



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: LAKE MILLS LIGHT & WATER

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Principal Office: 307 N. CP AVENUE  
LAKE MILLS, WI 53551

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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:** LAKE MILLS LIGHT & WATER

**Utility Address:** 307 N. CP AVENUE  
LAKE MILLS, WI 53551

**When was utility organized?** 12/31/1911

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR STEVEN WILKE

**Title:** CITY MANAGER

**Office Address:**

200D WATER STREET  
LAKE MILLS, WI 53551

**Telephone:** (920) 648 - 2344

**Fax Number:** (920) 648 - 2347

**E-mail Address:** NONE

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

**Name:** NONE NONE

**Title:**

**Office Address:**

P.O. BOX 1  
NONE, WI 11111

**Telephone:** ( ) - EXT

**Fax Number:** ( ) -

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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:** 12/31/1999

**Period covered by most recent audit:** YEAR ENDED 1999

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

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**Name:** MR TED A WHITCOMB

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

307 N. CP AVENUE  
LAKE MILLS, WI 53551

**Telephone:** (920) 648 - 4026

**Fax Number:** (920) 648 - 8649

**E-mail Address:** twhitcomb@WPPIsys.org

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**Name of utility commission/committee:** NONE

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

MR DAN R STEVENS, COUNCIL PRESIDENT

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

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

**Date of Ordinance:**

**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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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,493,260	4,417,608	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,874,865	3,722,962	2
Depreciation Expense (403)	288,149	258,455	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	251,842	223,942	5
<b>Total Operating Expenses</b>	<b>4,414,856</b>	<b>4,205,359</b>	
<b>Net Operating Income</b>	<b>78,404</b>	<b>212,249</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>78,404</b>	<b>212,249</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	1	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	85,448	93,368	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>85,448</b>	<b>93,369</b>	
<b>Total Income</b>	<b>163,852</b>	<b>305,618</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>163,852</b>	<b>305,618</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	155,718	169,687	14
Amortization of Debt Discount and Expense (428)	4,833	5,320	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	32,808	35,167	17
Other Interest Expense (431)	667	5,918	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>194,026</b>	<b>216,092</b>	
<b>Net Income</b>	<b>(30,174)</b>	<b>89,526</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,065,382	2,984,142	20
Balance Transferred from Income (433)	(30,174)	89,526	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	6,549	8,286	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,028,659</b>	<b>3,065,382</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 ON INVESTMENTS	85,448	5
<b>Total (Acct. 419):</b>	<b>85,448</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
APPROPRIATIONS OF INCOME TO MUNICIPALITY	6,549	12
<b>Total (Acct. 439)--Debit:</b>	<b>6,549</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)	0	0	0	0	<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	451,419	4,041,841	0	0	4,493,260	1
Less: interdepartmental sales	0		0	0	0	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		7,538			7,538	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>451,419</b>	<b>4,034,303</b>	<b>0</b>	<b>0</b>	<b>4,485,722</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	143,685	1,668	145,353	1
Electric operating expenses	341,945	5,005	346,950	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,072		4,072	8
Electric utility plant accounts	15,525		15,525	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	463		463	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	6,673	(6,673)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>512,363</b>	<b>0</b>	<b>512,363</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 (100)	10,867,374	10,668,615	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,888,139	3,686,109	<b>2</b>
<b>Net Utility Plant</b>	<b>6,979,235</b>	<b>6,982,506</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	17,597	17,597	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,139	4,139	<b>4</b>
<b>Net Nonutility Property</b>	<b>13,458</b>	<b>13,458</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	147,623	<b>6</b>
Special Funds (125)	1,465,009	1,529,982	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,478,467</b>	<b>1,691,063</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,579	3,585	<b>8</b>
Temporary Cash Investments (132)	65,838	49,458	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	586,978	479,966	<b>11</b>
Other Accounts Receivable (143)	32,604	119,705	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	70,914	70,427	<b>14</b>
Materials and Supplies (150)	198,989	199,435	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>956,902</b>	<b>922,576</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	22,856	27,689	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	146,351	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>169,207</b>	<b>27,689</b>	
<b>Total Assets and Other Debits</b>	<b>9,583,811</b>	<b>9,623,834</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)	192,997	50,625	<b>21</b>
Appropriated Earned Surplus (215)		0	<b>22</b>
Unappropriated Earned Surplus (216)	3,028,659	3,065,382	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,221,656</b>	<b>3,116,007</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,891,112	3,055,750	<b>24</b>
Advances from Municipality (223)	437,122	470,947	<b>25</b>
Other Long-Term Debt (224)	0	65,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,328,234</b>	<b>3,591,697</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	325,012	314,448	<b>28</b>
Payables to Municipality (233)	108,026	112,986	<b>29</b>
Customer Deposits (235)	5,965	5,765	<b>30</b>
Taxes Accrued (236)	28,028	22,168	<b>31</b>
Interest Accrued (237)	49,048	53,396	<b>32</b>
Other Current and Accrued Liabilities (238)	72,250	71,799	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>588,329</b>	<b>580,562</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	148,974	138,723	<b>36</b>
<b>Total Deferred Credits</b>	<b>148,974</b>	<b>138,723</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</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)	2,296,618	2,196,845	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>9,583,811</b>	<b>9,623,834</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)	5,305,409	0	0	5,551,197	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,650			9,118	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	5,307,059	0	0	5,560,315	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	937,114	0	0	2,951,025	10
<b>Total Accumulated Provision</b>	937,114	0	0	2,951,025	
<b>Net Utility Plant</b>	4,369,945	0	0	2,609,290	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	916,480	2,769,629			<b>3,686,109</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	102,824	185,325			<b>288,149</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,701				<b>6,701</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION	0	20,136			<b>20,136</b>	<b>9</b>
Salvage		5,688			<b>5,688</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>109,525</b>	<b>211,149</b>	<b>0</b>	<b>0</b>	<b>320,674</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	62,101	22,099			<b>84,200</b>	<b>15</b>
Cost of removal	26,790	7,654			<b>34,444</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>88,891</b>	<b>29,753</b>	<b>0</b>	<b>0</b>	<b>118,644</b>	<b>19</b>
<b>Balance End of Year</b>	<b>937,114</b>	<b>2,951,025</b>	<b>0</b>	<b>0</b>	<b>3,888,139</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
BOATHOUSE AND LAND	17,597			17,597	2
<b>Total Nonutility Property (121)</b>	<b>17,597</b>	<b>0</b>	<b>0</b>	<b>17,597</b>	
Less accum. prov. depr. & amort. (122)	4,139			4,139	3
<b>Net Nonutility Property</b>	<b>13,458</b>	<b>0</b>	<b>0</b>	<b>13,458</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation			176,532		<b>176,532</b>	177,163	<b>1</b>
Other					<b>0</b>	0	<b>2</b>
<b>Total Electric Utility</b>					<b>176,532</b>	<b>177,163</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>176,532</b>	<b>177,163</b>	<b>1</b>
Water utility	22,457	22,272	<b>2</b>
Sewer utility		0	<b>3</b>
Gas utility		0	<b>4</b>
Merchandise		0	<b>5</b>
Other materials & supplies		0	<b>6</b>
<b>Total Materials and Supplies</b>	<b>198,989</b>	<b>199,435</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>				
1992 Bonds	2,146	2146	3,424	1
1997 Bonds	2,687	2687	19,432	2
<b>Total</b>			<b>22,856</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	50,625	1
<b>Changes during year (explain):</b>		
ADDITIONS TO TIF DISTRICT	142,372	2
<b>Balance end of year</b>	<b><u>192,997</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 BOND ISSUE	04/01/1992	04/01/2004	6.00%	516,112	<b>1</b>
1997 BOND ISSUE	04/04/1997	04/01/2011	5.00%	2,375,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,891,112</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM SEWER UTILITY	04/01/1991	04/01/2001	7.00%	437,122	1
ADVANCE FROM MUNI-STATE TRUST FUND	10/21/1988	03/15/1998	6.00%	0	2
<b>Total for Account 223</b>				<b>437,122</b>	
<b>Other Long-Term Debt (224)</b>					
G.O. PROMISSORY NOTE	07/11/1995	07/11/2000	6.00%	0	3
<b>Total for Account 224</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	22,168	1
<b>Accruals:</b>		
Charged water department expense	104,711	2
Charged electric department expense	144,849	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>249,560</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	188,011	6
Social Security taxes	32,185	7
PSC Remainder Assessment	5,616	8
<b>Other (explain):</b>		
GROSS REVENUES	17,888	9
<b>Total payments and other debits</b>	<b>243,700</b>	
<b>Balance end of year</b>	<b>28,028</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>					
1992 Mortgage Revenue Bonds	10,690	36,344	38,482	8,552	1
1997 Mortgage Revenue Bonds	29,661	117,664	117,990	29,335	2
<b>Subtotal</b>	<b>40,351</b>	<b>154,008</b>	<b>156,472</b>	<b>37,887</b>	
<b>Advances from Municipality (223)</b>					
Advance from Sewer	8,653	32,808	33,409	8,052	3
<b>Subtotal</b>	<b>8,653</b>	<b>32,808</b>	<b>33,409</b>	<b>8,052</b>	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund Loan	0			0	4
G.O. Loan 1995	1,950	1,710	3,660	0	5
G.O. Loan 1997	0			0	6
<b>Subtotal</b>	<b>1,950</b>	<b>1,710</b>	<b>3,660</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	2,442	667		3,109	7
INTEREST ON OVERBILLING	0			0	8
<b>Subtotal</b>	<b>2,442</b>	<b>667</b>	<b>0</b>	<b>3,109</b>	
<b>Total</b>	<b>53,396</b>	<b>189,193</b>	<b>193,541</b>	<b>49,048</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	1,632,047	564,798	0	0	0	<b>2,196,845</b>	1
<b>Add credits during year:</b>							
For Services		57,321				<b>57,321</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
WATER IMPACT FEES	42,452					<b>42,452</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,674,499</b>	<b>622,119</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,296,618</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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
SPECIAL ASSESSMENTS	193,493	3
BOND PROCEEDS	193,083	4
RESERVE FOR REVENUE BONDS	586,434	5
RESERVE FOR DEPRECIATION	86,461	6
WATER IMPACT FEES	397,910	7
RESERVE FOR PUBLIC BENEFITS	7,628	8
<b>Total (Acct. 125):</b>	<b>1,465,009</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	30,953	10
Electric	463,859	11
Sewer (Regulated)	92,166	12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>586,978</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
MISC BILLINGS, JT TRENCH, POLE RENTAL, ETC	32,604	16
<b>Total (Acct. 143):</b>	<b>32,604</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL	13,663	17
JOINT METERING	35,184	18
FIRE PROTECTION	17,360	19
MISC BILLS	4,707	20
<b>Total (Acct. 145):</b>	<b>70,914</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>Prepayments (165):</b>		
NONE		21
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
SPECIAL & DEFERRED ASSESSMENTS	146,351	23
<b>Total (Acct. 183):</b>	<b>146,351</b>	
<b>Payables to Municipality (233):</b>		
	0	24
REFUSE BILLING	15,860	25
SEWER BILLING	92,166	26
<b>Total (Acct. 233):</b>	<b>108,026</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED & SPECIAL ASSESSMENTS	138,722	27
PUBLIC BENEFITS - ENERGY ASSISTANCE	5,299	28
PUBLIC BENEFITS - ENERGY CONSERVATION	4,953	29
<b>Total (Acct. 253):</b>	<b>148,974</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	5,241,262	5,521,348	0	0	10,762,610	1
Materials and Supplies	22,364	176,847	0	0	199,211	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	926,797	2,860,327	0	0	3,787,124	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,653,273	593,458	0	0	2,246,731	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,683,556</b>	<b>2,244,410</b>	<b>0</b>	<b>0</b>	<b>4,927,966</b>	
Net Operating Income	(15,678)	94,082	0	0	78,404	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-0.58%</b>	<b>4.19%</b>	<b>N/A</b>	<b>N/A</b>	<b>1.59%</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	121,811	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,047,020	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,168,831</b>	
<b>Net Income</b>		
Net Income	(30,174)	5
<b>Percent Return on Proprietary Capital</b>	<b>-0.95%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

---

2. Leaseholder changes.

---

3. Extensions of service.

---

4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES (PAGE F-19)

OTHER DEFERRED DEBITS ROW - THESE ARE SPECIAL & DEFERRED ASSESSMENTS FOR  
WATER MAIN INSTALLED IN 1997

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## FINANCIAL SECTION FOOTNOTES

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

August 29, 2001

Mr. Steven Wilke, City Manager  
Lake Mills Light and Water Department  
200D Water Street  
Lake Mills, WI 53551-1632

2000 Analytical Review DWCCA-3000-ELE

Dear Mr. Wilke:

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 F-19, Account 183, \$146,351 is reported for special and deferred assessments. This amount is more appropriately reported in Account 124, Other Investments. Please reclassify this amount in 2001.

2. In regards to your schedule note about the contact record in the Identification & Ownership schedule, page iv, where "WI" could not be deleted - we have added that issue to our enhancements for 2001. In the meantime, we have added "none" in the required text files to eliminate the incorrect preparer.

3. We noted that only one of the two 6-inch meters reported on the Meters schedule, page W-17, is reported tested. If both meters are in use, both should be tested annually. Please follow this procedure in the future.

4. Total Customer Accounts Expenses and Total Administrative/General Expenses reported on the Electric Operation & Maintenance Expenses schedule, page E-3, increased over 25 percent and \$5,000 from the previous year without explanation as requested in the schedule head note. In the future, please explain all fluctuations in expenses as requested by the schedule head note.

5. During our review, we noted you are reporting sales of electricity for interdepartmental sales under Rate Schedule No. ID-1 on the Sales of Electricity schedule, page E-12. This rate schedule number does not exist. In the future, please report these sales with the appropriate rate schedule number for the category of sales using the schedule number provided in your existing tariff. If you have any questions about this matter, please contact Jerry Albrecht, Electric Division, at (608) 267-5111.

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 [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us).

Sincerely,

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## FINANCIAL SECTION FOOTNOTES

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

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\3000.doc

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We would like to make one small correction on the identification and ownership page of our report. It states that Carol Christnovich prepared the annual report. This is wrong, it was prepared in house by our employees

Feel free to call me with any questions you may have.

Sincerely,

Kathy Pohlman  
Bookkeeper

(program won't allow record, or "WI" to be deleted and won't save changes - I entered nones and ones 4/4/01 ele)

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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)	443,046	1
<b>Total Sales of Water</b>	<b>443,046</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	3,113	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,260	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>8,373</b>	
<b>Total Operating Revenues</b>	<b>451,419</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	57,798	9
Water Treatment Expenses (630-635)	22,106	10
Transmission and Distribution Expenses (640-655)	82,141	11
Customer Accounts Expenses (901-904)	19,188	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	77,445	14
<b>Total Operation and Maintenance Expenses</b>	<b>258,678</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	102,824	15
Amortization Expense (404-407)		16
Taxes (408)	105,595	17
<b>Total Other Operating Expenses</b>	<b>208,419</b>	
<b>Total Operating Expenses</b>	<b>467,097</b>	
<b>NET OPERATING INCOME</b>	<b>(15,678)</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	1,615	92,692	152,879	4
Commercial	207	75,010	73,529	5
Industrial	15	44,622	33,530	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,837</b>	<b>212,324</b>	<b>259,938</b>	
Private Fire Protection Service (462)	12		5,986	7
Public Fire Protection Service (463)	1		135,074	8
Other Sales to Public Authorities (464)	15	64,121	42,048	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>1,865</b>	<b>276,445</b>	<b>443,046</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>
------------------------------	----------------------------------	--	-------------------------

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)	135,074	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>135,074</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISC METER CONNECTIONS, ETC	3,113	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>3,113</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,260	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>5,260</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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	17,931	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	31,191	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	8,676	9
<b>Total Pumping Expenses</b>	<b>57,798</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	7,048	10
Chemicals (631)	15,058	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>22,106</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	25,071	14
Operation Supplies and Expenses (641)	13,073	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	28,035	17
Maintenance of Services (652)	1,877	18
Maintenance of Meters (653)	7,604	19
Maintenance of Hydrants (654)	6,466	20
Maintenance of Other Plant (655)	15	21
<b>Total Transmission and Distribution Expenses</b>	<b>82,141</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,448	<b>22</b>
Accounting and Collecting Labor (902)	14,407	<b>23</b>
Supplies and Expenses (903)	333	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>19,188</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	24,112	<b>27</b>
Office Supplies and Expenses (921)	6,798	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	4,472	<b>30</b>
Property Insurance (924)	1,754	<b>31</b>
Injuries and Damages (925)	1,622	<b>32</b>
Employee Pensions and Benefits (926)	36,118	<b>33</b>
Regulatory Commission Expenses (928)	1,770	<b>34</b>
Miscellaneous General Expenses (930)	799	<b>35</b>
Transportation Expenses (933)		<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>77,445</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>258,678</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		96,656	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,419	2
<b>Net property tax equivalent</b>		<b>94,237</b>	
Social Security		9,954	3
PSC Remainder Assessment		1,404	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>105,595</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		0.217562				2
County tax rate	mills		5.127306				3
Local tax rate	mills		8.560731				4
School tax rate	mills		11.252281				5
Voc. school tax rate	mills		1.595601				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>26.753481</b>				9
Less: state credit	mills		1.547095				10
<b>Net tax rate</b>	mills		<b>25.206386</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		<b>8.560731</b>				12
Combined School Tax Rate	mills		<b>12.847882</b>				13
Other Tax Rate - Local	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>21.408613</b>				15
<b>Total Tax Rate</b>	mills		<b>26.753481</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.800218</b>				17
<b>Total tax net of state credit</b>	mills		<b>25.206386</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>20.170600</b>				19
Utility Plant, Jan. 1	\$	5,177,113	5,177,113				20
Materials & Supplies	\$	22,457	22,457				21
<b>Subtotal</b>	\$	<b>5,199,570</b>	<b>5,199,570</b>				22
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	\$	<b>5,199,570</b>	<b>5,199,570</b>				24
Assessment Ratio	dec.		0.921600				25
<b>Assessed Value</b>	\$	<b>4,791,924</b>	<b>4,791,924</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>20.170600</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>96,656</b>	<b>96,656</b>				28
Tax Equivalent per 1994 PSC Report	\$	54,559					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>96,656</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	379,980		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>379,980</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	113,188		12
Structures and Improvements (321)	123,484	2,026	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	85,316		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	292,455		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>614,443</b>	<b>2,026</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	1,000		21
Structures and Improvements (331)	2,418		22
Water Treatment Equipment (332)	8,572		23
<b>Total Water Treatment Plant</b>	<b>11,990</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	15,717		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			379,980 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>379,980</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			113,188 12
Structures and Improvements (321)			125,510 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			85,316 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			292,455 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>616,469</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			1,000 21
Structures and Improvements (331)			2,418 22
Water Treatment Equipment (332)			8,572 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>11,990</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			15,717 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,174,516	28,350	26
Transmission and Distribution Mains (343)	1,895,870	111,529	27
Fire Mains (344)	0		28
Services (345)	311,338	17,489	29
Meters (346)	259,993	14,905	30
Hydrants (348)	272,372	13,832	31
Other Transmission and Distribution Plant (349)	2,596		32
<b>Total Transmission and Distribution Plant</b>	<b>3,932,402</b>	<b>186,105</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	3,853		33
Structures and Improvements (390)	59,486		34
Office Furniture and Equipment (391)	1,320		35
Computer Equipment (391.1)	8,967		36
Transportation Equipment (392)	76,794		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	24,771	2,263	39
Laboratory Equipment (395)	2,537		40
Power Operated Equipment (396)	4,500		41
Communication Equipment (397)	56,073		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>238,301</b>	<b>2,263</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,177,116</b>	<b>190,394</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,177,116</b>	<b>190,394</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)	60,062		1,142,804 26
Transmission and Distribution Mains (343)			2,007,399 27
Fire Mains (344)			0 28
Services (345)			328,827 29
Meters (346)	2,039		272,859 30
Hydrants (348)			286,204 31
Other Transmission and Distribution Plant (349)			2,596 32
<b>Total Transmission and Distribution Plant</b>	<b>62,101</b>	<b>0</b>	<b>4,056,406</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			3,853 33
Structures and Improvements (390)			59,486 34
Office Furniture and Equipment (391)			1,320 35
Computer Equipment (391.1)			8,967 36
Transportation Equipment (392)			76,794 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			27,034 39
Laboratory Equipment (395)			2,537 40
Power Operated Equipment (396)			4,500 41
Communication Equipment (397)			56,073 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>240,564</b>
<b>Total utility plant in service directly assignable</b>	<b>62,101</b>	<b>0</b>	<b>5,305,409</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>62,101</b>	<b>0</b>	<b>5,305,409</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			26,755	<b>26,755</b>	1
February			23,925	<b>23,925</b>	2
March			26,267	<b>26,267</b>	3
April			25,126	<b>25,126</b>	4
May			26,952	<b>26,952</b>	5
June			26,142	<b>26,142</b>	6
July			30,053	<b>30,053</b>	7
August			30,784	<b>30,784</b>	8
September			24,567	<b>24,567</b>	9
October			24,598	<b>24,598</b>	10
November			24,857	<b>24,857</b>	11
December			24,264	<b>24,264</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>314,290</b>	<b>314,290</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				244	13
Less: Other utility use				320	14
Other utility use explanation:					15
OFFICES, ICE RINKS AND FIRE DEPARTMENT					
Water pumped into distribution system				<b>313,726</b>	16
Less: Water sold				276,445	17
Losses and unaccounted for				<b>37,281</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>12%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,675	21
Date of maximum: 8/23/2000					22
Cause of maximum:					23
HOT WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				436	24
Date of minimum: 8/22/2000					25
Total KWH used for pumping for the year				493,640	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

### SOURCES OF WATER SUPPLY - GROUND WATERS

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<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>
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NONE

## 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	4	4-A	4-B	1
Location	FRANKLIN STREET	FRANKLIN STREET 4-A	FRANKLIN STREET 4-B	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	GOULDS	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1994	1968	1968	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,300	1,250	750	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	FAIRBANKS MORSE	FAIRBANKS MORSE	9 10
Year Installed	1968	1968	1968	11
Type	OTHER	OTHER	OTHER	12
Horsepower	75	75	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	5-A	6	14
Location	PINE STREET	PINE STREET	S. CP AVENUE	15
Purpose	P	B	P	16
Destination	R	D	D	17
Pump Manufacturer	LAYNE	WORTHINGTON	GOULDS	18
Year Installed	1980	1980	1999	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,300	1,250	1,700	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	US MOTORS	22 23
Year Installed	1980	1980	1999	24
Type	OTHER	OTHER	ELECTRIC	25
Horsepower	60	75	60	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	6-B			1
Location	S. CP AVENUE			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	CRANE DEMING			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,200			8
Pump Motor or Standby Engine Mfr	US MOTORS			10
Year Installed	1999			11
Type	ELECTRIC			12
Horsepower	125			13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	4	5	HARVEY ROAD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1968	1980	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	16	9	135	6
Total capacity in gallons	400,000	100,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	2.000	175	0	0	0	175	1
M	T	4.000	23,926	0	0	0	23,926	2
M	T	6.000	71,266	0	0	0	71,266	3
M	T	8.000	24,308		0	0	24,308	4
M	T	10.000	29,302	1,760		0	31,062	5
M	D	12.000	14,886	1,152	0	0	16,038	6
<b>Total Within Municipality</b>			<b>163,863</b>	<b>2,912</b>	<b>0</b>	<b>0</b>	<b>166,775</b>	
<b>Total Utility</b>			<b>163,863</b>	<b>2,912</b>	<b>0</b>	<b>0</b>	<b>166,775</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)	
P	0.500	1	0	0	0	1		1
L	0.625	513	0	0	0	513		2
M	0.750	710	0	0	0	710	50	3
L	1.000	37	0	0	0	37		4
M	1.000	364	0	0	0	364	38	5
M	1.250	9	0	0	0	9	5	6
M	1.500	38	0	0	0	38	4	7
M	2.000	15	0	0	0	15	2	8
M	3.000	1	0	0	0	1		9
M	4.000	14	0	0	0	14		10
M	6.000	6	0	0	0	6		11
M	8.000	8	8	0	0	16		12
<b>Total Utility</b>		<b>1,716</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>1,724</b>	<b>99</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	2,187	53	33	0	2,207	120	1
0.750	25	0	0	0	25	3	2
1.000	53	3	2	0	54	4	3
1.250	1	0	0	0	1	0	4
1.500	5	0	0	0	5	0	5
2.000	14	0	0	0	14	1	6
2.500	10	0	1	0	9	1	7
4.000	4	0	0	0	4	0	8
6.000	2	0	0	0	2	1	9
<b>Total:</b>	<b>2,301</b>	<b>56</b>	<b>36</b>	<b>0</b>	<b>2,321</b>	<b>130</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,876	108	2	6	1	214	2,207	1
0.750	6	0	11	8	0	0	25	2
1.000	11	36	2	1	1	3	54	3
1.250	0	1	0	0	0	0	1	4
1.500	0	4	1	0	0	0	5	5
2.000	0	6	2	4	1	1	14	6
2.500	0	3	1	1	0	4	9	7
4.000	0	1	1	0	0	2	4	8
6.000	0	1	1	0	0	0	2	9
<b>Total:</b>	<b>1,893</b>	<b>160</b>	<b>21</b>	<b>20</b>	<b>3</b>	<b>224</b>	<b>2,321</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	332	5			337	2
<b>Total Fire Hydrants</b>	<b>332</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>337</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	30
Number of distribution system valves end of year:	407
Number of distribution valves operated during year:	12

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## WATER OPERATING SECTION FOOTNOTES

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

WATER PLANT IN SERVICE (PAGE W-08)  
ACCOUNT 342 RETIREMENT - RETIRE OLD WATER TOWER USING ORIGINAL COST-195€  
WATER MAINS (PAGE W15)  
2912 FT MAINS ADDED-FINANCED BY CITY FOR TID DISTRICT  
WATER SERVICES (PAGE W-16)  
8 SERVICES ADDED-FINANCED BY CITY FOR TID DISTRICT

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### Pumping and Purchased Water Statistics (Page W-10)

Total KWH used for pumping changed on 4/12/01 from 331 to 493,640 per  
request from utility to Ely Bonet. PJJ

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### Water Mains (Page W-15)

COLUMN: ADDED DURING YEAR -  
MAINS ADDED TO TID DISTRICT - FINANCED BY CITY

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### Water Services (Page W-16)

COL: ADDED DURING YEAR  
8 SERVICES ADDED TO TID DISTRICT - FINANCED BY CITY

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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)	4,014,672	1
<b>Total Sales of Electricity</b>	<b>4,014,672</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	13,294	2
Miscellaneous Service Revenues (451)	3,655	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	9,600	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	620	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>27,169</b>	
<b>Total Operating Revenues</b>	<b>4,041,841</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	3,045,713	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	251,569	11
Customer Accounts Expenses (901-904)	76,539	12
Sales Expenses (910)	1,489	13
Administrative and General Expenses (920-935)	240,877	14
<b>Total Operation and Maintenance Expenses</b>	<b>3,616,187</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	185,325	15
Amortization Expense (404-407)	0	16
Taxes (408)	146,247	17
<b>Total Other Expenses</b>	<b>331,572</b>	
<b>Total Operating Expenses</b>	<b>3,947,759</b>	
<b>NET OPERATING INCOME</b>	<b>94,082</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	13,294	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>13,294</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISC SERVICES	3,655	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>3,655</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>		
RENT FOR GARAGE BUILDING	1,740	5
POLE RENTAL	7,860	6
<b>Total Rent from Electric Property (454)</b>	<b>9,600</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		7
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX COMMISSIONS	620	8
<b>Total Other Electric Revenues (456)</b>	<b>620</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	3,045,713	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>3,045,713</b>	
<b>Total Power Production Expenses</b>	<b>3,045,713</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
 <b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	43,604	21
Line and Station Supplies and Expenses (562)	15,337	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	8,297	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	10,837	26
Maintenance of Structures and Equipment (571)	37,708	27
Maintenance of Lines (572)	112,826	28
Maintenance of Line Transformers (573)	409	29
Maintenance of Street Lighting and Signal Systems (574)	22,551	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>251,569</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	15,159	33
Accounting and Collecting Labor (902)	52,586	34
Supplies and Expenses (903)	1,256	35
Uncollectible Accounts (904)	7,538	36
<b>Total Customer Accounts Expenses</b>	<b>76,539</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	1,489	37
<b>Total Sales Expenses</b>	<b>1,489</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	70,281	<b>38</b>
Office Supplies and Expenses (921)	34,132	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	11,165	<b>41</b>
Property Insurance (924)	4,405	<b>42</b>
Injuries and Damages (925)	4,865	<b>43</b>
Employee Pensions and Benefits (926)	106,192	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	9,018	<b>46</b>
Transportation Expenses (933)		<b>47</b>
Maintenance of General Plant (935)	819	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>240,877</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>3,616,187</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		97,216	1
Social Security		26,931	2
Wisconsin Gross Receipts Tax		17,888	3
PSC Remainder Assessment		4,212	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>146,247</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		0.217562				3
County tax rate	mills		5.127306				4
Local tax rate	mills		8.560731				5
School tax rate	mills		11.252281				6
Voc. school tax rate	mills		1.595601				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>26.753481</b>				<b>10</b>
Less: state credit	mills		1.547095				11
<b>Net tax rate</b>	mills		<b>25.206386</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.560731</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.847882</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>21.408613</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.753481</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.800218</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.206386</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.170600</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,491,499	5,491,499				22
Materials & Supplies	\$	177,163	177,163				23
<b>Subtotal</b>	\$	<b>5,668,662</b>	<b>5,668,662</b>				<b>24</b>
Less: Plant Outside Limits	\$	554,063	554,063				25
<b>Taxable Assets</b>	\$	<b>5,114,599</b>	<b>5,114,599</b>				<b>26</b>
Assessment Ratio	dec.		0.921600				27
<b>Assessed Value</b>	\$	<b>4,713,614</b>	<b>4,713,614</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.170600</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>95,076</b>	<b>95,076</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	97,216					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>97,216</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	6,892		34
Structures and Improvements (361)	8,313		35
Station Equipment (362)	1,078,355		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	474,960	12,804	38
Overhead Conductors and Devices (365)	764,139	4,766	39
Underground Conduit (366)	49,139		40
Underground Conductors and Devices (367)	572,848	1,092	41
Line Transformers (368)	589,792	5,340	42
Services (369)	591,824	12,872	43
Meters (370)	236,966	4,692	44
Installations on Customers' Premises (371)	25,774		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	221,633	8,626	47
<b>Total Distribution Plant</b>	<b>4,620,635</b>	<b>50,192</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	21,785		48
Structures and Improvements (390)	417,251		49
Office Furniture and Equipment (391)	63,421		50
Computer Equipment (391.1)	51,014	1,820	51
Transportation Equipment (392)	180,603	22,333	52
Stores Equipment (393)	1,238		53
Tools, Shop and Garage Equipment (394)	55,468	7,452	54
Laboratory Equipment (395)	17,439		55
Power Operated Equipment (396)	42,887		56
Communication Equipment (397)	19,505		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)			6,892 34
Structures and Improvements (361)			8,313 35
Station Equipment (362)			1,078,355 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,587		484,177 38
Overhead Conductors and Devices (365)	1,567		767,338 39
Underground Conduit (366)	21		49,118 40
Underground Conductors and Devices (367)			573,940 41
Line Transformers (368)	7,597		587,535 42
Services (369)	2,748		601,948 43
Meters (370)	6,579		235,079 44
Installations on Customers' Premises (371)			25,774 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			230,259 47
<b>Total Distribution Plant</b>	<b>22,099</b>	<b>0</b>	<b>4,648,728</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			21,785 48
Structures and Improvements (390)			417,251 49
Office Furniture and Equipment (391)			63,421 50
Computer Equipment (391.1)			52,834 51
Transportation Equipment (392)			202,936 52
Stores Equipment (393)			1,238 53
Tools, Shop and Garage Equipment (394)			62,920 54
Laboratory Equipment (395)			17,439 55
Power Operated Equipment (396)			42,887 56
Communication Equipment (397)			19,505 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	253		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>870,864</b>	<b>31,605</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,491,499</b>	<b>81,797</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>5,491,499</b>	<b>81,797</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)			253 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>902,469</b>
<b>Total utility plant in service directly assignable</b>	<b>22,099</b>	<b>0</b>	<b>5,551,197</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>22,099</b>	<b>0</b>	<b>5,551,197</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		<b>1</b>
7.2/12.5 kV (12kV)	0.00		<b>2</b>
14.4/24.9 kV (25kV)	0.00		<b>3</b>
<b>Other:</b>			
NONE	0.00		<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	0.00		<b>5</b>
7.2/12.5 kV (12kV)	0.00		<b>6</b>
14.4/24.9 kV (25kV)	0.00		<b>7</b>
<b>Other:</b>			
NONE	0.00		<b>8</b>
<b>Transmission System</b>			
34.5 kV	0.00		<b>9</b>
69 kV	0.00		<b>10</b>
115 kV	0.00		<b>11</b>
138 kV	0.00		<b>12</b>
<b>Other:</b>			
NONE	0.00		<b>13</b>

### 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	0	2
Nonfarm Customers	0	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	92	7
Nonfarm		8
<b>Total</b>	<b>92</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>92</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	11,545	Monday	01/24/2000	08:00	6,398	1
February	02	11,140	Wednesday	02/02/2000	08:00	5,879	2
March	03	10,849	Monday	03/13/2000	10:00	6,072	3
April	04	10,957	Wednesday	04/19/2000	12:00	5,556	4
May	05	12,512	Monday	05/08/2000	13:00	6,162	5
June	06	13,430	Friday	06/09/2000	14:00	6,530	6
July	07	14,639	Thursday	07/13/2000	16:00	6,982	7
August	08	15,995	Thursday	08/31/2000	17:00	7,407	8
September	09	15,871	Friday	09/01/2000	16:00	6,262	9
October	10	10,989	Monday	10/23/2000	12:00	6,078	10
November	11	11,345	Wednesday	11/29/2000	18:00	5,989	11
December	12	12,178	Monday	12/18/2000	18:00	6,541	12
<b>Total</b>		<b>151,450</b>				<b>75,856</b>	

**System Name** WPPI SYSTEM

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

Type of Reading	Supplier
60 minutes integrated	WPPI SYSTEM

**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	75,856	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>75,856</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	72,883	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	25	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	62	22
<b>Total Used by Company</b>	<b>87</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>72,970</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	2,886	27
<b>Total Energy Losses</b>	<b>2,886</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.8046%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>75,856</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	2,725	20,957	1
RURAL	RG-2	84	795	2
WATER HEATER	RW-1	248	614	3
<b>Total Sales for Residential Sales</b>		<b>3,057</b>	<b>22,366</b>	
<b>Commercial &amp; Industrial</b>				
SMALL COMMERCIAL	CG-1	356	10,149	4
INDUSTRIAL A	CP-1	29	10,053	5
INDUSTRIAL B	CP-2	9	17,063	6
INDUSTRIAL C	CP-3	2	12,511	7
INTERDEPARTMENTAL	ID-1	3	347	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>399</b>	<b>50,123</b>	
<b>Public Street &amp; Highway Lighting</b>				
PUBLIC & PRIVATE STREET LIGHTING	MS-1	69	394	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>69</b>	<b>394</b>	
<b>Sales for Resale</b>				
NONE				10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,525</b>	<b>72,883</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>	
		1,393,438	(24,788)	<b>1,368,650</b>	<b>1</b>
		53,592	(1,106)	<b>52,486</b>	<b>2</b>
		37,496	(905)	<b>36,591</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>1,484,526</b>	<b>(26,799)</b>	<b>1,457,727</b>	
		730,000	(50,927)	<b>679,073</b>	<b>4</b>
32,549		507,347	(11,140)	<b>496,207</b>	<b>5</b>
36,865	41,307	766,544	(21,836)	<b>744,708</b>	<b>6</b>
31,761	41,975	576,804	(15,744)	<b>561,060</b>	<b>7</b>
		22,495	(263)	<b>22,232</b>	<b>8</b>
<b>101,175</b>	<b>83,282</b>	<b>2,603,190</b>	<b>(99,910)</b>	<b>2,503,280</b>	
		54,203	(538)	<b>53,665</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>54,203</b>	<b>(538)</b>	<b>53,665</b>	
				<b>0</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>101,175</b>	<b>83,282</b>	<b>4,141,919</b>	<b>(127,247)</b>	<b>4,014,672</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 SYSTEM				1
Point of Delivery	EAST EDGE OF TOWN				2
Type of Power Purchased (firm, dump, etc.)	AC				3
Voltage at Which Delivered	24900				4
Point of Metering	EAST EDGE OF TOWN				5
Total of 12 Monthly Maximum Demands -- kW	151,450				6
Average load factor	<b>68.6107%</b>				7
Total Cost of Purchased Power	3,045,713				8
Average cost per kWh	<b>0.0402</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	3,114	3,284			12
February	3,012	2,867			13
March	3,201	2,871			14
April	2,720	2,836			15
May	3,207	2,955			16
June	3,395	3,135			17
July	3,303	3,679			18
August	3,979	3,428			19
September	2,987	3,275			20
October	3,103	2,975			21
November	3,012	2,977			22
December	2,980	3,560			23
<b>Total kWh (000)</b>	<b>38,013</b>	<b>37,842</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

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

---

### 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><u>0</u></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><u>0</u></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)	(f)	
Name of Substation	DOWNTOWN	EASTSIDE	PINE ST	SWHLS RD		1
Voltage--High Side	24,900	24,900	24,900	24,900		2
Voltage--Low Side	4,160	4,160	4,160	4,160		3
Num. Main Transformers in Operation	1	1	1	1		4
Capacity of Transformers in kVA	5,000	5,000	5,000	1,500		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)	(l)	
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						24
Voltage--High Side						25
Voltage--Low Side						26
Num. of Main Transformers in Operation						27
Capacity of Transformers in kVA						28
Number of Spare Transformers on Hand						29
15-Minute Maximum Demand in kW						30
Dt and Hr of Such Maximum Demand						31
						32
Kwh Output						33

### 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	3,790	1,063	86,246	1
Acquired during year	98	6	437	2
<b>Total</b>	<b>3,888</b>	<b>1,069</b>	<b>86,683</b>	<b>3</b>
Retired during year	97	44	5,605	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>3,791</b>	<b>1,025</b>	<b>81,078</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	3,612	911	73,590	8
In utility's use	18	17	2,255	9
Inactive transformers on system				10
Locked meters on customers' premises	161			11
In stock		97	5,233	12
<b>Total end of year</b>	<b>3,791</b>	<b>1,025</b>	<b>81,078</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>				
Mercury Vapor	175	158	96,274	1
Other	150	2	10,800	2
Other	500	6	1,080	3
Other	1,500	2	10,800	4
Sodium Vapor	100	390	201,240	5
Sodium Vapor	150	4	3,888	6
Sodium Vapor	250	3	3,456	7
Sodium Vapor	400	2	4,320	8
<b>Total</b>		<b>567</b>	<b>331,858</b>	
<b>Ornamental</b>				
Sodium Vapor	70	56	28,896	9
Sodium Vapor	100	11	5,676	10
Sodium Vapor	150	32	27,648	11
<b>Total</b>		<b>99</b>	<b>62,220</b>	
<b>Other</b>				
NONE				12
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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NONE