3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

Principal Office: 218 BRIDGE STREET ST
NEW LISBON, WI 53950

For the Year Ended: DECEMBER 31, 2000

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

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

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

SIGNATURE PAGE

I LISA VINZ of
(Person responsible for accounts)

NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/30/2001
(Date)

CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT
Utility Address: 218 BRIDGE STREET ST
NEW LISBON, WI 53950

When was utility organized? 1/10/1911
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LISA VINZ
Title:
Office Address:
218 E. BRIDGE STREET
NEW LISBON, WI 53950

Telephone: (608) 562 - 3103
Fax Number: (608) 562 - 3473
E-mail Address:

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

Name: VIRCHOW, KRAUSE AND COMPANY, LLP
Title:
Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398
Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532
E-mail Address: jdobson@virchowkrause.com

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

Name: MR EARL BAILEY
Title: CITY COUNCIL PRESIDENT
Office Address:
218 BRIDGE STREET
NEW LISBON, WI 53950

Telephone: (608) 562 - 3103
Fax Number: (608) 562 - 3473
E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW, KRAUSE AND COMPANY, LLP
Title:
Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398
Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532
E-mail Address: jdobson@virchowkrause.com
Date of most recent audit report: 3/21/2001
Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: EDWARD ROBINSON
Title: DEPARTMENTHEAD
Office Address:
218 BRIDGE STREET
NEW LISBON, WI 53950

Telephone: (608) 562 - 3103
Fax Number: (608) 562 - 3473
E-mail Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:
MR EARL BAILEY, COUNCIL PRESIDENT
MR JAMES BENETT, COUNCIL MEMBER
MR LLOYD CHASE, COUNCIL MEMBER
MR JERRY HEMERLY, COUNCIL MEMBER
HON CLAYTON MCGONIGLE, MAYOR

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:
Title:
Telephone:
Fax Number:
E-mail Address:

Contract/Agreement beginning-ending dates:
Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,040,914	1,044,000	**1**
Operating Expenses:			
Operation and Maintenance Expense (401-402)	788,137	733,671	**2**
Depreciation Expense (403)	181,462	161,536	**3**
Amortization Expense (404-407)	0	0	**4**
Taxes (408)	133,619	123,370	**5**
Total Operating Expenses	**1,103,218**	**1,018,577**	
Net Operating Income	**(62,304)**	**25,423**	
Income from Utility Plant Leased to Others (412-413)	0	0	**6**
Utility Operating Income	**(62,304)**	**25,423**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	**7**
Income from Nonutility Operations (417)	0	0	**8**
Nonoperating Rental Income (418)	0	0	**9**
Interest and Dividend Income (419)	51,523	43,435	**10**
Miscellaneous Nonoperating Income (421)	0	0	**11**
Total Other Income	**51,523**	**43,435**	
Total Income	**(10,781)**	**68,858**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	**12**
Other Income Deductions (426)	0	0	**13**
Total Miscellaneous Income Deductions	**0**	**0**	
Income Before Interest Charges	**(10,781)**	**68,858**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	94,856	77,283	**14**
Amortization of Debt Discount and Expense (428)	5,406	4,408	**15**
Amortization of Premium on Debt--Cr. (429)			**16**
Interest on Debt to Municipality (430)	0	0	**17**
Other Interest Expense (431)	0	0	**18**
Interest Charged to Construction--Cr. (432)		19,553	**19**
Total Interest Charges	**100,262**	**62,138**	
Net Income	**(111,043)**	**6,720**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,460,272	1,453,552	**20**
Balance Transferred from Income (433)	(111,043)	6,720	**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)	0	0	**25**
Total Unappropriated Earned Surplus End of Year (216)	**1,349,229**	**1,460,272**	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	**0**	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	**0**	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	**0**	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	**0**	
Interest and Dividend Income (419):		
INVESTMENT INCOME	51,523	5
Total (Acct. 419):	**51,523**	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	**0**	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	**0**	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	**0**	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	**0**	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	**0**	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	**0**	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	**0**	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	165,761	875,153	0	0	**1,040,914**	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					**0**	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					**0**	6
Revenues subject to Wisconsin Remainder Assessment	**165,761**	**875,153**	**0**	**0**	**1,040,914**	

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	21,565		**21,565**	**1**
Electric operating expenses	70,841		**70,841**	**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			**0**	**8**
Electric utility plant accounts			**0**	**9**
Gas utility plant accounts			**0**	**10**
Heating utility plant accounts			**0**	**11**
Sewer utility plant accounts			**0**	**12**
Accum. prov. for depreciation of water plant			**0**	**13**
Accum. prov. for depreciation of electric plant			**0**	**14**
Accum. prov. for depreciation of gas plant			**0**	**15**
Accum. prov. for depreciation of heating plant			**0**	**16**
Accum. prov. for depreciation of sewer plant			**0**	**17**
Clearing accounts			**0**	**18**
All other accounts			**0**	**19**
Total Payroll	**92,406**	**0**	**92,406**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,395,451	5,890,684	**1**
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,584,987	2,402,960	**2**
Net Utility Plant	**3,810,464**	**3,487,724**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	16,844	16,844	**3**
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,156	2,156	**4**
Net Nonutility Property	**14,688**	**14,688**	
Investment in Municipality (123)	0	140,394	**5**
Other Investments (124)	42,925	44,634	**6**
Special Funds (125)	720,056	412,349	**7**
Total Other Property and Investments	**777,669**	**612,065**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	478,514	355,140	**8**
Temporary Cash Investments (132)	102,000	70,000	**9**
Notes Receivable (141)	0	0	**10**
Customer Accounts Receivable (142)	114,338	102,731	**11**
Other Accounts Receivable (143)	58,140	70,115	**12**
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	**13**
Receivables from Municipality (145)	46,592	64,499	**14**
Materials and Supplies (150)	47,392	67,911	**15**
Prepayments (165)	2,644	2,644	**16**
Other Current and Accrued Assets (170)	652	652	**17**
Total Current and Accrued Assets	**850,272**	**733,692**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	45,779	28,872	**18**
Extraordinary Property Losses (182)	0	0	**19**
Other Deferred Debits (183)	32,892	0	**20**
Total Deferred Debits	**78,671**	**28,872**	
Total Assets and Other Debits	**5,517,076**	**4,862,353**	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	135,158	135,158	**21**
Appropriated Earned Surplus (215)			**22**
Unappropriated Earned Surplus (216)	1,349,229	1,460,272	**23**
Total Proprietary Capital	**1,484,387**	**1,595,430**	
LONG-TERM DEBT			
Bonds (221)	1,334,550	1,351,000	**24**
Advances from Municipality (223)	0	0	**25**
Other Long-Term Debt (224)	1,272,287	389,088	**26**
Total Long-Term Debt	**2,606,837**	**1,740,088**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**27**
Accounts Payable (232)	131,062	72,513	**28**
Payables to Municipality (233)	0	315,830	**29**
Customer Deposits (235)	618	584	**30**
Taxes Accrued (236)	124,954	0	**31**
Interest Accrued (237)	19,351	13,346	**32**
Other Current and Accrued Liabilities (238)	34,641	45,255	**33**
Total Current and Accrued Liabilities	**310,626**	**447,528**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**34**
Customer Advances for Construction (252)			**35**
Other Deferred Credits (253)	(7,200)	0	**36**
Total Deferred Credits	**(7,200)**	**0**	
OPERATING RESERVES			
Property Insurance Reserve (261)			**37**
Injuries and Damages Reserve (262)			**38**
Pensions and Benefits Reserve (263)			**39**
Miscellaneous Operating Reserves (265)			**40**
Total Operating Reserves	**0**	**0**	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,122,426	1,079,307	**41**
Total Liabilities and Other Credits	**5,517,076**	**4,862,353**	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,018,903	0	0	3,750,767	**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)	440,600				**6**
Construction Work in Progress (107)	185,181				**7**
Utility Plant Acquisition Adjustments (108)					**8**
Other Utility Plant Adjustments (109)					**9**
Total Utility Plant	2,644,684	0	0	3,750,767	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	455,676	0	0	2,129,311	**10**
Total Accumulated Provision	455,676	0	0	2,129,311	
Net Utility Plant	2,189,008	0	0	1,621,456	

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	405,740	1,997,220			**2,402,960**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	48,189	133,273			**181,462**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,987				**1,987**	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					**0**	10
Other credits (specify):						11
					0	12
Total credits	**50,176**	**133,273**	**0**	**0**	**183,449**	13
Debits during year						14
Book cost of plant retired	240	1,182			**1,422**	15
Cost of removal					**0**	16
Other debits (specify):						17
					0	18
Total debits	**240**	**1,182**	**0**	**0**	**1,422**	19
Balance End of Year	**455,676**	**2,129,311**	**0**	**0**	**2,584,987**	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			**0**	**1**
Other (specify):					
ABANDONED WATER WELL	1,950			**1,950**	**2**
HWY UNDERPASS	14,894			**14,894**	**3**
Total Nonutility Property (121)	**16,844**	**0**	**0**	**16,844**	
Less accum. prov. depr. & amort. (122)	2,156			**2,156**	**4**
Net Nonutility Property	**14,688**	**0**	**0**	**14,688**	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	3,070				**3,070**	17,621	**1**
Other	1,304			37,406	**38,710**	44,678	**2**
Total Electric Utility					**41,780**	**62,299**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**41,780**	**62,299**	**1**
Water utility	5,612	5,612	**2**
Sewer utility		0	**3**
Gas utility		0	**4**
Merchandise		0	**5**
Other materials & supplies		0	**6**
Total Materials and Supplies	**47,392**	**67,911**	

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: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
1999 BANS WATER	868	428	7,523	**1**
1999 BONDS WATER	2,012	428	18,469	**2**
2000 BANS ELECTRIC	2,526	428	19,787	**3**
Total			**45,779**	
Unamortized premium on debt (251)				
NONE				**4**
Total			**0**	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	135,158	1
Changes during year (explain):		2
Balance end of year	**135,158**	

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)	
1999 REVENUE BONDS WATER	03/03/1999	05/01/2019	4.45%	1,334,550	**1**
		Total Bonds (Account 221):		**1,334,550**	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2000 BANS ELECTRIC	07/01/2000	12/01/2004	5.30%	920,000	**1**
NOTES PAYABLE ELECTRIC	10/06/2000	10/06/2001	5.13%	160,000	**2**
TRUCK LEASE/PURCHASE - WATER	11/19/1999	11/19/2001	7.10%	4,787	**3**
1999 BANS WATER	11/01/1999	11/01/2004	4.75%	187,500	**4**
Total for Account 224				**1,272,287**	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	57,582	2
Charged electric department expense	76,037	3
Charged sewer department expense	662	4
Other (explain):		
NONE		5
Total Accruals and other credits	**134,281**	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	7,917	7
PSC Remainder Assessment	1,410	8
Other (explain):		
NONE		9
Total payments and other debits	**9,327**	
Balance end of year	**124,954**	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REV BONDS WATER-1999	10,377	61,821	61,931	**10,267**	**1**
Subtotal	**10,377**	**61,821**	**61,931**	**10,267**	
Advances from Municipality (223)					
NONE	0			**0**	**2**
Subtotal	**0**	**0**	**0**	**0**	
Other Long-Term Debt (224)					
BANS WATER - 1999	2,969	8,906	8,906	**2,969**	**3**
BANS ELECTRIC - 2000	0	22,077	18,014	**4,063**	**4**
BANK NOTE ELECTRIC - 2000		2,052		**2,052**	**5**
Subtotal	**2,969**	**33,035**	**26,920**	**9,084**	
Notes Payable (231)					
NONE	0			**0**	**6**
Subtotal	**0**	**0**	**0**	**0**	
Total	**13,346**	**94,856**	**88,851**	**19,351**	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric Distribution (c)	Electric Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	883,510	195,797	0	0	0	**1,079,307**	**1**
Add credits during year:							
For Services	3,119	20,000				**23,119**	**2**
For Mains						**0**	**3**
Other (specify):							
CDBG FUNDED PORTION OF EXTENSION		20,000				**20,000**	**4**
Deduct charges (specify):							
NONE						**0**	**5**
Balance End of Year	**886,629**	**235,797**	**0**	**0**	**0**	**1,122,426**	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						**0**	**6**

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO SEWER UTILITY FOR CONSTRUCTION COSTS	0	1
Total (Acct. 123):	**0**	
Other Investments (124):		
SPECIAL ASSESSMENTS - WATER	42,925	2
Total (Acct. 124):	**42,925**	
Special Funds (125):		
BOND REDEMPTION FUND - WATER	15,079	3
BOND RESERVE FUND - WATER	121,078	4
CONSTRUCTION ACCOUNT - WATER	41,032	5
BOND SINKING FUND - ELECTRIC	56,909	6
DEPRECIATION ACCOUNT - ELECTRIC	14,286	7
CONSTRUCTION ACCOUNT - ELECTRIC	471,672	8
Total (Acct. 125):	**720,056**	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	9,629	10
Electric	104,709	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	**114,338**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
LINE EXTENSION - TRAVELLODGE	12,703	16
LINE EXTENSION - BUNKHOUSE	27,158	17
LINE EXTENSION - PRISON	10,000	18
LABOR AND SUPPLIES BILLED	8,279	19
Total (Acct. 143):	**58,140**	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY (TIF) - WATER	46,592	20
Total (Acct. 145):	**46,592**	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID INSURANCE	2,644	**21**
Total (Acct. 165):	**2,644**	
Extraordinary Property Losses (182):		
NONE		**22**
Total (Acct. 182):	**0**	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION - ELECTRIC	32,892	**23**
Total (Acct. 183):	**32,892**	
Payables to Municipality (233):		
NONE	0	**24**
Total (Acct. 233):	**0**	
Other Deferred Credits (253):		
PUBLIC BENEFITS - INITIAL PROGRAM DESIGN AND ADMINISTRATION (NO COLLECTIC	(7,200)	**25**
Total (Acct. 253):	**(7,200)**	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,017,244	3,550,797	0	0	**5,568,041**	**1**
Materials and Supplies	5,612	52,039	0	0	**57,651**	**2**
Other (specify):						
					0	**3**
Less Average:						
Reserve for Depreciation	430,708	2,063,265	0	0	**2,493,973**	**4**
Customer Advances for Construction					**0**	**5**
Contributions in Aid of Construction	885,069	215,797	0	0	**1,100,866**	**6**
Other (specify):						
					0	**7**
Average Net Rate Base	**707,079**	**1,323,774**	**0**	**0**	**2,030,853**	
Net Operating Income	1,541	(63,845)	0	0	**(62,304)**	**8**
Net Operating Income as a percent of Average Net Rate Base	**0.22%**	**-4.82%**	**N/A**	**N/A**	**-3.07%**	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	135,158	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,404,750	3
Other (Specify):		4
Total Average Proprietary Capital	**1,539,908**	
Net Income		
Net Income	(111,043)	5
Percent Return on Proprietary Capital	**-7.21%**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

During 2000 the utility purchased land to be used for the future expansion of the substation and a utility building. The acquisitions were financed through new borrowing.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

On July 18, 2000 the electric utility issued $920,000 of revenue bond anticipation notes (BANS) for system improvements. The BANS bear interest at 5.3% and are due on December 1, 2004.

The electric utility issued a $160,000 promissary note on October 6, 2000 for the purchase of the new utility building. The note comes due on October 6, 2001.

6. Formal proceedings with the Public Service Commission.

The utility completed an electric rate filing in 2000. New rates became effective February 16th, 2001.

7. Any additional matters.

Public Benefits:

The utility established public benefits as required by the 1999 Energy Reliability Act. As of December 31, 2000 program start up costs are shown as a deferred credit. The fee will be charged to customers beginning in 2001.

Water Billing Correction:

During the annual audit, it was discovered the water usage was being billed at incorrect rate blocks. This originated when the utility changed from quarterly to monthly billing in 1997. The amount owed to customers for prior years has been shown as a negative other water revenue in the current year.

FINANCIAL SECTION FOOTNOTES

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

Account 183

Th utility will need to complete significant system improvements to service the new prison. Changes to this account represent preliminary engineering studies.

Identification and Ownership - Commission/Committee (Page iv)

August 31, 2001

Ms. Jodi L. Dobson, CPA
Virchow Krause & Company
Ten Terrace Court
P.O. Box 7398
Madison, WI 53707-7398

2000 Analytical Review DWCCA-4120-ELE

Dear Ms. Dobson:

Thanks for your response to our August 17, 2001, review letter for New Lisbon Electric and Water Utility.

In regard to item 2, I'm enclosing the invoice for the 3" meter purchased in 1999 and the July 26, 2000, letter from Peter Leege of our staff requesting that meter be reported on Page W-17 in the 2000 report.

Please report this meter in the 2001 report or otherwise furnish an explanation.

If you have any questions, please contact me at engele@psc.state.wi.us or (608) 266-3768.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\2000 AR response letters\4120.doc

Enclosure

cc: Ms. Lisa Vinz

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 17, 2001

Ms. Lisa Vinz
City of New Lisbon Electric & Water Utility
218 Bridge Street
New Lisbon, WI 53950-1304

2000 Analytical Review DWCCA-4120-ELE

Dear Ms. Vinz:

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

1. On Page F-19, $8,279 is reported in Account 143 described as "other." The schedule head note requests that grouped amounts greater than $5,000 be explained. Please furnish a brief explanation and follow this procedure in the future.

2. In response to our 1999 review, Ms. Jodi Dobson of Virchow, Krause & Company, provided meter invoices that indicated a 3-inch meter had been added in 1999. The meter schedule did not indicate a 3-inch meter unit added. Pete Leege of our staff instructed Ms. Dobson to adjust the meter schedule in 2000 to reflect the addition of a 3-inch meter and to provide a schedule note explaining the adjustment. However, on Page W-17 of the 2000 report, the 3-inch meters have not been adjusted. Please furnish an explanation.

3. We are enclosing our copy of the Public Fire Protection Service charge. The amount reported on page W-4 in Account 463 appears to be an undercharge of $576 for the additional charge for an increase in hydrants over the base amount. Please use our method of calculation in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient
for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

response received 8/28/01 from Jodi Dobson, VK
1. Labor and supplies billed
2. Do not have Pete's letter or copy of invoice (mailed 8/30/01) will book in 2001.

FINANCIAL SECTION FOOTNOTES

3. Will use our method in future.
ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	177,288	**1**
Total Sales of Water	**177,288**	
Other Operating Revenues		
Forfeited Discounts (470)	402	**2**
Miscellaneous Service Revenues (471)	794	**3**
Rents from Water Property (472)	0	**4**
Interdepartmental Rents (473)	0	**5**
Other Water Revenues (474)	(12,723)	**6**
Amortization of Construction Grants (475)	0	**7**
Total Other Operating Revenues	**(11,527)**	
Total Operating Revenues	**165,761**	
Operation and Maintenenance Expenses		
Source of Supply Expenses (600-605)	643	**8**
Pumping Expenses (620-625)	26,195	**9**
Water Treatment Expenses (630-635)	0	**10**
Transmission and Distribution Expenses (640-655)	2,681	**11**
Customer Accounts Expenses (901-904)	12,754	**12**
Sales Expenses (910)	0	**13**
Administrative and General Expenses (920-935)	16,176	**14**
Total Operation and Maintenenance Expenses	**58,449**	
Other Operating Expenses		
Depreciation Expense (403)	48,189	**15**
Amortization Expense (404-407)		**16**
Taxes (408)	57,582	**17**
Total Other Operating Expenses	**105,771**	
Total Operating Expenses	**164,220**	
NET OPERATING INCOME	**1,541**	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	
Metered Sales to General Customers (461)				
Residential	452	19,930	60,447	4
Commercial	87	16,227	32,841	5
Industrial				6
Total Metered Sales to General Customers (461)	**539**	**36,157**	**93,288**	
Private Fire Protection Service (462)	8		6,476	7
Public Fire Protection Service (463)	1		72,390	8
Other Sales to Public Authorities (464)	12	2,276	5,134	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	**560**	**38,433**	**177,288**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	72,390	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**72,390**	
Forfeited Discounts (470):		
Customer late payment charges	402	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	**402**	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	794	7
Total Miscellaneous Service Revenues (471)	**794**	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	**0**	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,213	10
Other (specify):		
BILLING CREDIT - 1997-1999	(14,936)	11
Total Other Water Revenues (474)	**(12,723)**	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	**0**	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	643	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	**643**	
PUMPING EXPENSES		
Operation Labor (620)	10,584	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	4,597	7
Operation Supplies and Expenses (623)	10,692	8
Maintenance of Pumping Plant (625)	322	9
Total Pumping Expenses	**26,195**	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	**0**	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	150	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)		17
Maintenance of Services (652)	2,531	18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	**2,681**	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	561	**22**
Accounting and Collecting Labor (902)	10,420	**23**
Supplies and Expenses (903)	1,773	**24**
Uncollectible Accounts (904)		**25**
Total Customer Accounts Expenses	**12,754**	
SALES EXPENSES		
Sales Expenses (910)		**26**
Total Sales Expenses	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		**27**
Office Supplies and Expenses (921)	2,832	**28**
Administrative Expenses Transferred--Credit (922)		**29**
Outside Services Employed (923)	9,723	**30**
Property Insurance (924)	531	**31**
Injuries and Damages (925)		**32**
Employee Pensions and Benefits (926)	3,663	**33**
Regulatory Commission Expenses (928)		**34**
Miscellaneous General Expenses (930)	3,173	**35**
Transportation Expenses (933)	(3,746)	**36**
Maintenance of General Plant (935)		**37**
Total Administrative and General Expenses	**16,176**	
Total Operation and Maintenance Expenses	**58,449**	

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		56,041	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		662	2
Net property tax equivalent		**55,379**	
Social Security		1,929	3
PSC Remainder Assessment		274	4
Other (specify): NONE			5
Total tax expense		**57,582**	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234200				3
County tax rate	mills		6.901900				4
Local tax rate	mills		9.365000				5
School tax rate	mills		12.845700				6
Voc. school tax rate	mills		2.744200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**32.091000**				10
Less: state credit	mills		1.805200				11
Net tax rate	mills		**30.285800**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**9.365000**				14
Combined School Tax Rate	mills		**15.589900**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**24.954900**				17
Total Tax Rate	mills		**32.091000**				18
Ratio of Local and School Tax to Total	dec.		**0.777629**				19
Total tax net of state credit	mills		**30.285800**				20
Net Local and School Tax Rate	mills		**23.551124**				21
Utility Plant, Jan. 1	$	**2,539,856**	2,539,856				22
Materials & Supplies	$	**5,612**	5,612				23
Subtotal	$	**2,545,468**	**2,545,468**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**2,545,468**	**2,545,468**				26
Assessment Ratio	dec.		0.857300				27
Assessed Value	$	**2,182,230**	**2,182,230**				28
Net Local & School Rate	mills		**23.551124**				29
Tax Equiv. Computed for Current Year	$	**51,394**	**51,394**				30
Tax Equivalent per 1994 PSC Report	$	56,041					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	$						33
Tax equiv. for current year (see note 6)	$	**56,041**					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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)	105,336		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	**105,336**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	2,807		12
Structures and Improvements (321)	59,440		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,653		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	**128,900**	**0**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	81		23
Total Water Treatment Plant	**81**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	125		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			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)			105,336	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	105,336	
PUMPING PLANT				
Land and Land Rights (320)			2,807	12
Structures and Improvements (321)			59,440	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			66,653	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	128,900	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			81	23
Total Water Treatment Plant	0	0	81	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			125	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	452,424		**26**
Transmission and Distribution Mains (343)	1,052,959		**27**
Fire Mains (344)	0		**28**
Services (345)	62,409	1,900	**29**
Meters (346)	65,530	1,658	**30**
Hydrants (348)	104,858		**31**
Other Transmission and Distribution Plant (349)	0		**32**
Total Transmission and Distribution Plant	**1,738,305**	**3,558**	
GENERAL PLANT			
Land and Land Rights (389)	0		**33**
Structures and Improvements (390)	0		**34**
Office Furniture and Equipment (391)	300		**35**
Computer Equipment (391.1)	16,412		**36**
Transportation Equipment (392)	24,581		**37**
Stores Equipment (393)	0		**38**
Tools, Shop and Garage Equipment (394)	1,161		**39**
Laboratory Equipment (395)	0		**40**
Power Operated Equipment (396)	509		**41**
Communication Equipment (397)	0		**42**
SCADA Equipment (397.1)	0		**43**
Miscellaneous Equipment (398)	0		**44**
Other Tangible Property (399)	0		**45**
Total General Plant	**42,963**	**0**	
Total utility plant in service directly assignable	**2,015,585**	**3,558**	
Common Utility Plant Allocated to Water Department	0		**46**
Total utility plant in service	**2,015,585**	**3,558**	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			**452,424**	**26**
Transmission and Distribution Mains (343)			**1,052,959**	**27**
Fire Mains (344)			**0**	**28**
Services (345)			**64,309**	**29**
Meters (346)	240		**66,948**	**30**
Hydrants (348)			**104,858**	**31**
Other Transmission and Distribution Plant (349)			**0**	**32**
Total Transmission and Distribution Plant	**240**	**0**	**1,741,623**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**33**
Structures and Improvements (390)			**0**	**34**
Office Furniture and Equipment (391)			**300**	**35**
Computer Equipment (391.1)			**16,412**	**36**
Transportation Equipment (392)			**24,581**	**37**
Stores Equipment (393)			**0**	**38**
Tools, Shop and Garage Equipment (394)			**1,161**	**39**
Laboratory Equipment (395)			**0**	**40**
Power Operated Equipment (396)			**509**	**41**
Communication Equipment (397)			**0**	**42**
SCADA Equipment (397.1)			**0**	**43**
Miscellaneous Equipment (398)			**0**	**44**
Other Tangible Property (399)			**0**	**45**
Total General Plant	**0**	**0**	**42,963**	
Total utility plant in service directly assignable	**240**	**0**	**2,018,903**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**240**	**0**	**2,018,903**	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			3,951	**3,951**	1
February			3,387	**3,387**	2
March			3,770	**3,770**	3
April			3,856	**3,856**	4
May			4,181	**4,181**	5
June			3,879	**3,879**	6
July			4,079	**4,079**	7
August			4,606	**4,606**	8
September			3,823	**3,823**	9
October			4,153	**4,153**	10
November			3,699	**3,699**	11
December			3,855	**3,855**	12
Total for year	**0**	**0**	**47,239**	**47,239**	

Less: Measured or estimated water used in main flushing and water treatment during year	306	13
Less: Other utility use	21	14
Other utility use explanation: Sewer jetting, street sweeping, fires and water main breaks		15
Water pumped into distribution system	**46,912**	16
Less: Water sold	38,433	17
Losses and unaccounted for	**8,479**	18
Percent unaccounted for to the nearest whole percent (%)	**18%**	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: d		20
Maximum gallons pumped by all methods in any one day during reporting year	248	21
Date of maximum: 6/22/2000		22
Cause of maximum: Well control not working right		23
Minimum gallons pumped by all methods in any one day during reporting year	0	24
Date of minimum: 1/22/2000		25
Total KWH used for pumping for the year	82,868	26
If water is purchased:Vendor Name:		27
Point of Delivery:		28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
218 E BRIDGE STREET	2	290	12	150,000	Yes	**1**
12&16 WEST	3	170	12	150,000	Yes	**2**
ORANGE ROAD	5	75	24	150,000	Yes	**3**

SOURCES OF WATER SUPPLY - SURFACE WATERS

	Intakes				
Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

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	2	3	5	1
Location	218 BRIDGE STREET	12 & 16 WEST	ORANGE ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NW	LAYNE	5
Year Installed	1916	1952	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	225	300	400	8
Pump Motor or				9
Standby Engine Mfr	FAIRBANKS	US MOTOR	US MOTOR	10
Year Installed	1970	1952	1983	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	20	40	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				22
Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CADWELL			1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	ET			5
Year constructed	1994			6
Primary material (earthen, steel,				7
concrete, other)	STEEL			8
Elevation difference in feet				9
(See Headnote 3.)	140			10
Total capacity in gallons	200,000			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)	LIQUID			14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)	WELLHOUSE			17
Filters, type (gravity, pressure,				18
other, none)	NONE			19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)	999.0000			22
Is a corrosion control chemical				23
used (yes, no)?	Y			24
Is water fluoridated (yes, no)?	N			25

WATER MAINS

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

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	582	0	0	0	**582**	**1**
M	D	3.000	200	0	0	0	**200**	**2**
M	D	4.000	1,368	0	0	0	**1,368**	**3**
A	D	6.000	5,887	0	0	0	**5,887**	**4**
M	D	6.000	21,512	0	0	0	**21,512**	**5**
P	D	6.000	2,052	0	0	0	**2,052**	**6**
M	D	8.000	10,026	0	0	0	**10,026**	**7**
P	D	8.000	6,601	0	0	0	**6,601**	**8**
M	D	10.000	8,932	0	0	0	**8,932**	**9**
P	D	10.000	6,708	0	0	0	**6,708**	**10**
M	D	16.000	3,967	0	0	0	**3,967**	**11**
P	D	16.000	220	0	0	0	**220**	**12**
Total Within Municipality			**68,055**	**0**	**0**	**0**	**68,055**	
Total Utility			**68,055**	**0**	**0**	**0**	**68,055**	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	437	0	0	0	437		1
L	0.750	95	0	0	0	95		2
M	1.000	118	2	0	0	120		3
M	1.250	2	0	0	0	2		4
M	1.500	10	0	0	0	10		5
M	2.000	13	0	0	0	13		6
M	3.000	5	0	0	0	5		7
M	4.000	3	0	0	0	3		8
M	6.000	4	1	0	0	5		9
M	8.000	1	0	0	0	1		10
Total Utility		**688**	**3**	**0**	**0**	**691**	**0**	

METERS

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

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	593	12	12	0	**593**	25	**1**
0.750	17	0	0	0	**17**	0	**2**
1.000	11	2	0	0	**13**	0	**3**
1.250	3	0	0	0	**3**	0	**4**
1.500	8	0	0	0	**8**	0	**5**
2.000	9	0	0	0	**9**	0	**6**
3.000	5	0	0	0	**5**	0	**7**
4.000	0	0	0	0	**0**	0	**8**
Total:	**646**	**14**	**12**	**0**	**648**	**25**	

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	493	73	0	9	3	15	**593**	**1**
0.750	1	13	0	1	0	2	**17**	**2**
1.000	0	11	0	0	0	2	**13**	**3**
1.250	0	2	0	0	1	0	**3**	**4**
1.500	0	7	0	0	1	0	**8**	**5**
2.000	0	5	0	3	0	1	**9**	**6**
3.000	0	2	0	2	0	1	**5**	**7**
4.000	0	0	0	0	0	0	**0**	**8**
Total:	**494**	**113**	**0**	**15**	**5**	**21**	**648**	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	**1**
Within Municipality	101				101	**2**
Total Fire Hydrants	**101**	**0**	**0**	**0**	**101**	
Flushing Hydrants						
	12				12	**3**
Total Flushing Hydrants	**12**	**0**	**0**	**0**	**12**	

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:	41
Number of distribution system valves end of year:	130
Number of distribution valves operated during year:	10

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 923 - The utility had a decrease in water bookkeeping.

Account 933 - This account has a credit balance to correct for an item that was both expensed and capitalized in 1999. The item was correctly capitalized.

Water Services (Page W-16)

Water services were financed by developers. CIAC also includes amounts fro 1999 services not billed until 2000.

Hydrants and Distribution System Valves (Page W-18)

Less than half of all distribution valves and hydrants were operated during the year due to time constraints.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	844,491	1
Total Sales of Electricity	**844,491**	
Other Operating Revenues		
Forfeited Discounts (450)	762	2
Miscellaneous Service Revenues (451)	17,856	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	12,044	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	**30,662**	
Total Operating Revenues	**875,153**	
Operation and Maintenenance Expenses		
Power Production Expenses (500-546)	509,104	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	127,375	11
Customer Accounts Expenses (901-904)	13,794	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	79,415	14
Total Operation and Maintenenance Expenses	**729,688**	
Other Expenses		
Depreciation Expense (403)	133,273	15
Amortization Expense (404-407)		16
Taxes (408)	76,037	17
Total Other Expenses	**209,310**	
Total Operating Expenses	**938,998**	
NET OPERATING INCOME	**(63,845)**	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	762	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	**762**	
Miscellaneous Service Revenues (451):		
BILLINGS FOR WORK DONE BY UTILITY STAFF	17,856	3
Total Miscellaneous Service Revenues (451)	**17,856**	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	**0**	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	**0**	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES	12,044	7
Total Other Electric Revenues (456)	**12,044**	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	**0**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	**0**	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	**0**	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	0	11
Fuel (539)	16,824	12
Operation Supplies and Expenses (540)	1,376	13
Maintenance of Other Power Production Plant (543)	27,671	14
Total Other Power Generation Expenses	**45,871**	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	463,233	15
Other Expenses (546)		16
Total Other Power Supply Expenses	**463,233**	
Total Power Production Expenses	**509,104**	
TRANSMISSION EXPENSES		
Operation Supervison and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		**19**
Total Transmission Expenses	**0**	
DISTRIBUTION EXPENSES		
Operation Supervison Expenses (560)		**20**
Line and Station Labor (561)		**21**
Line and Station Supplies and Expenses (562)	1,165	**22**
Street Lighting and Signal System Expenses (565)		**23**
Meter Expenses (566)		**24**
Customer Installations Expenses (567)		**25**
Miscellaneous Distribution Expenses (569)		**26**
Maintenance of Structures and Equipment (571)	186	**27**
Maintenance of Lines (572)	110,240	**28**
Maintenance of Line Transformers (573)	4,335	**29**
Maintenance of Street Lighting and Signal Systems (574)	10,646	**30**
Maintenance of Meters (575)	803	**31**
Maintenance of Miscellaneous Distribution Plant (576)		**32**
Total Distribution Expenses	**127,375**	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	609	**33**
Accounting and Collecting Labor (902)	11,314	**34**
Supplies and Expenses (903)	1,871	**35**
Uncollectible Accounts (904)		**36**
Total Customer Accounts Expenses	**13,794**	
SALES EXPENSES		
Sales Expenses (910)		**37**
Total Sales Expenses	**0**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		**38**
Office Supplies and Expenses (921)	3,367	**39**
Administrative Expenses Transferred -- Credit (922)		**40**
Outside Services Employed (923)	38,626	**41**
Property Insurance (924)	3,715	**42**
Injuries and Damages (925)	240	**43**
Employee Pensions and Benefits (926)	6,768	**44**
Regulatory Commission Expenses (928)	18,776	**45**
Miscellaneous General Expenses (930)	7,749	**46**
Transportation Expenses (933)	174	**47**
Maintenance of General Plant (935)		**48**
Total Administrative and General Expenses	**79,415**	
Total Operation and Maintenance Expenses	**729,688**	

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		68,912	1
Social Security		5,988	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		1,137	4
Other (specify): NONE			5
Total tax expense		**76,037**	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234200				3
County tax rate	mills		6.901900				4
Local tax rate	mills		9.365000				5
School tax rate	mills		12.845700				6
Voc. school tax rate	mills		2.744200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**32.091000**				10
Less: state credit	mills		1.805200				11
Net tax rate	mills		**30.285800**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**9.365000**				14
Combined School Tax Rate	mills		**15.589900**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**24.954900**				17
Total Tax Rate	mills		**32.091000**				18
Ratio of Local and School Tax to Total	dec.		**0.777629**				19
Total tax net of state credit	mills		**30.285800**				20
Net Local and School Tax Rate	mills		**23.551124**				21
Utility Plant, Jan. 1	$	**3,350,828**	3,350,828				22
Materials & Supplies	$	**62,299**	62,299				23
Subtotal	$	**3,413,127**	**3,413,127**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**3,413,127**	**3,413,127**				26
Assessment Ratio	dec.		0.857300				27
Assessed Value	$	**2,926,074**	**2,926,074**				28
Net Local & School Rate	mills		**23.551124**				29
Tax Equiv. Computed for Current Year	$	**68,912**	**68,912**				30
Tax Equivalent per 1994 PSC Report	$	54,471					31
Any lower tax equivalent as authorized							32
by municipality (see note 5)	$						33
Tax equiv. for current year (see note 5)	$	**68,912**					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	**0**	**0**	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	**0**	**0**	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	27,713	105,194	18
Structures and Improvements (341)	37,234		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	665,212		21
Generators (344)	275,296		22
Accessory Electric Equipment (345)	8,360		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	**1,013,815**	**105,194**	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			132,907	18
Structures and Improvements (341)			37,234	19
Fuel Holders, Producers and Accessories (342)			0	20
Prime Movers (343)			665,212	21
Generators (344)			275,296	22
Accessory Electric Equipment (345)			8,360	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	0	1,119,009	
TRANSMISSION PLANT				
Land and Land Rights (350)			0	25

 See attached schedule footnote.

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	**0**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	120		34
Structures and Improvements (361)	0		35
Station Equipment (362)	820,239		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	113,503	11,636	38
Overhead Conductors and Devices (365)	380,339	51,885	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	410,508	19,982	41
Line Transformers (368)	230,512	22,180	42
Services (369)	68,630	36,829	43
Meters (370)	65,351	2,192	44
Installations on Customers' Premises (371)	500		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	41,122		47
Total Distribution Plant	**2,130,824**	**144,704**	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	5,990	150,943	49
Office Furniture and Equipment (391)	35,243	280	50
Computer Equipment (391.1)	26,819		51
Transportation Equipment (392)	122,513		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	15,330		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	294		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			**0**	**26**
Station Equipment (353)			**0**	**27**
Towers and Fixtures (354)			**0**	**28**
Poles and Fixtures (355)			**0**	**29**
Overhead Conductors and Devices (356)			**0**	**30**
Underground Conduit (357)			**0**	**31**
Underground Conductors and Devices (358)			**0**	**32**
Roads and Trails (359)			**0**	**33**
Total Transmission Plant	**0**	**0**	**0**	
DISTRIBUTION PLANT				
Land and Land Rights (360)			**120**	**34**
Structures and Improvements (361)			**0**	**35**
Station Equipment (362)			**820,239**	**36**
Storage Battery Equipment (363)			**0**	**37**
Poles, Towers and Fixtures (364)			**125,139**	**38**
Overhead Conductors and Devices (365)			**432,224**	**39**
Underground Conduit (366)			**0**	**40**
Underground Conductors and Devices (367)			**430,490**	**41**
Line Transformers (368)	1,000		**251,692**	**42**
Services (369)			**105,459**	**43**
Meters (370)	182		**67,361**	**44**
Installations on Customers' Premises (371)			**500**	**45**
Leased Property on Customers' Premises (372)			**0**	**46**
Street Lighting and Signal Systems (373)			**41,122**	**47**
Total Distribution Plant	**1,182**	**0**	**2,274,346**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**48**
Structures and Improvements (390)			**156,933**	**49**
Office Furniture and Equipment (391)			**35,523**	**50**
Computer Equipment (391.1)			**26,819**	**51**
Transportation Equipment (392)			**122,513**	**52**
Stores Equipment (393)			**0**	**53**
Tools, Shop and Garage Equipment (394)			**15,330**	**54**
Laboratory Equipment (395)			**0**	**55**
Power Operated Equipment (396)			**294**	**56**
Communication Equipment (397)			**0**	**57**

See attached schedule footnote.

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		**58**
Other Tangible Property (399)	0		**59**
Total General Plant	**206,189**	**151,223**	
Total utility plant in service directly assignable	**3,350,828**	**401,121**	
Common Utility Plant Allocated to Electric Department	0		**60**
Total utility plant in service	**3,350,828**	**401,121**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Miscellaneous Equipment (398)			**0**	**58**
Other Tangible Property (399)			**0**	**59**
Total General Plant	**0**	**0**	**357,412**	
Total utility plant in service directly assignable	**1,182**	**0**	**3,750,767**	
Common Utility Plant Allocated to Electric Department			**0**	**60**
Total utility plant in service	**1,182**	**0**	**3,750,767**	

 See attached schedule footnote.

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned: Net Additions During Year (b)	Miles of Pole Line Owned: Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.50	1.50	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

		Monthly Peak				Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	3,411	Friday	01/21/2000	09:00	1,787	1
February	02	3,221	Wednesday	02/02/2000	09:00	1,603	2
March	03	3,041	Friday	03/17/2000	09:00	1,572	3
April	04	3,039	Wednesday	04/19/2000	11:00	1,406	4
May	05	3,583	Monday	05/08/2000	14:00	1,419	5
June	06	3,270	Thursday	06/08/2000	14:00	1,441	6
July	07	3,532	Thursday	07/13/2000	14:00	1,551	7
August	08	3,482	Thursday	08/31/2000	09:00	1,638	8
September	09	3,581	Monday	09/11/2000	14:00	1,397	9
October	10	2,890	Monday	10/09/2000	09:00	1,427	10
November	11	3,143	Friday	11/17/2000	11:00	1,515	11
December	12	3,566	Wednesday	12/13/2000	11:00	1,731	12
Total		**39,759**				**18,487**	

System Name NEW LISBON

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating		255	5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		**255**	7
Purchases		18,489	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	**0**	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	**0**	14
Total Source of Energy		**18,744**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		18,165	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		**0**	23
Total Sold and Used		**18,165**	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		579	27
Total Energy Losses		**579**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**3.0890%**	29
Total Disposition of Energy		**18,744**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	695	5,113	**1**
Total Sales for Residential Sales		**695**	**5,113**	
Commercial & Industrial				
COMMERCIAL	CG-1	138	2,722	**2**
LARGE POWER	CP-1	28	10,299	**3**
Total Sales for Commercial & Industrial		**166**	**13,021**	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	31	**4**
Total Sales for Public Street & Highway Lighting		**2**	**31**	
Sales for Resale				
NONE				**5**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**863**	**18,165**	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		294,297	(17,600)	**276,697**	**1**
0	**0**	**294,297**	**(17,600)**	**276,697**	
		111,328	(9,361)	**101,967**	**2**
29,641		489,878	(37,810)	**452,068**	**3**
29,641	**0**	**601,206**	**(47,171)**	**554,035**	
		13,875	(116)	**13,759**	**4**
0	**0**	**13,875**	**(116)**	**13,759**	
				0	**5**
0	**0**	**0**	**0**	**0**	
29,641	**0**	**909,378**	**(64,887)**	**844,491**	

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		DAIRYLAND				1
Point of Delivery		NEW LISBON				2
Type of Power Purchased (firm, dump, etc.)		NON-FIRM				3
Voltage at Which Delivered		67,000				4
Point of Metering		West Side Substation				5
Total of 12 Monthly Maximum Demands -- kW		39,759				6
Average load factor		**63.7023%**				7
Total Cost of Purchased Power		463,233				8
Average cost per kWh		**0.0251**				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January		1,787			12
	February		1,604			13
	March		1,573			14
	April		1,406			15
	May		1,419			16
	June		1,441			17
	July		1,551			18
	August		1,638			19
	September		1,397			20
	October		1,427			21
	November		1,515			22
	December		1,731			23
	Total kWh (000)	**0**	**18,489**			24
						25
						26
						27
		(d)		**(e)**		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)		Total (b)	
Name of Plant			1
Unit Identification			2
Type of Generation			3
kWh Net Generation (000)		255,300	4
Is Generation Metered or Estimated?			5
Is Exciter & Station Use Metered or Estimated?			6
60-Minute Maximum Demand--kW (est. if not meas.)		0	7
Date and Hour of Such Maximum Demand			8
Load Factor			9
Maximum Net Generation in Any One Day		0	10
Date of Such Maximum			11
Number of Hours Generators Operated			12
Maximum Continuous or Dependable Capacity--kW		4,500	13
Is Plant Owned or Leased?			14
Total Production Expenses		45,871	15
Cost per kWh of Net Generation ($)		0	16
Monthly Net Generation --- kWh (000):	January	0	17
	February	800	18
	March	0	19
	April	0	20
	May	13,300	21
	June	0	22
	July	0	23
	August	58,100	24
	September	0	25
	October	5,200	26
	November	24,500	27
	December	153,400	28
Total kWh (000)		255,300	29
Gas Consumed--Therms		0	30
Average Cost per Therm Burned ($)		0.0000	31
Fuel Oil Consumed Barrels (42 gal.)		434	32
Average Cost per Barrel of Oil Burned ($)			33
Specific Gravity			34
Average BTU per Gallon			35
Lubricating Oil Consumed--Gallons		170	36
Average Cost per Gallon ($)			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			40
purposes in addition to elec. generation?			41
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)	
Name of Plant		GENERATOR				1
Unit Identification		1				2
Type of Generation		RECIP				3
kWh Net Generation (000)		255,300				4
Is Generation Metered or Estimated?		M				5
Is Exciter & Station Use Metered or Estimated?		M				6
60-Minute Maximum Demand--kW (est. if not meas.)						7
Date and Hour of Such Maximum Demand						8
Load Factor						9
Maximum Net Generation in Any One Day						10
Date of Such Maximum						11
Number of Hours Generators Operated		262				12
Maximum Continuous or Dependable Capacity--kW		4,500				13
Is Plant Owned or Leased?		O				14
Total Production Expenses		45,871				15
Cost per kWh of Net Generation ($)		**0.1797**				16
Monthly Net Generation --- kWh (000):	January	0				17
	February	800				18
	March					19
	April					20
	May	13,300				21
	June					22
	July					23
	August	58,100				24
	September					25
	October	5,200				26
	November	24,500				27
	December	153,400				28
Total kWh (000)		**255,300**				29
Gas Consumed--Therms						30
Average Cost per Therm Burned ($)						31
Fuel Oil Consumed Barrels (42 gal.)		434				32
Average Cost per Barrel of Oil Burned ($)						33
Specific Gravity						34
Average BTU per Gallon						35
Lubricating Oil Consumed--Gallons		170				36
Average Cost per Gallon ($)						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						40
purposes in addition to elec. generation?		N				41
Coal consumed--tons (2,000 lbs.)						42
Average Cost per Ton ($)						43
Kind of Coal Used						44
Average BTU per Pound						45
Water Evaporated--Thousands of Pounds						46
Is Water Evaporated, Metered or Estimated?						47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel						48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.						49
Based on Total Coal Used at Plant						50
Based on Coal Used Solely in Electric Generation						51
Average BTU per kWh Net Generation						52
Total Cost of Fuel (Oil and/or Coal)						53
per kWh Net Generation ($)						54

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 Maximum Steam Pressure (1000 lbs./hr.) (h)	
NONE								1
						Total	0	

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)	
GENERATOR	2		RECIP	FAIRBANK MORSE		1,920	1
GENERATOR	1		RECIP	FAIRBANK MORSE		120	2
GENERATOR	4		RECIP	FAIRBANK MORSE		575	3
GENERATOR	5		RECIP	FAIRBANK MORSE		3,360	4
GENERATOR	3		RECIP	FAIRBANK MORSE		300	5
NONE							6
					Total	6,275	

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
					Rated Unit Capacity				
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
									1
			Total	0	0	0	0	0	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
			Rated Unit Capacity				
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
							1
							2
							3
							4
							5
							6
	Total	0	0	0	0	0	

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation (b)	(c)	(d)	(e)	(f)	
Name of Substation	EASTSIDE	WESTSIDE				1
Voltage--High Side	67,000	67,000				2
Voltage--Low Side	4,160	4,160				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	3,750	5,000				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	0	3,583				7
Dt and Hr of Such Maximum Demand		05/08/2000				8
		14:00				9
Kwh Output	0	0				10
						11
						12

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation (h)	(i)	(j)	(k)	(l)	
						13
						14
						15
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25
						26
						27

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation (n)	(o)	(p)	(q)	(r)	
						28
						29
						30
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers Number (c)	Line Transformers Total Cap. (kVA) (d)	
Number first of year	1,304	336	17,361	1
Acquired during year	42	22	1,190	2
Total	**1,346**	**358**	**18,551**	3
Retired during year	14	4	80	4
Sales, transfers or adjustments increase (decrease)	(451)			5
Number end of year	**881**	**354**	**18,471**	6
Number end of year accounted for as follows:				7
In customers' use	859	309	15,351	8
In utility's use	4	1	750	9
Inactive transformers on system		13	1,338	10
Locked meters on customers' premises				11
In stock	18	31	1,032	12
Total end of year	**881**	**354**	**18,471**	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	25	3,850	**1**
Sodium Vapor	100	114	10,032	**2**
Sodium Vapor	250	78	17,316	**3**
Total		**217**	**31,198**	
Ornamental				
Sodium Vapor	100	15	1,320	**4**
Total		**15**	**1,320**	
Other				
NONE				**5**
Total		**0**	**0**	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 574 - The utility had an increase due to summer storm damage.

Account 923 - The utility had increased bookkeeping and engineering due tc computer system improvement projects.

Account 926 - Increase is due to IRA contributions and health insurance premiums paid by the utility in 2000. In 1999, the premiums were paid by the City.

Account 928 - During 2000, the utility completed an electric rate filing.

Electric Utility Plant in Service (Page E-06)

Land and Land Rights (340) - The utility purchased land for a future substation upgrade.

Structures and Improvements (390) - The utility purchased an existing building to serve as a utility shop/garage.

Transmission and Distribution Lines (Page E-08)

The 1999 report showed one mile of line added and for the total at the end of the year. At this time an accurate volume of line is service at the end of the year is unknown, so the total additions for the last two years is shown. Miles of pole line installed prior to 1999 will be added to the page in the future.

Substation Equipment (Page E-21)

The 15 minutw maximum kW and the kWh output listed are total for both substations. Individual data is not available