000 will be subtracted off amount owed to the City for "In-Lieu" of Taxes. The City also owes us \$100,000 for their share of the land's purchase price which we paid for in full.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

November 26, 2001

Ms. Paula M. Heitzler, Office Manager  
Jefferson Water and Electric Department  
425 Collins Road  
P.O. Box 396  
Jefferson, WI 53549-0396

2000 Analytical Review DWCCA-2750-ELE

Dear Ms. Heitzler:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. On page W-19, it appears the five 6-inch meters are in use, but were not tested. In the future, all meters 6-inch and larger in use should be tested annually or a schedule footnote provided to explain why they were not tested.
2. In the future, for any water expenses reported on page W-5 that increase or decrease over 15 percent from the prior year an explanation should be provided in the schedule footnotes.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

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

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	965,474	1
<b>Total Sales of Water</b>	<b>965,474</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,738	2
Miscellaneous Service Revenues (471)	481	3
Rents from Water Property (472)	9,600	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,694	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>19,513</b>	
<b>Total Operating Revenues</b>	<b>984,987</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	20,739	8
Pumping Expenses (620-633)	99,083	9
Water Treatment Expenses (640-652)	54,010	10
Transmission and Distribution Expenses (660-678)	170,909	11
Customer Accounts Expenses (901-905)	18,718	12
Sales Expenses (910)	11,350	13
Administrative and General Expenses (920-932)	113,092	14
<b>Total Operation and Maintenance Expenses</b>	<b>487,901</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	150,622	15
Amortization Expense (404-407)		16
Taxes (408)	143,260	17
<b>Total Other Operating Expenses</b>	<b>293,882</b>	
<b>Total Operating Expenses</b>	<b>781,783</b>	
<b>NET OPERATING INCOME</b>	<b>203,204</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,229	137,815	443,134	4
Commercial	290	55,336	131,212	5
Industrial	27	228,439	291,363	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,546</b>	<b>421,590</b>	<b>865,709</b>	
Private Fire Protection Service (462)	24		25,667	7
Public Fire Protection Service (463)				8
Other Sales to Public Authorities (464)	40	38,368	74,098	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>2,610</b>	 <b>459,958</b>	 <b>965,474</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)		Amount (b)
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	1	
Wholesale fire protection billed	2	
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	3	
<b>Other (specify):</b>		
NONE	4	
<b>Total Public Fire Protection Service (463)</b>		<b>0</b>
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5	1,738
<b>Other (specify):</b>		
NONE	6	
<b>Total Forfeited Discounts (470)</b>		<b>1,738</b>
<b>Miscellaneous Service Revenues (471):</b>		
PRIVATE WELL PERMITS	7	481
<b>Total Miscellaneous Service Revenues (471)</b>		<b>481</b>
<b>Rents from Water Property (472):</b>		
CABLE TV RENTAL @ WELL #4	8	9,600
<b>Total Rents from Water Property (472)</b>		<b>9,600</b>
<b>Interdepartmental Rents (473):</b>		
NONE	9	
<b>Total Interdepartmental Rents (473)</b>		<b>0</b>
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	10	7,694
<b>Other (specify):</b>		
NONE	11	
<b>Total Other Water Revenues (474)</b>		<b>7,694</b>
<b>Amortization of Construction Grants (475):</b>		
NONE	12	
<b>Total Amortization of Construction Grants (475)</b>		<b>0</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	20,739	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>20,739</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	54,605	17
Pumping Labor and Expenses (624)	4,892	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	12,783	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	19	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	26,784	25
<b>Total Pumping Expenses</b>	<b>99,083</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	30,403	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	21,885	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	1,722	33
<b>Total Water Treatment Expenses</b>	<b>54,010</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	8,254	36
Meter Expenses (663)	4,488	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	95,135	43
Maintenance of Transmission and Distribution Mains (673)	48,718	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	11,850	46
Maintenance of Meters (676)	1,460	47
Maintenance of Hydrants (677)	1,004	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>170,909</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	5,965	51
Customer Records and Collection Expenses (903)	12,753	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>18,718</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	11,350	<b>55</b>
<b>Total Sales Expenses</b>	<b>11,350</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	33,699	<b>56</b>
Office Supplies and Expenses (921)	10,583	<b>57</b>
Administrative Expenses Transferred--Credit (922)		<b>58</b>
Outside Services Employed (923)	11,308	<b>59</b>
Property Insurance (924)	1,276	<b>60</b>
Injuries and Damages (925)	6,843	<b>61</b>
Employee Pensions and Benefits (926)	38,802	<b>62</b>
Regulatory Commission Expenses (928)		<b>63</b>
Duplicate Charges--Credit (929)		<b>64</b>
Miscellaneous General Expenses (930)	196	<b>65</b>
Rents (931)		<b>66</b>
Maintenance of General Plant (932)	10,385	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>113,092</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>487,901</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		135,159	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,312	2
<b>Net property tax equivalent</b>		<b>132,847</b>	
Social Security		9,236	3
PSC Remainder Assessment		1,177	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>143,260</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.232245				2
County tax rate	mills		5.473339				3
Local tax rate	mills		8.001472				4
School tax rate	mills		13.265733				5
Voc. school tax rate	mills		1.703285				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>28.676074</b>				9
Less: state credit	mills		1.995405				10
<b>Net tax rate</b>	mills		<b>26.680669</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>8.001472</b>				12
<b>Combined School Tax Rate</b>	mills		<b>14.969018</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>22.970490</b>				15
<b>Total Tax Rate</b>	mills		<b>28.676074</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.801033</b>				17
<b>Total tax net of state credit</b>	mills		<b>26.680669</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>21.372104</b>				19
Utility Plant, Jan. 1	\$	<b>7,595,299</b>	7,595,299				20
Materials & Supplies	\$	<b>16,174</b>	16,174				21
<b>Subtotal</b>	\$	<b>7,611,473</b>	<b>7,611,473</b>				22
Less: Plant Outside Limits	\$	<b>156,437</b>	156,437				23
<b>Taxable Assets</b>	\$	<b>7,455,036</b>	<b>7,455,036</b>				24
Assessment Ratio	dec.		0.848300				25
<b>Assessed Value</b>	\$	<b>6,324,107</b>	<b>6,324,107</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>21.372104</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>135,159</b>	<b>135,159</b>				28
Tax Equivalent per 1994 PSC Report	\$	87,550					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>135,159</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	19,574		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)	206,522		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>226,096</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	40,440		12
Structures and Improvements (321)	586,159		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	477,096	21,716	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	52,073		20
<b>Total Pumping Plant</b>	<b>1,155,768</b>	<b>21,716</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	58,829	494	23
<b>Total Water Treatment Plant</b>	<b>58,829</b>	<b>494</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	8,465		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			19,574 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)			206,522 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>226,096</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			40,440 12
Structures and Improvements (321)			586,159 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	4,214		494,598 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			52,073 20
<b>Total Pumping Plant</b>	<b>4,214</b>	<b>0</b>	<b>1,173,270</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			59,323 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>59,323</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			8,465 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,210,342		<b>26</b>
Transmission and Distribution Mains (343)	2,687,138	161,793	<b>27</b>
Fire Mains (344)	0	0	<b>28</b>
Services (345)	451,076	26,928	<b>29</b>
Meters (346)	281,109	15,557	<b>30</b>
Hydrants (348)	301,176	18,148	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>4,939,306</b>	<b>222,426</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,414	9,100	<b>33</b>
Structures and Improvements (390)	46,336	397,896	<b>34</b>
Office Furniture and Equipment (391)	21,583	7,568	<b>35</b>
Computer Equipment (391.1)	55,120	5,650	<b>36</b>
Transportation Equipment (392)	64,965	6,603	<b>37</b>
Stores Equipment (393)	0		<b>38</b>
Tools, Shop and Garage Equipment (394)	58,241		<b>39</b>
Laboratory Equipment (395)	7,953	942	<b>40</b>
Power Operated Equipment (396)	2,169		<b>41</b>
Communication Equipment (397)	61,207	938	<b>42</b>
SCADA Equipment (397.1)	0		<b>43</b>
Miscellaneous Equipment (398)	11,827		<b>44</b>
Other Tangible Property (399)	0		<b>45</b>
<b>Total General Plant</b>	<b>331,815</b>	<b>428,697</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,711,814</b>	<b>673,333</b>	
Common Utility Plant Allocated to Water Department	0		<b>46</b>
<b>Total utility plant in service</b>	<b>6,711,814</b>	<b>673,333</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			1,210,342 26
Transmission and Distribution Mains (343)			2,848,931 27
Fire Mains (344)	0		0 28
Services (345)	100		477,904 29
Meters (346)			296,666 30
Hydrants (348)	75		319,249 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>175</b>	<b>0</b>	<b>5,161,557</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,414		9,100 33
Structures and Improvements (390)	44,779		399,453 34
Office Furniture and Equipment (391)	2,522		26,629 35
Computer Equipment (391.1)	19,425		41,345 36
Transportation Equipment (392)	2,962		68,606 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			58,241 39
Laboratory Equipment (395)			8,895 40
Power Operated Equipment (396)			2,169 41
Communication Equipment (397)	154		61,991 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			11,827 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>72,256</b>	<b>0</b>	<b>688,256</b>
<b>Total utility plant in service directly assignable</b>	<b>76,645</b>	<b>0</b>	<b>7,308,502</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>76,645</b>	<b>0</b>	<b>7,308,502</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	37,092	2.12%	4,378	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>37,092</b>		<b>4,378</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	136,773	2.50%	14,654	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	145,891	5.00%	24,292	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	4,468	4.29%	2,234	15
<b>Total Pumping Plant</b>	<b>287,132</b>		<b>41,180</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	22,350	6.67%	3,940	17
<b>Total Water Treatment Plant</b>	<b>22,350</b>		<b>3,940</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	173,417	2.00%	24,207	19
Transmission and Distribution Mains (343)	199,219	0.80%	22,144	20
Fire Mains (344)	0			21
Services (345)	114,235	2.13%	9,894	22
Meters (346)	84,758	4.35%	12,567	23
Hydrants (348)	27,697	1.33%	4,126	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>599,326</b>		<b>72,938</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					41,470	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,470</b>	
321					151,427	8
322					0	9
323					0	10
324					0	11
325	4,214				165,969	12
326					0	13
327					0	14
328					6,702	15
	<b>4,214</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>324,098</b>	
331					0	16
332					26,290	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,290</b>	
341					0	18
342					197,624	19
343					221,363	20
344	0				0	21
345	100	201			123,828	22
346					97,325	23
348	75	1,277			30,471	24
349					0	25
	<b>175</b>	<b>1,478</b>	<b>0</b>	<b>0</b>	<b>670,611</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	17,850	2.86%	6,375	<b>26</b>
Office Furniture and Equipment (391)	8,677	8.33%	2,008	<b>27</b>
Computer Equipment (391.1)	48,089	14.29%	6,893	<b>28</b>
Transportation Equipment (392)	54,087	18.00%	5,754	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	34,396	7.14%	4,158	<b>31</b>
Laboratory Equipment (395)	2,756	5.00%	421	<b>32</b>
Power Operated Equipment (396)	2,169	10.00%		<b>33</b>
Communication Equipment (397)	48,985	8.33%	5,132	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	674	5.00%	695	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>217,683</b>		<b>31,436</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,163,583</b>		<b>153,872</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,163,583</b>		 <b>153,872</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390	44,779		14,000		(6,554)	26
391	2,522				8,163	27
391.1	19,425				35,557	28
392	2,962				56,879	29
393					0	30
394					38,554	31
395					3,177	32
396					2,169	33
397	154				53,963	34
397.1					0	35
398					1,369	36
399				8,560	8,560	37
	<b>69,842</b>	<b>0</b>	<b>14,000</b>	<b>8,560</b>	<b>201,837</b>	
	<b>74,231</b>	<b>1,478</b>	<b>14,000</b>	<b>8,560</b>	<b>1,264,306</b>	
					<b>0</b>	<b>38</b>
	<b>74,231</b>	<b>1,478</b>	<b>14,000</b>	<b>8,560</b>	<b>1,264,306</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			37,369	37,369	1
February			35,388	35,388	2
March			39,412	39,412	3
April			40,889	40,889	4
May			49,723	49,723	5
June			44,726	44,726	6
July			46,404	46,404	7
August			42,019	42,019	8
September			41,491	41,491	9
October			43,751	43,751	10
November			38,177	38,177	11
December			37,971	37,971	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>497,320</b>	<b>497,320</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				497,320	16
Less: Water sold				459,958	17
Losses and unaccounted for				37,362	18
Percent unaccounted for to the nearest whole percent (%)				8%	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				2,195	21
Date of maximum: 7/26/2000					22
Cause of maximum:					23
Weather-Hot & Dry					
Minimum gallons pumped by all methods in any one day during reporting year				641	24
Date of minimum: 1/2/2000					25
Total KWH used for pumping for the year				837,929	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
SOUTH MAIN AT ROCK RIVER	2	854	12	1,368,000	Yes	<b>1</b>
RACINE STREET BY PLANT	3	838	12	1,044,000	Yes	<b>2</b>
SOUTH MARSHALL WEST MILWAU	4	735	18	2,000,000	Yes	<b>3</b>
EAST CHURCH STREET	5	924	16	1,500,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 11	BOOSTER 2	BOOSTER 3	1
Location	WELL 5	WELL 2	WELL 2	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN	FM	FM	5
Year Installed	1996	1990	1990	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	825	1,150	1,150	8
Pump Motor or Standby Engine Mfr	GE	TECO	TECO	9 10
Year Installed	1996	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 5	BOOSTER 6	BOOSTER 8	14
Location	WELL 3	WELL 3	WELL 4	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FM	FM	FM	18
Year Installed	1950	1950	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	600	1,200	1,000	21
Pump Motor or Standby Engine Mfr	FM	US	MARATHON	22 23
Year Installed	1950	1950	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	75	75	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 9	WELL 2	WELL 3	1
Location	WELL 4	S MAIN AT ROCK RIVER	RACINE ST BY PLANT	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FM	PEERLESS	JACKSON	5
Year Installed	1992	1990	1950	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	950	800	8
Pump Motor or Standby Engine Mfr	MARATHON	US MOTOR	GE	9 10
Year Installed	1992	1990	1950	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 5		14
Location	MARSHALL W MILWAUKEE	EAST CHURCH STREET		15
Purpose	P	P		16
Destination	R	R		17
Pump Manufacturer	WORTHINGTON	AMERICAN		18
Year Installed	1960	1996		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,400	950		21
Pump Motor or Standby Engine Mfr	IDEAL	GE		22 23
Year Installed	1960	1996		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	75	60		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	TANK #1	TANK 2	WELL 2 RESERVOIR 1	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1998	1971	1990	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	150	150	150	6
Total capacity in gallons	750,000	750,000	75,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			1.1000	12
Is a corrosion control chemical used (yes, no)?			Y	13
Is water fluoridated (yes, no)?			Y	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 3 RESERVOIR	WELL 3 RESERVOIR 1	WELL 4 RESERVOIR 1	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1910	1910	1960	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	250	250	250	6
Total capacity in gallons	75,000	100,000	180,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)		NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.1000	1.7000	12
Is a corrosion control chemical used (yes, no)?		Y	Y	13
Is water fluoridated (yes, no)?		Y	Y	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL 5 RESERVOIR 1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons	93,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		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	35,775	0	0	0	35,775	1
M	D	6.000	71,635	0	0	0	71,635	2
M	D	8.000	35,318	2,120	0	(800)	36,638	3
M	D	10.000	38,477	0	0	0	38,477	4
M	D	12.000	10,815	820	0	800	12,435	5
<b>Total Within Municipality</b>			<b>192,020</b>	<b>2,940</b>	<b>0</b>	<b>0</b>	<b>194,960</b>	
M	D	4.000	400	0	0	0	400	6
M	D	6.000	4,260	0	0	0	4,260	7
M	D	8.000	500	0	0	0	500	8
M	D	12.000	4,795	0	0	0	4,795	9
<b>Total Outside of Municipality</b>			<b>9,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,955</b>	
<b>Total Utility</b>			<b>201,975</b>	<b>2,940</b>	<b>0</b>	<b>0</b>	<b>204,915</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	500	0	0	0	500	16	1
M	0.750	674	0	0	0	674	5	2
L	1.000	3	0	1	0	2		3
M	1.000	941	31	0	0	972	128	4
M	1.250	17	0	0	0	17	9	5
M	1.500	78	0	0	0	78	4	6
M	2.000	56	0	0	0	56	3	7
M	4.000	25	0	1	0	24	2	8
M	6.000	19	0	0	0	19		9
M	8.000	8	0	0	0	8	1	10
M	10.000	4	0	0	0	4		11
<b>Total Utility</b>		<b>2,325</b>	<b>31</b>	<b>2</b>	<b>0</b>	<b>2,354</b>	<b>168</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,527	98	0	0	2,625	113	1
0.750	7	0	0	0	7	0	2
1.000	92	4	0	0	96	0	3
1.500	15	2	0	0	17	4	4
2.000	58	2	0	0	60	0	5
3.000	3	0	0	0	3	0	6
4.000	4	1	0	0	5	1	7
6.000	5	0	0	0	5	0	8
8.000	0	1			1		9
<b>Total:</b>	<b>2,711</b>	<b>108</b>	<b>0</b>	<b>0</b>	<b>2,819</b>	<b>118</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,251	208	8	15	32	111	2,625	1
0.750	1	0	0	0	0	6	7	2
1.000	8	61	8	4	3	12	96	3
1.500	0	8	0	3	1	5	17	4
2.000	0	24	8	14	2	12	60	5
3.000	0	0	0	1	0	2	3	6
4.000	0	0	0	4	0	1	5	7
6.000	0	0	4	1	0	0	5	8
8.000					1		1	9
<b>Total:</b>	<b>2,260</b>	<b>301</b>	<b>28</b>	<b>42</b>	<b>39</b>	<b>149</b>	<b>2,819</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	10				10	1
Within Municipality	218	7	1		224	2
<b>Total Fire Hydrants</b>	<b>228</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>234</b>	
<b>Flushing Hydrants</b>						
	42		1		41	3
<b>Total Flushing Hydrants</b>	<b>42</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>41</b>	

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

Number of hydrants operated during year:	225
Number of distribution system valves end of year:	495
Number of distribution valves operated during year:	260

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## WATER OPERATING SECTION FOOTNOTES

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

#390 - New General Plant was constructed in 2000.

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

#390-Retired old utility building for \$44,779; but have not booked the new building until 2001.

#399- Recorded depreciation of 1% for Main Street Water Project (full year) and 1/2 year on other projects placed in service. Final costs have not come from DOT in order to close out projects completely.

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### Water Mains (Page W-17)

1,910' of new water main was financed by the Water Dept. in order to loop the system.

The remaining water main was installed and paid for by a private developer.

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### Water Services (Page W-18)

Lead services were changed to copper services during water main reconstruction project at the Water Dept.'s expense.

Other services were paid for the owner, builder or developer.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	8,020,697	1
<b>Total Sales of Electricity</b>	<b>8,020,697</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	9,726	2
Miscellaneous Service Revenues (451)	2,368	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	39,093	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,712	7
<b>Total Other Operating Revenues</b>	<b>52,899</b>	
<b>Total Operating Revenues</b>	<b>8,073,596</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	6,266,862	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	355,202	10
Customer Accounts Expenses (901-905)	65,192	11
Sales Expenses (911-916)	26,384	12
Administrative and General Expenses (920-932)	226,269	13
<b>Total Operation and Maintenance Expenses</b>	<b>6,939,909</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	346,322	14
Amortization Expense (404-407)		15
Taxes (408)	217,032	16
<b>Total Other Expenses</b>	<b>563,354</b>	
<b>Total Operating Expenses</b>	<b>7,503,263</b>	
<b>NET OPERATING INCOME</b>	<b>570,333</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	9,726	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>9,726</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NSF CHECK CHARGES AND RECONNECT FEES	2,368	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>2,368</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACTS-AMERITECH AND CHARTER CABLE TV	39,093	5
<b>Total Rent from Electric Property (454)</b>	<b>39,093</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
1 1/2% SALES TAX DISCOUNT	1,712	7
<b>Total Other Electric Revenues (456)</b>	<b>1,712</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
<b>POWER PRODUCTION EXPENSES</b>	
<b>OTHER POWER GENERATION EXPENSES</b>	
Miscellaneous Other Power Generation Expenses (549)	28
Rents (550)	29
Maintenance Supervision and Engineering (551)	30
Maintenance of Structures (552)	31
Maintenance of Generating and Electric Plant (553)	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER SUPPLY EXPENSES</b>	
Purchased Power (555)	6,266,862 34
System Control and Load Dispatching (556)	35
Other Expenses (557)	36
<b>Total Other Power Supply Expenses</b>	<b>6,266,862</b>
<b>Total Power Production Expenses</b>	<b>6,266,862</b>
<b>TRANSMISSION EXPENSES</b>	
Operation Supervision and Engineering (560)	37
Load Dispatching (561)	38
Station Expenses (562)	39
Overhead Line Expenses (563)	40
Underground Line Expenses (564)	41
Miscellaneous Transmission Expenses (566)	42
Rents (567)	43
Maintenance Supervision and Engineering (568)	44
Maintenance of Structures (569)	45
Maintenance of Station Equipment (570)	46
Maintenance of Overhead Lines (571)	47
Maintenance of Underground Lines (572)	48
Maintenance of Miscellaneous Transmission Plant (573)	49
<b>Total Transmission Expenses</b>	<b>0</b>
<b>DISTRIBUTION EXPENSES</b>	
Operation Supervision and Engineering (580)	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	136,571	52
Overhead Line Expenses (583)	9,367	53
Underground Line Expenses (584)	9,679	54
Street Lighting and Signal System Expenses (585)	29,279	55
Meter Expenses (586)	16,056	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	26,110	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	86,090	63
Maintenance of Underground Lines (594)	34,533	64
Maintenance of Line Transformers (595)	6,851	65
Maintenance of Street Lighting and Signal Systems (596)		66
Maintenance of Meters (597)	666	67
Maintenance of Miscellaneous Distribution Plant (598)		68
<b>Total Distribution Expenses</b>	<b>355,202</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	23,621	70
Customer Records and Collection Expenses (903)	41,137	71
Uncollectible Accounts (904)	434	72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>65,192</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	26,384	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)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		77
<b>Total Sales Expenses</b>	<b>26,384</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	63,616	78
Office Supplies and Expenses (921)	19,359	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	14,304	81
Property Insurance (924)	1,913	82
Injuries and Damages (925)	14,594	83
Employee Pensions and Benefits (926)	78,029	84
Regulatory Commission Expenses (928)	7,666	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	8,192	87
Rents (931)		88
Maintenance of General Plant (932)	18,596	89
<b>Total Administrative and General Expenses</b>	<b>226,269</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>6,939,909</b>	

### TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		169,627	1
Social Security		19,627	2
Wisconsin Gross Receipts Tax		17,190	3
PSC Remainder Assessment		10,588	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>217,032</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.232245				3
County tax rate	mills		5.473391				4
Local tax rate	mills		8.001472				5
School tax rate	mills		13.265733				6
Voc. school tax rate	mills		1.703285				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.676126</b>				<b>10</b>
Less: state credit	mills		1.995405				11
<b>Net tax rate</b>	mills		<b>26.680721</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.001472</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.969018</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.970490</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.676126</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.801032</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.680721</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.372107</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>9,832,569</b>	9,832,569				22
Materials & Supplies	\$	<b>167,194</b>	167,194				23
<b>Subtotal</b>	\$	<b>9,999,763</b>	<b>9,999,763</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>643,615</b>	643,615				25
<b>Taxable Assets</b>	\$	<b>9,356,148</b>	<b>9,356,148</b>				<b>26</b>
Assessment Ratio	dec.		0.848300				27
<b>Assessed Value</b>	\$	<b>7,936,820</b>	<b>7,936,820</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.372107</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>169,627</b>	<b>169,627</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	163,536					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>169,627</b>					<b>34</b>

**ELECTRIC UTILITY PLANT IN SERVICE**

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

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

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

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

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	311,855		34
Structures and Improvements (361)	0		35
Station Equipment (362)	2,286,923		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,291,438	23,974	38
Overhead Conductors and Devices (365)	1,078,483	25,867	39
Underground Conduit (366)	61,118		40
Underground Conductors and Devices (367)	1,443,237	30,149	41
Line Transformers (368)	1,207,900	55,694	42
Services (369)	537,391	26,916	43
Meters (370)	359,653	14,741	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	178,916	29,578	47
<b>Total Distribution Plant</b>	<b>8,756,914</b>	<b>206,919</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	15,751	13,650	48
Structures and Improvements (390)	166,092	596,886	49
Office Furniture and Equipment (391)	30,801	8,712	50
Computer Equipment (391.1)	70,903	6,535	51
Transportation Equipment (392)	234,747	73,343	52
Stores Equipment (393)	20,318	2,370	53
Tools, Shop and Garage Equipment (394)	65,244	7,862	54
Laboratory Equipment (395)	30,925	297	55
Power Operated Equipment (396)	54,178		56
Communication Equipment (397)	12,017	1,645	57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			311,855 34
Structures and Improvements (361)			0 35
Station Equipment (362)			2,286,923 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,024		1,310,388 38
Overhead Conductors and Devices (365)	12,139		1,092,211 39
Underground Conduit (366)			61,118 40
Underground Conductors and Devices (367)	3,140		1,470,246 41
Line Transformers (368)	11,436		1,252,158 42
Services (369)	638		563,669 43
Meters (370)			374,394 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	7,400		201,094 47
<b>Total Distribution Plant</b>	<b>39,777</b>	<b>0</b>	<b>8,924,056</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	15,376		14,025 48
Structures and Improvements (390)	146,870		616,108 49
Office Furniture and Equipment (391)	5,314		34,199 50
Computer Equipment (391.1)	31,719		45,719 51
Transportation Equipment (392)	9,570		298,520 52
Stores Equipment (393)			22,688 53
Tools, Shop and Garage Equipment (394)			73,106 54
Laboratory Equipment (395)			31,222 55
Power Operated Equipment (396)			54,178 56
Communication Equipment (397)	546		13,116 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>700,976</b>	<b>711,300</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,457,890</b>	<b>918,219</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>9,457,890</b>	<b>918,219</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>209,395</b>	<b>0</b>	<b>1,202,881</b>
<b>Total utility plant in service directly assignable</b>	<b>249,172</b>	<b>0</b>	<b>10,126,937</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>249,172</b>	<b>0</b>	<b>10,126,937</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

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

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

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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	836,284	2.86%	65,406	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	490,641	4.63%	60,232	30
Overhead Conductors and Devices (365)	431,983	4.63%	50,252	31
Underground Conduit (366)	19,441	2.50%	1,528	32
Underground Conductors and Devices (367)	353,855	3.33%	48,509	33
Line Transformers (368)	283,193	3.03%	37,270	34
Services (369)	262,426	5.00%	27,527	35
Meters (370)	134,091	3.33%	12,210	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	147,057	4.00%	7,600	39
<b>Total Distribution Plant</b>	<b>2,958,971</b>		<b>310,534</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	84,899	3.33%	13,024	40
Office Furniture and Equipment (391)	19,161	7.69%	2,499	41
Computer Equipment (391.1)	62,107	14.29%	8,332	42
Transportation Equipment (392)	212,014	18.00%	22,984	43
Stores Equipment (393)	12,886	4.00%	860	44
Tools, Shop and Garage Equipment (394)	45,433	10.00%	6,917	45
Laboratory Equipment (395)	20,060	10.00%	3,107	46
Power Operated Equipment (396)	54,178	10.00%		47
Communication Equipment (397)	8,426	8.33%	1,047	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>519,164</b>		<b>58,770</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,478,135</b>		<b>369,304</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
361					0	27
362		1,752			899,938	28
363					0	29
364	5,024	4,102	132		541,879	30
365	12,139	8,431	1,066		462,731	31
366					20,969	32
367	3,140	526			398,698	33
368	11,436				309,027	34
369	638	2,046			287,269	35
370					146,301	36
371					0	37
372					0	38
373	7,400	1,329			145,928	39
	<b>39,777</b>	<b>18,186</b>	<b>1,198</b>	<b>0</b>	<b>3,212,740</b>	
390	146,870		46,000		(2,947)	40
391	5,314				16,346	41
391.1	31,719				38,720	42
392	9,570				225,428	43
393					13,746	44
394					52,350	45
395					23,167	46
396					54,178	47
397	546				8,927	48
398					0	49
399					0	50
	<b>194,019</b>	<b>0</b>	<b>46,000</b>	<b>0</b>	<b>429,915</b>	
	<b>233,796</b>	<b>18,186</b>	<b>47,198</b>	<b>0</b>	<b>3,642,655</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>3,478,135</u></u>		<u><u>369,304</u></u>

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>233,796</b>	<b>18,186</b>	<b>47,198</b>	<b>0</b>	<b>3,642,655</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.00	27.00	1
7.2/12.5 kV (12kV)	0.00	0.00	2
14.4/24.9 kV (25kV)	0.00	21.54	3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	8.91	8.91	5
7.2/12.5 kV (12kV)	0.00	0.00	6
14.4/24.9 kV (25kV)	3.39	3.39	7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	23	7
Nonfarm	300	8
<b>Total</b>	<b>323</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm	2	12
<b>Total</b>	<b>2</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>325</b>	<b>14</b>

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	25,578	Friday	01/21/2000	08:00	15,063	<b>1</b>
February	02	25,106	Wednesday	02/02/2000	11:00	13,929	<b>2</b>
March	03	24,444	Thursday	03/02/2000	11:00	14,213	<b>3</b>
April	04	24,417	Tuesday	04/11/2000	12:00	12,689	<b>4</b>
May	05	25,361	Monday	05/08/2000	15:00	14,101	<b>5</b>
June	06	26,901	Thursday	06/08/2000	15:00	14,885	<b>6</b>
July	07	29,011	Thursday	07/13/2000	15:00	15,290	<b>7</b>
August	08	29,685	Thursday	08/31/2000	15:00	15,208	<b>8</b>
September	09	30,119	Friday	09/01/2000	14:00	14,381	<b>9</b>
October	10	24,897	Tuesday	10/24/2000	14:00	14,707	<b>10</b>
November	11	25,066	Tuesday	11/21/2000	10:00	14,339	<b>11</b>
December	12	25,749	Wednesday	12/13/2000	10:00	14,847	<b>12</b>
<b>Total</b>		<b>316,334</b>				<b>173,652</b>	

**System Name** WPPI

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

<b>Type of Reading</b>	<b>Supplier</b>
------------------------	-----------------

15 minutes integrated	WPPI
-----------------------	------

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	173,652	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>173,652</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	168,349	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>168,349</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	5,303	27
<b>Total Energy Losses</b>	<b>5,303</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.0538%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>173,652</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RESIDENTIAL	RG-1	2,831	24,313		1
RURAL RESIDENTIAL	RG-1	281	3,162		2
<b>Total Sales for Residential Sales</b>		<b>3,112</b>	<b>27,475</b>		
<b>Commercial &amp; Industrial</b>					
COMMERCIAL & INDEPARTMENTAL	CG-1	417	11,002		3
RURAL COMMERCIAL	CG-2	39	1,238		4
SMALL POWER & RURAL SMALL POWER	CP-1	25	8,042		5
LARGE POWER & RURAL LARGE POWER	CP-2	16	22,981		6
INDUSTRIAL POWER	CP-3	5	96,917		7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>502</b>	<b>140,180</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREET LIGHTING	MS-1	1	694		8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>694</b>		
<b>Sales for Resale</b>					
NONE					9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,615</b>	<b>168,349</b>		

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		1,443,711	28,656	<b>1,472,367</b>	<b>1</b>
		195,319	3,826	<b>199,145</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>1,639,030</b>	<b>32,482</b>	<b>1,671,512</b>	
		737,593	12,894	<b>750,487</b>	<b>3</b>
		84,558	1,530	<b>86,088</b>	<b>4</b>
27,338		452,195	10,047	<b>462,242</b>	<b>5</b>
62,687	63,270	1,092,926	27,554	<b>1,120,480</b>	<b>6</b>
189,744	204,085	3,742,045	116,432	<b>3,858,477</b>	<b>7</b>
<b>279,769</b>	<b>267,355</b>	<b>6,109,317</b>	<b>168,457</b>	<b>6,277,774</b>	
		70,618	793	<b>71,411</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>70,618</b>	<b>793</b>	<b>71,411</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>279,769</b>	<b>267,355</b>	<b>7,818,965</b>	<b>201,732</b>	<b>8,020,697</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	JEFFERSON				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138000				4
Point of Metering	CRAWFISH SUB				5
Total of 12 Monthly Maximum Demands -- kW	316,334				6
Average load factor	<b>75.1988%</b>				7
Total Cost of Purchased Power	6,266,862				8
Average cost per kWh	<b>0.0361</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	7,071	7,991			12
February	6,866	7,063			13
March	7,211	7,001			14
April	5,889	6,800			15
May	6,947	7,155			16
June	7,376	7,508			17
July	6,866	8,424			18
August	7,659	7,549			19
September	6,517	7,864			20
October	7,087	7,620			21
November	6,832	7,507			22
December	6,513	8,336			23
<b>Total kWh (000)</b>	<b>82,834</b>	<b>90,818</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	CRAWFISH	EAST	MAIN	SOUTH	1
Voltage--High Side	138,000	24,900	24,900	24,900	2
Voltage--Low Side	25	2	2	2	3
Num. Main Transformers in Operation	1	1	1	1	4
Capacity of Transformers in kVA	48,000	5,000	4,125	5,000	5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					11
Voltage--High Side					12
Voltage--Low Side					13
Num. of Main Transformers in Operation					14
Capacity of Transformers in kVA					15
Number of Spare Transformers on Hand					16
15-Minute Maximum Demand in kW					17
Dt and Hr of Such Maximum Demand					18
					19
Kwh Output					20

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					21
Voltage--High Side					22
Voltage--Low Side					23
Num. of Main Transformers in Operation					24
Capacity of Transformers in kVA					25
Number of Spare Transformers on Hand					26
15-Minute Maximum Demand in kW					27
Dt and Hr of Such Maximum Demand					28
					29
Kwh Output					30

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,174	934	58,705	1
Acquired during year	388	68	2,170	2
<b>Total</b>	<b>4,562</b>	<b>1,002</b>	<b>60,875</b>	<b>3</b>
Retired during year	380	39	742	4
Sales, transfers or adjustments increase (decrease)	(8)	(2)	(200)	5
<b>Number end of year</b>	<b>4,174</b>	<b>961</b>	<b>59,933</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	3,910	762	40,385	8
In utility's use	38	13	6,815	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	226	186	12,733	12
<b>Total end of year</b>	<b>4,174</b>	<b>961</b>	<b>59,933</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
NONE		0	0	1
Sodium Vapor	100	246	124,196	2
Sodium Vapor	150	16	10,617	3
Sodium Vapor	250	95	119,332	4
Sodium Vapor	400	13	25,051	5
<b>Total</b>		<b>370</b>	<b>279,196</b>	
<b>Ornamental</b>				
NONE		0	0	6
Sodium Vapor	70	31	23,014	7
Sodium Vapor	100	204	92,317	8
Sodium Vapor	150	6	4,053	9
Sodium Vapor	250	118	143,984	10
Sodium Vapor	400	14	34,174	11
<b>Total</b>		<b>373</b>	<b>297,542</b>	
<b>Other</b>				
Other	67	271	118,395	12
<b>Total</b>		<b>271</b>	<b>118,395</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

#390 - Retired old general plant (office) and constructed new building in 2000.

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

#390 - The final costs for our new building will not accounted for until 2001. Meanwhile the entire old building was retired. Should be fine next year.

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