



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF OCONOMOWOC UTILITIES

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Principal Office: 174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066

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For the Year Ended: DECEMBER 31, 2000

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF OCONOMOWOC UTILITIES

**Utility Address:** 174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066

**When was utility organized?** 12/31/1900

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR MARK MOLITOR  
**Title:** OFFICE SUPERVISOR

**Office Address:**  
174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066

**Telephone:** (414) 569 - 3226

**Fax Number:** (414) 569 - 3238

**E-mail Address:** mmolitor@wppisys.org

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

**Name:** SCHENCK & ASSOCIATES  
**Title:**

**Office Address:** SCHENCK & ASSOCIATES  
2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-9933

**Telephone:** (920) 455 - 4111

**Fax Number:** (920) 436 - 7808

**E-mail Address:** karmant@schenckcpa.com

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

**Name:** MS LORA MAE COCHRANE  
**Title:** CHAIRPERSON OF UTILITY COMMITTEE

**Office Address:**  
112 W. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066

**Telephone:** (262) 567 - 5348

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR THOMAS KARMAN CPA

**Title:** PARTNER

**Office Address:** SCHENCK & ASSOCIATES  
2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-9933

**Telephone:** (920) 455 - 4111

**Fax Number:** (920) 436 - 7808

**E-mail Address:** karmant@schenckcpa.com

**Date of most recent audit report:** 3/9/2000

**Period covered by most recent audit:** JANUARY 1, 2000 TO DECEMBER 31, 2000

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

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**Name:** MR MARK FRYE

**Title:** TECHNICAL OPERATIONS ASST.

**Office Address:**  
P.O. BOX 27  
OCONOMOWOC, WI 53033

**Telephone:** (414) 569 - 3198

**Fax Number:** (414) 569 - 2164

**E-mail Address:** mfrye@wppisys.org

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**Name:** MR RICHARD MERCIER

**Title:** CITY ADMINISTRATOR / TREASURER

**Office Address:**  
P.O. BOX 27  
OCONOMOWOC, WI 53066

**Telephone:** (414) 569 - 2183

**Fax Number:** (414) 569 - 3238

**E-mail Address:** rmercier@wppisys.org

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**Name:** MR TOM ZEROTH

**Title:** TECHNICAL OPERATIONS MANAGER

**Office Address:**  
P.O. BOX 27  
OCONOMOWOC, WI 53066

**Telephone:** (414) 569 - 3197

**Fax Number:** (414) 569 - 2164

**E-mail Address:** tzeroth@wppisys.org

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MS DIANE GARD  
**Title:** FINANCE DIRECTOR

**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53066

**Telephone:** (414) 569 - 3234

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**Name of utility commission/committee:** OCONOMOWOC UTILITY COMMITTEE

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

MS LORA MAE COCHRANE, ALDERMAN  
MR JOHN GROSS, ALDERMAN  
MR JAY LARSEN, ALDERMAN

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

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

**Date of Ordinance:**                     

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	11,293,155	10,881,510	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	9,006,424	8,799,274	2
Depreciation Expense (403)	762,328	777,100	3
Amortization Expense (404-407)	31,764	31,764	4
Taxes (408)	574,319	576,675	5
<b>Total Operating Expenses</b>	<b>10,374,835</b>	<b>10,184,813</b>	
<b>Net Operating Income</b>	<b>918,320</b>	<b>696,697</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>918,320</b>	<b>696,697</b>	
<b>OTHER INCOME</b>			
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)	429,871	321,251	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>429,871</b>	<b>321,251</b>	
<b>Total Income</b>	<b>1,348,191</b>	<b>1,017,948</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,348,191</b>	<b>1,017,948</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	71,616	99,648	14
Amortization of Debt Discount and Expense (428)	1,679	34,000	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>73,295</b>	<b>133,648</b>	
<b>Net Income</b>	<b>1,274,896</b>	<b>884,300</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,502,758	14,618,458	20
Balance Transferred from Income (433)	1,274,896	884,300	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>16,777,654</b>	<b>15,502,758</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
ELECTRIC UTILITY	352,515	5
WATER UTILITY	77,356	6
<b>Total (Acct. 419):</b>	<b>429,871</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	1,210,370	10,082,785	0	0	11,293,155	1
Less: interdepartmental sales	0	62,940	0	0	62,940	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,210,370</b>	<b>10,019,845</b>	<b>0</b>	<b>0</b>	<b>11,230,215</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	232,678	1,301	<b>233,979</b>	1
Electric operating expenses	524,633	7,931	<b>532,564</b>	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		42,292	<b>42,292</b>	8
Electric utility plant accounts		175,476	<b>175,476</b>	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	227,000	(227,000)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>984,311</b>	<b>0</b>	<b>984,311</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	29,960,559	28,625,074	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,999,287	10,286,435	2
<b>Net Utility Plant</b>	<b>18,961,272</b>	<b>18,338,639</b>	
Utility Plant Acquisition Adjustments (117-118)	408,831	440,595	3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>19,370,103</b>	<b>18,779,234</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	860,555	935,966	8
Special Funds (125-128)	296,931	294,239	9
<b>Total Other Property and Investments</b>	<b>1,157,486</b>	<b>1,230,205</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	52,419	3,180	10
Special Deposits (132-134)	59,738	47,205	11
Working Funds (135)	300	300	12
Temporary Cash Investments (136)	6,176,903	4,852,348	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	881,501	813,238	15
Other Accounts Receivable (143)	168,257	107,316	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	521,408	575,512	18
Materials and Supplies (151-163)	379,747	349,977	19
Prepayments (165)	705	0	20
Interest and Dividends Receivable (171)	5,857	6,652	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>8,246,835</b>	<b>6,755,728</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,482	13,161	24
Other Deferred Debits (182-186)	91,705	59,601	25
<b>Total Deferred Debits</b>	<b>103,187</b>	<b>72,762</b>	
<b>Total Assets and Other Debits</b>	<b>28,877,611</b>	<b>26,837,929</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,229,528	1,379,528	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	16,777,654	15,502,758	28
<b>Total Proprietary Capital</b>	<b>18,007,182</b>	<b>16,882,286</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	820,000	915,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	492,420	519,002	31
<b>Total Long-Term Debt</b>	<b>1,312,420</b>	<b>1,434,002</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,083,714	873,942	33
Payables to Municipality (233)	47,632	23,886	34
Customer Deposits (235)	38,158	31,455	35
Taxes Accrued (236)	466,595	470,734	36
Interest Accrued (237)	20,896	17,537	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	22,197	20,008	40
Miscellaneous Current and Accrued Liabilities (242)	26,821	27,804	41
<b>Total Current and Accrued Liabilities</b>	<b>1,706,013</b>	<b>1,465,366</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	30,126	6,738	44
<b>Total Deferred Credits</b>	<b>30,126</b>	<b>6,738</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	7,821,870	7,049,537	49
<b>Total Liabilities and Other Credits</b>	<b>28,877,611</b>	<b>26,837,929</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	10,077,101	0	0	19,875,740	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)	7,718				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
<b>Total Utility Plant</b>	<b>10,084,819</b>	<b>0</b>	<b>0</b>	<b>19,875,740</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,450,752	0	0	8,548,535	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>2,450,752</b>	<b>0</b>	<b>0</b>	<b>8,548,535</b>	
<b>Net Utility Plant</b>	<b>7,634,067</b>	<b>0</b>	<b>0</b>	<b>11,327,205</b>	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,264,221	8,022,214			<b>10,286,435</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	180,532	581,796			<b>762,328</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	7,853				<b>7,853</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation clearing	6,000	35,100			<b>41,100</b>	<b>9</b>
Salvage	0	7,769			<b>7,769</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>194,385</b>	<b>624,665</b>	<b>0</b>	<b>0</b>	<b>819,050</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	7,854	86,461			<b>94,315</b>	<b>15</b>
Cost of removal	0	11,883			<b>11,883</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>7,854</b>	<b>98,344</b>	<b>0</b>	<b>0</b>	<b>106,198</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,450,752</b>	<b>8,548,535</b>	<b>0</b>	<b>0</b>	<b>10,999,287</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			332,649		332,649	302,514	3
<b>Total Electric Utility</b>					<b>332,649</b>	<b>302,514</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	332,649	302,514	1
Water utility (154)	47,098	47,463	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>379,747</b>	<b>349,977</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 Water Revenue Bonds	1,680	0	11,482	1
<b>Total</b>			<b>11,482</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,379,528	1
<b>Changes during year (explain):</b>		
REPAYMENT OF CONTRIBUTED CAPITAL TO MUNICIPALITY	(150,000)	2
<b>Balance end of year</b>	<u><u>1,229,528</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 Water Refunding Revenue Bonds	11/01/1997	11/01/2007	5.00%	820,000	1
<b>Total Bonds (Account 221):</b>				<b>820,000</b>	
Total Reacquired Bonds (Account 222)				0	2
<b>Net amount of bonds outstanding December 31:</b>				<b><u>820,000</u></b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
Water Utility Note due to Electric Utility	06/01/1995	06/30/2005	6.00%	492,420	1
<b>Total for Account 224</b>				<b>492,420</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	470,734	1
<b>Accruals:</b>		
Charged water department expense	159,403	2
Charged electric department expense	414,916	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>574,319</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	465,452	6
Social Security taxes	56,645	7
PSC Remainder Assessment	13,819	8
<b>Other (explain):</b>		
WIDOR BUSINESS REGISTRATION	10	9
WI GROSS RECEIPTS TAX	42,532	10
<b>Total payments and other debits</b>	<b>578,458</b>	
<b>Balance end of year</b>	<b>466,595</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1978 Water Revenue Bonds	0			0	1
1997 Water Revenue Bonds	10,989	40,787	41,844	9,932	2
<b>Subtotal</b>	<b>10,989</b>	<b>40,787</b>	<b>41,844</b>	<b>9,932</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
Water utility note due electric utility	0	30,829	25,316	5,513	4
<b>Subtotal</b>	<b>0</b>	<b>30,829</b>	<b>25,316</b>	<b>5,513</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
Electric Customer Deposits	6,548		1,097	5,451	6
<b>Subtotal</b>	<b>6,548</b>	<b>0</b>	<b>1,097</b>	<b>5,451</b>	
<b>Total</b>	<b>17,537</b>	<b>71,616</b>	<b>68,257</b>	<b>20,896</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,021,810	3,027,727	0	0	0	<b>7,049,537</b>	1
<b>Add credits during year:</b>							
For Services	66,460	201,385				<b>267,845</b>	2
For Mains	444,727					<b>444,727</b>	3
<b>Other (specify):</b>							
HYDRANTS	59,761					<b>59,761</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>4,592,758</b>	<b>3,229,112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,821,870</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
ELECTRIC UTILITY NOTE DUE FROM WATER UTILITY	492,420	2
SPECIAL ASSESSMENTS	50,168	3
IMPACT FEES RECEIVABLE	317,967	4
<b>Total (Acct. 124):</b>	<b>860,555</b>	
<b>Sinking Funds (125):</b>		
WATER REVENUE BOND RESERVE	102,000	5
WATER REVENUE BOND REDEMPTION	84,931	6
<b>Total (Acct. 125):</b>	<b>186,931</b>	
<b>Depreciation Fund (126):</b>		
WATER DEPRECIATION RESERVE	110,000	7
<b>Total (Acct. 126):</b>	<b>110,000</b>	
<b>Other Special Funds (128):</b>		
NONE		8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
CUSTOMER DEPOSITS	59,738	10
<b>Total (Acct. 134):</b>	<b>59,738</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	57,517	12
Electric	823,984	13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>881,501</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	112,006	16

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

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work	56,251	17
<b>Other (specify):</b>		
NONE		18
<b>Total (Acct. 143):</b>	<b>168,257</b>	
<b>Receivables from Municipality (145):</b>		
ELECTRIC UTILITY ADVANCE TO MUNICIPAL TIF DISTRICT	425,512	19
ELECTRIC MISCELLANEOUS BILLINGS	7,426	20
WATER MISCELLANEOUS BILLINGS	20,357	21
WATER BILLING TO WASTEWATER PLANT	68,113	22
<b>Total (Acct. 145):</b>	<b>521,408</b>	
<b>Prepayments (165):</b>		
EMPLOYEE EXPENSES FOR JANUARY TRAVEL	705	23
<b>Total (Acct. 165):</b>	<b>705</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		24
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
WATER WORK ORDERS CARRIED OVER TO 2001	36,087	25
ELECTRIC WORK ORDERS CARRIED OVER TO 2001	637	26
<b>Total (Acct. 183):</b>	<b>36,724</b>	
<b>Clearing Accounts (184):</b>		
NONE		27
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		28
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
SMART MONEY CONSERVATION PROGRAM	54,981	29
<b>Total (Acct. 186):</b>	<b>54,981</b>	
<b>Payables to Municipality (233):</b>		
ELECTRIC MISCELLANEOUS BILLINGS FROM MUNICIPALITY	14,321	30
WATER MISCELLANEOUS BILLINGS FROM MUNICIPALITY	13,520	31
ELECTRIC DUE TO SEWER	19,791	32
<b>Total (Acct. 233):</b>	<b>47,632</b>	
<b>Other Deferred Credits (253):</b>		
ELECTRIC WORK ORDER CLOSING	26,418	33

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
TOWER SITE RENTAL	3,708	<b>34</b>
<b>Total (Acct. 253):</b>	<b>30,126</b>	
<hr/>		

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	9,737,129	19,547,969	0	0	<b>29,285,098</b>	<b>1</b>
Materials and Supplies	47,280	317,581	0	0	<b>364,861</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,357,486	8,285,374	0	0	<b>10,642,860</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	4,307,284	3,128,419	0	0	<b>7,435,703</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,119,639</b>	<b>8,451,757</b>	<b>0</b>	<b>0</b>	<b>11,571,396</b>	
Net Operating Income	275,577	642,743	0	0	<b>918,320</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>8.83%</b>	<b>7.60%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.94%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,304,528	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	16,140,206	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>17,444,734</b>	
<b>Net Income</b>		
Net Income	1,274,896	5
 <b>Percent Return on Proprietary Capital</b>	 <b>7.31%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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

November2, 2001

Mr. Mark Molitor, Office Supervisor  
City of Oconomowoc Utilities  
174 East Wisconsin Avenue  
Oconomowoc, WI 53066-3034

2000 Analytical Review DWCCA-4340-ELE

Dear Mr. Molitor:

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. In the future, on page F-19, more detail than versions of the account title or "miscellaneous" should be provided for amounts reported in Account 145 and Account 233.
2. Enclosed is our calculation of the prorated Public Fire Protection Service charge (PFP). It appears the amount reported in Account 463 on page W-4 is an overcharge. Please refund the overcharge by an adjustment to the 2001 PFP, or otherwise explain the difference between our calculation and the amount reported on Page W-4.

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](mailto:engele@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

response received 12/6/01, ele:

1. noted
  2. pfp will be adjusted in 2001
-

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,178,983	1
<b>Total Sales of Water</b>	<b>1,178,983</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,632	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	13,033	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	15,722	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>31,387</b>	
<b>Total Operating Revenues</b>	<b>1,210,370</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	22,843	8
Pumping Expenses (620-633)	105,342	9
Water Treatment Expenses (640-652)	51,360	10
Transmission and Distribution Expenses (660-678)	158,987	11
Customer Accounts Expenses (901-905)	39,143	12
Sales Expenses (910)	4,520	13
Administrative and General Expenses (920-932)	212,663	14
<b>Total Operation and Maintenance Expenses</b>	<b>594,858</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	180,532	15
Amortization Expense (404-407)		16
Taxes (408)	159,403	17
<b>Total Other Operating Expenses</b>	<b>339,935</b>	
<b>Total Operating Expenses</b>	<b>934,793</b>	
<b>NET OPERATING INCOME</b>	<b>275,577</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	8	1,336	1,749	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>8</b>	<b>1,336</b>	<b>1,749</b>	
Metered Sales to General Customers (461)				
Residential	3,916	263,184	527,880	4
Commercial	475	150,782	223,722	5
Industrial	45	45,702	54,773	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,436</b>	<b>459,668</b>	<b>806,375</b>	
Private Fire Protection Service (462)	60		30,084	7
Public Fire Protection Service (463)	1		320,647	8
Other Sales to Public Authorities (464)	30	11,810	20,128	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	4	132	0	12
<b>Total Sales of Water</b>	<b>4,539</b>	<b>472,946</b>	<b>1,178,983</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	320,647	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>320,647</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,632	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,632</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTALS	13,033	8
<b>Total Rents from Water Property (472)</b>	<b>13,033</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	15,722	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>15,722</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	22,843	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>22,843</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	61,553	17
Pumping Labor and Expenses (624)	29,694	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	187	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	3,250	23
Maintenance of Power Production Equipment (632)	1,797	24
Maintenance of Pumping Equipment (633)	8,861	25
<b>Total Pumping Expenses</b>	<b>105,342</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	22,984	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	25,126	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	3,250	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>51,360</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	10,553	<b>34</b>
Storage Facilities Expenses (661)		<b>35</b>
Transmission and Distribution Lines Expenses (662)	44,123	<b>36</b>
Meter Expenses (663)	4,227	<b>37</b>
Customer Installations Expenses (664)	14,466	<b>38</b>
Miscellaneous Expenses (665)	15,142	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	13,459	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	5,235	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	33,955	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	4,715	<b>46</b>
Maintenance of Meters (676)	1,955	<b>47</b>
Maintenance of Hydrants (677)	11,157	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>158,987</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	9,441	<b>50</b>
Meter Reading Labor (902)	13,611	<b>51</b>
Customer Records and Collection Expenses (903)	14,941	<b>52</b>
Uncollectible Accounts (904)		<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	1,150	54
<b>Total Customer Accounts Expenses</b>	<b>39,143</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	4,520	55
<b>Total Sales Expenses</b>	<b>4,520</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	56,742	56
Office Supplies and Expenses (921)	12,254	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	37,095	59
Property Insurance (924)	937	60
Injuries and Damages (925)	10,248	61
Employee Pensions and Benefits (926)	79,548	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)	686	64
Miscellaneous General Expenses (930)		65
Rents (931)	5,250	66
Maintenance of General Plant (932)	11,275	67
<b>Total Administrative and General Expenses</b>	<b>212,663</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>594,858</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		145,949	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,465	2
<b>Net property tax equivalent</b>		<b>140,484</b>	
Social Security		17,409	3
PSC Remainder Assessment		1,500	4
Other (specify): WIDOR BUSINESS REGISTRATION		10	5
<b>Total tax expense</b>		<b>159,403</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.239500				3
County tax rate	mills		2.949900				4
Local tax rate	mills		6.947500				5
School tax rate	mills		11.544300				6
Voc. school tax rate	mills		1.710700				7
Other tax rate - Local	mills		0.099500				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.491400</b>				<b>10</b>
Less: state credit	mills		1.871300				11
<b>Net tax rate</b>	mills		<b>21.620100</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.947500</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.255000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.099500</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.302000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.491400</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.864231</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.620100</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.684764</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>9,404,875</b>	9,404,875				22
Materials & Supplies	\$	<b>47,463</b>	47,463				23
<b>Subtotal</b>	\$	<b>9,452,338</b>	<b>9,452,338</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>85,401</b>	85,401				25
<b>Taxable Assets</b>	\$	<b>9,366,937</b>	<b>9,366,937</b>				<b>26</b>
Assessment Ratio	dec.		0.833903				27
<b>Assessed Value</b>	\$	<b>7,811,117</b>	<b>7,811,117</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.684764</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>145,949</b>	<b>145,949</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	137,061					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>145,949</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,575		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)	417,581		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>425,156</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	308,350		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	74,022		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	469,396		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>851,768</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	79,485	1,325	23
<b>Total Water Treatment Plant</b>	<b>79,485</b>	<b>1,325</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	31,930	19,120	24
Structures and Improvements (341)	290,507		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,575	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)			417,581	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>425,156</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			308,350	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			74,022	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			469,396	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>851,768</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			80,810	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>80,810</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			51,050	24
Structures and Improvements (341)			290,507	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	775,376	505	26
Transmission and Distribution Mains (343)	4,946,374	453,381	27
Fire Mains (344)	0		28
Services (345)	572,702	66,460	29
Meters (346)	608,817	75,481	30
Hydrants (348)	586,621	65,021	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,812,327</b>	<b>679,968</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	10,004	1,196	35
Computer Equipment (391.1)	44,781	3,725	36
Transportation Equipment (392)	62,384		37
Stores Equipment (393)	2,302		38
Tools, Shop and Garage Equipment (394)	39,385		39
Laboratory Equipment (395)	7,919		40
Power Operated Equipment (396)	7,720	1,249	41
Communication Equipment (397)	53,926	335	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>228,421</b>	<b>6,505</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,397,157</b>	<b>687,798</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,397,157</b>	<b>687,798</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			775,881 26
Transmission and Distribution Mains (343)	225		5,399,530 27
Fire Mains (344)			0 28
Services (345)			639,162 29
Meters (346)	6,929		677,369 30
Hydrants (348)	700		650,942 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>7,854</b>	<b>0</b>	<b>8,484,441</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			11,200 35
Computer Equipment (391.1)			48,506 36
Transportation Equipment (392)			62,384 37
Stores Equipment (393)			2,302 38
Tools, Shop and Garage Equipment (394)			39,385 39
Laboratory Equipment (395)			7,919 40
Power Operated Equipment (396)			8,969 41
Communication Equipment (397)			54,261 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>234,926</b>
<b>Total utility plant in service directly assignable</b>	<b>7,854</b>	<b>0</b>	<b>10,077,101</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>7,854</b>	<b>0</b>	<b>10,077,101</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	101,119	2.94%	12,277	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>101,119</b>		<b>12,277</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	130,575	2.50%	7,709	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	74,022	4.42%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	236,963	4.42%	20,747	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>441,560</b>		<b>28,456</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	68,606	6.67%	5,346	17
<b>Total Water Treatment Plant</b>	<b>68,606</b>		<b>5,346</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	73,818	2.22%	6,449	18
Distribution Reservoirs and Standpipes (342)	416,592	2.39%	18,531	19
Transmission and Distribution Mains (343)	466,591	0.96%	49,660	20
Fire Mains (344)	0			21
Services (345)	208,595	2.09%	12,664	22
Meters (346)	232,858	5.00%	32,153	23
Hydrants (348)	104,667	1.59%	9,839	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,503,121</b>		<b>129,296</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					113,396	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	113,396	
321					138,284	8
322					0	9
323					74,022	10
324					0	11
325					257,710	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	470,016	
331					0	16
332					73,952	17
	0	0	0	0	73,952	
341					80,267	18
342					435,123	19
343	225				516,026	20
344					0	21
345					221,259	22
346	6,929				258,082	23
348	700				113,806	24
349					0	25
	7,854	0	0	0	1,624,563	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	5,712	7.69%	816
Computer Equipment (391.1)	41,725	25.00%	2,977
Transportation Equipment (392)	34,215	10.56%	6,588
Stores Equipment (393)	2,302	6.67%	30
Tools, Shop and Garage Equipment (394)	28,212	6.67%	2,627
Laboratory Equipment (395)	7,110	6.67%	528
Power Operated Equipment (396)	2,597	6.67%	557
Communication Equipment (397)	27,942	9.09%	4,917
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>149,815</b>		<b>19,010</b>
<b>Total accum. prov. directly assignable</b>	<b>2,264,221</b>		<b>194,385</b>
 Common Utility Plant Allocated to Water Department	 0		 38
 <b>Total accum. prov. for depreciation</b>	 <b>2,264,221</b>		 <b>194,385</b>

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391					6,528	27
391.1					44,702	28
392					40,803	29
393					2,302	30
394					30,839	31
395					7,638	32
396					3,154	33
397					32,859	34
397.1					0	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168,825</b>	
	<b>7,854</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,450,752</b>	
					<b>0</b>	<b>38</b>
	<b>7,854</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,450,752</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			44,496	44,496	1
February			44,757	44,757	2
March			41,834	41,834	3
April			42,977	42,977	4
May			49,618	49,618	5
June			47,436	47,436	6
July			52,856	52,856	7
August			51,796	51,796	8
September			47,227	47,227	9
October			48,448	48,448	10
November			46,897	46,897	11
December			51,719	51,719	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>570,061</b>	<b>570,061</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				27,885	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				542,176	16
Less: Water sold				472,946	17
Losses and unaccounted for				69,230	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,609	21
Date of maximum: 7/24/2000					22
Cause of maximum:					23
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year				1,027	24
Date of minimum: 4/9/2000					25
Total KWH used for pumping for the year				847,060	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
611 E WISCONSIN AVE	1	827	10	921,600	Yes	<b>1</b>
748 E WISCONSIN AVE	2	684	12	2,088,000	Yes	<b>2</b>
611 E WISCONSIN AVE	3	735	16	1,929,600	Yes	<b>3</b>
690 LAKE BLUFF DRIVE	4	56	12	1,368,000	Yes	<b>4</b>
690 LAKE BLUFF DRIVE	6	675	16	1,440,000	Yes	<b>5</b>
1765 EXECUTIVE DRIVE	7	1,052	16	2,088,000	Yes	<b>6</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BP #1	BP #2	BP #3	1
Location	611 E WISCONSIN AVE	611 E WISCONSIN AVE	611 E WISCONSIN AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1975	1975	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	350	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	G.E.	10
Year Installed	1975	1975	1974	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SP #1	SP #2	WELL #1	14
Location	1765 EXECUTIVE DRIVE	1765 EXECUTIVE DRIVE	611 E WISCONSIN AVE	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	GOULDS	GOULDS	LAYNE	18
Year Installed	1996	1996	1969	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,400	1,400	640	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	23
Year Installed	1996	1996	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	20	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #4	1
Location	748 E WISCONSIN AVE	611 E WISCONSIN AVE	690 LAKE BLUFF DRIVE	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1974	1964	1964	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,450	1,340	950	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9 10
Year Installed	1974	1985	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6	WELL #7		14
Location	690 LAKE BLUFF DRIVE	1765 EXECUTIVE DRIVE		15
Purpose	P	P		16
Destination	D	R		17
Pump Manufacturer	AMERICAN TURBINE	GOULDS		18
Year Installed	1996	1996		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	950	1,450		21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS		22 23
Year Installed	1996	1996		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	125	50		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	EAST STANDPIPE	OLYMPIA TOWER	POWER HSE RESERVIOR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1967	1976	1932	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	153	143	0	6
Total capacity in gallons	500,000	500,000	150,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL #7 RESERVOIR	WEST STANDPIPE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1996	1976	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	153	6
Total capacity in gallons	133,000	500,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	38,648	0	1	0	<b>38,647</b>	<b>1</b>
M	D	6.000	70,904	0	0	0	<b>70,904</b>	<b>2</b>
M	D	8.000	128,226	7,099	0	0	<b>135,325</b>	<b>3</b>
M	D	10.000	43,188	8,720	0	0	<b>51,908</b>	<b>4</b>
M	D	12.000	50,682	1,020	0	0	<b>51,702</b>	<b>5</b>
M	D	16.000	4,367	0	0	0	<b>4,367</b>	<b>6</b>
<b>Total Within Municipality</b>			<b>336,015</b>	<b>16,839</b>	<b>1</b>	<b>0</b>	<b>352,853</b>	
M	D	6.000	770	0	0	0	<b>770</b>	<b>7</b>
M	D	8.000	1,430	0	0	0	<b>1,430</b>	<b>8</b>
M	D	12.000	3,250	0	0	0	<b>3,250</b>	<b>9</b>
<b>Total Outside of Municipality</b>			<b>5,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,450</b>	
<b>Total Utility</b>			<b>341,465</b>	<b>16,839</b>	<b>1</b>	<b>0</b>	<b>358,303</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,149	0	0	0	1,149		1
M	0.625	1	0	0	0	1		2
M	0.750	861	0	0	0	861		3
L	0.750	22	0	0	0	22		4
M	1.000	1,656	98	0	0	1,754	129	5
L	1.000	1	0	0	0	1		6
M	1.250	12	15	0	0	27		7
M	1.500	41	0	0	0	41		8
L	1.500	9	0	0	0	9		9
M	2.000	67	2	0	0	69		10
M	3.000	3	1	0	0	4		11
M	4.000	10	6	0	0	16		12
M	6.000	23	1	0	0	24		13
M	8.000	16	0	0	0	16		14
<b>Total Utility</b>		<b>3,871</b>	<b>123</b>	<b>0</b>	<b>0</b>	<b>3,994</b>	<b>129</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,048	60	45	(1)	2,062	77	1
0.750	2,071	240	22	1	2,290	330	2
1.000	152	6	6	0	152	9	3
1.500	89	6	2	0	93	55	4
2.000	63	6	3	0	66	10	5
2.500	0	0	0	0	0	0	6
3.000	20	1	0	0	21	2	7
4.000	8	0	0	0	8	1	8
6.000	7	0	1	0	6	6	9
<b>Total:</b>	<b>4,458</b>	<b>319</b>	<b>79</b>	<b>0</b>	<b>4,698</b>	<b>490</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,835	144	0	7	0	76	2,062	1
0.750	1,993	135	16	8	1	137	2,290	2
1.000	68	59	6	4	0	15	152	3
1.500	4	68	5	8	0	8	93	4
2.000	0	43	4	7	0	12	66	5
2.500	0	0	0	0	0	0	0	6
3.000	0	14	2	2	2	1	21	7
4.000	0	4	1	2	0	1	8	8
6.000	0	4	1	1	0	0	6	9
<b>Total:</b>	<b>3,900</b>	<b>471</b>	<b>35</b>	<b>39</b>	<b>3</b>	<b>250</b>	<b>4,698</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	12				12	1
Within Municipality	535	40	1	(2)	572	2
<b>Total Fire Hydrants</b>	<b>547</b>	<b>40</b>	<b>1</b>	<b>(2)</b>	<b>584</b>	
<b>Flushing Hydrants</b>						
	95				95	3
<b>Total Flushing Hydrants</b>	<b>95</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95</b>	

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

Number of hydrants operated during year:	326
Number of distribution system valves end of year:	867
Number of distribution valves operated during year:	49

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

(614) Maintenance of Wells and Springs was \$15,500 over budget due to unanticipated repairs to wells. Maintenance of Wells and Springs fluctuates due to the low occurrence of well maintenance.

(672) 1999 included \$159,000 to paint Olympia Tower.

(673) Decrease due to fewer main breaks in 2000.

(920) Increase is due to payout for retiring City Administrator.

(926) Increase is due to benefits associated with Administrator payout and Health Insurance increases.

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### Water Mains (Page W-17)

Water main additions contributed by developers.

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### Water Services (Page W-18)

Service additions are financed by customer contributions.

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### Meters (Page W-19)

Adjustment required to agree statistics to actual meters in the system. One 3/4 inch meter was counted as a 5/8 inch meter.

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### Hydrants and Distribution System Valves (Page W-20)

Hydrants were adjusted to reflect 2 hydrants that were removed (1) in 1998 and (1) in 1999. These were inadvertently missed in the records count.

System valves are operated when flushing the mains twice a year, when isolating a section of mains for repairs or whenever there is available time.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	10,035,423	1
<b>Total Sales of Electricity</b>	<b>10,035,423</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	26,277	2
Miscellaneous Service Revenues (451)	1,454	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	17,303	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,328	7
<b>Total Other Operating Revenues</b>	<b>47,362</b>	
<b>Total Operating Revenues</b>	<b>10,082,785</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	7,362,497	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	434,391	10
Customer Accounts Expenses (901-905)	149,575	11
Sales Expenses (911-916)	31,789	12
Administrative and General Expenses (920-932)	433,314	13
<b>Total Operation and Maintenance Expenses</b>	<b>8,411,566</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	581,796	14
Amortization Expense (404-407)	31,764	15
Taxes (408)	414,916	16
<b>Total Other Expenses</b>	<b>1,028,476</b>	
<b>Total Operating Expenses</b>	<b>9,440,042</b>	
<b>NET OPERATING INCOME</b>	<b>642,743</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	26,277	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>26,277</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECT FEES	1,454	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,454</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACTS	17,303	5
<b>Total Rent from Electric Property (454)</b>	<b>17,303</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES OF SCRAP, SALES TAX DISCOUNT, NSF CHECK FEES	2,328	7
<b>Total Other Electric Revenues (456)</b>	<b>2,328</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	7,362,497	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>7,362,497</b>	
<b>Total Power Production Expenses</b>	<b>7,362,497</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	39,471	50

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	49,200	52
Overhead Line Expenses (583)	1,328	53
Underground Line Expenses (584)	1,833	54
Street Lighting and Signal System Expenses (585)	3,019	55
Meter Expenses (586)	40,772	56
Customer Installations Expenses (587)	2,717	57
Miscellaneous Distribution Expenses (588)	33,923	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	29,876	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	17,471	62
Maintenance of Overhead Lines (593)	54,633	63
Maintenance of Underground Lines (594)	120,821	64
Maintenance of Line Transformers (595)	5,083	65
Maintenance of Street Lighting and Signal Systems (596)	29,343	66
Maintenance of Meters (597)	3,762	67
Maintenance of Miscellaneous Distribution Plant (598)	1,139	68
<b>Total Distribution Expenses</b>	<b>434,391</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	18,881	69
Meter Reading Expenses (902)	46,335	70
Customer Records and Collection Expenses (903)	72,278	71
Uncollectible Accounts (904)	3,648	72
Miscellaneous Customer Accounts Expenses (905)	8,433	73
<b>Total Customer Accounts Expenses</b>	<b>149,575</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	31,789	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		77
<b>Total Sales Expenses</b>	<u>31,789</u>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	143,129	78
Office Supplies and Expenses (921)	39,616	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	32,308	81
Property Insurance (924)	3,620	82
Injuries and Damages (925)	21,607	83
Employee Pensions and Benefits (926)	155,854	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)	8,104	86
Miscellaneous General Expenses (930)		87
Rents (931)	10,500	88
Maintenance of General Plant (932)	34,784	89
<b>Total Administrative and General Expenses</b>	<u>433,314</u>	
<b>Total Operation and Maintenance Expenses</b>	<u><u>8,411,566</u></u>	

**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		320,828	1
Social Security		39,236	2
Wisconsin Gross Receipts Tax		42,532	3
PSC Remainder Assessment		12,320	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>414,916</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.239500				3
County tax rate	mills		2.949900				4
Local tax rate	mills		6.947500				5
School tax rate	mills		11.544300				6
Voc. school tax rate	mills		1.710700				7
Other tax rate - Local	mills		0.099500				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.491400</b>				<b>10</b>
Less: state credit	mills		1.871300				11
<b>Net tax rate</b>	mills		<b>21.620100</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.947500</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.255000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.099500</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.302000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.491400</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.864231</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.620100</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.684764</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>19,220,199</b>	19,220,199				22
Materials & Supplies	\$	<b>302,514</b>	302,514				23
<b>Subtotal</b>	\$	<b>19,522,713</b>	<b>19,522,713</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>1,027,336</b>	1,027,336				25
<b>Taxable Assets</b>	\$	<b>18,495,377</b>	<b>18,495,377</b>				<b>26</b>
Assessment Ratio	dec.		0.833903				27
<b>Assessed Value</b>	\$	<b>15,423,350</b>	<b>15,423,350</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.684764</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>288,182</b>	<b>288,182</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	320,828					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>320,828</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

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

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	123,062		34
Structures and Improvements (361)	1,647,713		35
Station Equipment (362)	3,006,571	30,575	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	346,471	11,020	38
Overhead Conductors and Devices (365)	742,572	2,513	39
Underground Conduit (366)	702,920	30,719	40
Underground Conductors and Devices (367)	6,399,491	235,318	41
Line Transformers (368)	2,152,184	73,409	42
Services (369)	1,456,544	140,914	43
Meters (370)	654,244	40,113	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	54,469		46
Street Lighting and Signal Systems (373)	724,146	41,404	47
<b>Total Distribution Plant</b>	<b>18,010,387</b>	<b>605,985</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	5,506		49
Office Furniture and Equipment (391)	68,890	2,392	50
Computer Equipment (391.1)	135,053	5,776	51
Transportation Equipment (392)	374,004	22,994	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	136,564	4,395	54
Laboratory Equipment (395)	44,829	26,184	55
Power Operated Equipment (396)	404,125	73,594	56
Communication Equipment (397)	40,841	682	57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			123,062 34
Structures and Improvements (361)			1,647,713 35
Station Equipment (362)			3,037,146 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	4,301		353,190 38
Overhead Conductors and Devices (365)	2,372		742,713 39
Underground Conduit (366)			733,639 40
Underground Conductors and Devices (367)	9,705		6,625,104 41
Line Transformers (368)	978		2,224,615 42
Services (369)			1,597,458 43
Meters (370)	10,773		683,584 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			54,469 46
Street Lighting and Signal Systems (373)	3,729		761,821 47
<b>Total Distribution Plant</b>	<b>31,858</b>	<b>0</b>	<b>18,584,514</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			5,506 49
Office Furniture and Equipment (391)			71,282 50
Computer Equipment (391.1)			140,829 51
Transportation Equipment (392)			396,998 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			140,959 54
Laboratory Equipment (395)			71,013 55
Power Operated Equipment (396)	54,603		423,116 56
Communication Equipment (397)			41,523 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>1,209,812</b>	<b>136,017</b>
<b>Total utility plant in service directly assignable</b>	<b>19,220,199</b>	<b>742,002</b>
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 <b>Total utility plant in service</b>	<b>19,220,199</b>	<b>742,002</b>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>54,603</b>	<b>0</b>	<b>1,291,226</b>
<b>Total utility plant in service directly assignable</b>	<b>86,461</b>	<b>0</b>	<b>19,875,740</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>86,461</b>	<b>0</b>	<b>19,875,740</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

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

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

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

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	441,190	2.13%	35,096	27
Station Equipment (362)	1,531,801	2.86%	86,425	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	131,282	3.71%	12,979	30
Overhead Conductors and Devices (365)	379,561	3.79%	28,146	31
Underground Conduit (366)	259,735	2.50%	17,957	32
Underground Conductors and Devices (367)	2,378,081	3.33%	216,860	33
Line Transformers (368)	798,463	3.23%	68,644	34
Services (369)	607,479	3.67%	56,041	35
Meters (370)	142,868	3.13%	20,937	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	54,469	14.29%		38
Street Lighting and Signal Systems (373)	287,522	3.33%	24,741	39
<b>Total Distribution Plant</b>	<b>7,012,451</b>		<b>567,826</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	2,000	8.33%	459	40
Office Furniture and Equipment (391)	66,633	8.33%	287	41
Computer Equipment (391.1)	101,913	15.00%	5,955	42
Transportation Equipment (392)	367,540	15.00%	2,694	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	86,351	6.25%	8,673	45
Laboratory Equipment (395)	27,968	6.67%	3,863	46
Power Operated Equipment (396)	322,943	15.00%	24,392	47
Communication Equipment (397)	34,415	6.67%	2,747	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>1,009,763</b>		<b>49,070</b>	
<b>Total accum. prov. directly assignable</b>	<b>8,022,214</b>		<b>616,896</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
359					0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
361					476,286	27
362					1,618,226	28
363					0	29
364	4,301	2,853			137,107	30
365	2,372	6,423			398,912	31
366					277,692	32
367	9,705				2,585,236	33
368	978	1,957			864,172	34
369					663,520	35
370	10,773				153,032	36
371					0	37
372					54,469	38
373	3,729	650			307,884	39
	<b>31,858</b>	<b>11,883</b>	<b>0</b>	<b>0</b>	<b>7,536,536</b>	
390					2,459	40
391					66,920	41
391.1					107,868	42
392					370,234	43
393					0	44
394					95,024	45
395					31,831	46
396	54,603		7,769		300,501	47
397					37,162	48
398					0	49
399					0	50
	<b>54,603</b>	<b>0</b>	<b>7,769</b>	<b>0</b>	<b>1,011,999</b>	
	<b>86,461</b>	<b>11,883</b>	<b>7,769</b>	<b>0</b>	<b>8,548,535</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>8,022,214</u></u>		<u><u>616,896</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	<b>86,461</b>	<b>11,883</b>	<b>7,769</b>	<b>0</b>	<b>8,548,535</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.30	25.85	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	3.40	136.90	3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	30,456	Monday	01/24/2000	18:00	16,875	<b>1</b>
February	02	29,739	Wednesday	02/02/2000	18:00	15,349	<b>2</b>
March	03	27,398	Thursday	03/09/2000	19:00	15,775	<b>3</b>
April	04	26,401	Tuesday	04/11/2000	12:00	14,304	<b>4</b>
May	05	30,733	Monday	05/08/2000	15:00	16,007	<b>5</b>
June	06	34,488	Friday	06/09/2000	16:00	17,233	<b>6</b>
July	07	36,247	Thursday	07/13/2000	16:00	18,113	<b>7</b>
August	08	40,980	Thursday	08/31/2000	16:00	18,261	<b>8</b>
September	09	40,418	Friday	09/01/2000	15:00	16,435	<b>9</b>
October	10	28,573	Monday	10/02/2000	14:00	15,820	<b>10</b>
November	11	29,725	Monday	11/27/2000	18:00	15,562	<b>11</b>
December	12	33,820	Monday	12/18/2000	18:00	17,559	<b>12</b>
<b>Total</b>		<b>388,978</b>				<b>197,293</b>	

**System Name** Oconomowoc Utilities

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

Type of Reading	Supplier
15 minutes integrated	Wisconsin Public Power Inc.

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	197,293	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>197,293</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	190,102	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>190,102</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	7,191	27
<b>Total Energy Losses</b>	<b>7,191</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.6448%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>197,293</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RESIDENTIAL SALES	RG-1	6,287	55,263		1
TOD RESIDENTIAL SALES	RG-2	6	73		2
<b>Total Sales for Residential Sales</b>		<b>6,293</b>	<b>55,336</b>		
<b>Commercial &amp; Industrial</b>					
COMMERCIAL SALES	CG-1	844	22,792		3
SMALL POWER	CP-1	63	19,918		4
LARGE POWER TIME OF DAY	CP-2	26	51,816		5
INDUSTRIAL POWER TIME OF DAY	CP-3	6	38,854		6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>939</b>	<b>133,380</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREET LIGHTING	MS-1	5	1,268		7
PRIVATE YARD LIGHTING	MS-2	70	118		8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>75</b>	<b>1,386</b>		
<b>Sales for Resale</b>					
NONE					9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>7,307</b>	<b>190,102</b>		

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		3,249,382	178,187	<b>3,427,569</b>	<b>1</b>
		3,631	235	<b>3,866</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>3,253,013</b>	<b>178,422</b>	<b>3,431,435</b>	
		1,284,072	72,493	<b>1,356,565</b>	<b>3</b>
66,675	80,472	1,077,596	63,391	<b>1,140,987</b>	<b>4</b>
117,815	136,313	2,136,174	162,594	<b>2,298,768</b>	<b>5</b>
82,468	102,151	1,505,344	123,047	<b>1,628,391</b>	<b>6</b>
<b>266,958</b>	<b>318,936</b>	<b>6,003,186</b>	<b>421,525</b>	<b>6,424,711</b>	
		163,573	4,004	<b>167,577</b>	<b>7</b>
		11,330	370	<b>11,700</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>174,903</b>	<b>4,374</b>	<b>179,277</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>266,958</b>	<b>318,936</b>	<b>9,431,102</b>	<b>604,321</b>	<b>10,035,423</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI SYSTEM				1
Point of Delivery	COONEY SUB.				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138,000				4
Point of Metering	COONEY SUB.				5
Total of 12 Monthly Maximum Demands -- kW	388,978				6
Average load factor	<b>69.4820%</b>				7
Total Cost of Purchased Power	7,362,497				8
Average cost per kWh	<b>0.0373</b>				9
On-Peak Hours (if applicable)	7:00AM TO 9:00PM				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	8,046	8,829			12
February	7,666	7,683			13
March	8,115	7,660			14
April	6,792	7,512			15
May	8,081	7,927			16
June	8,726	8,507			17
July	8,337	9,777			18
August	9,516	8,746			19
September	7,661	8,775			20
October	7,939	7,881			21
November	7,669	7,893			22
December	7,940	9,619			23
<b>Total kWh (000)</b>	<b>96,488</b>	<b>100,809</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

### HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	ARMOUR	COONEY7	COONEY8	JEFF/14.4	JEFF/5KV	1
Voltage--High Side	24,900	138,000	138,000	24,900	24,900	2
Voltage--Low Side	4,160	24,900	24,900	24,900	4,160	3
Num. Main Transformers in Operation	1	1	1	3	1	4
Capacity of Transformers in kVA	7,500	75,000	75,000	1,728	3,750	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	LAPHAM	OLYMPIA	PWRHSE	SUMMIT	WEST	10
Voltage--High Side	24,900	24,900	24,900	24,900	24,900	11
Voltage--Low Side	24,900	24,900	4,160	4,160	24,900	12
Num. of Main Transformers in Operation	3	3	1	1	3	13
Capacity of Transformers in kVA	864	864	3,750	3,750	1,728	14
Number of Spare Transformers on Hand	0	0	0	0	0	15
15-Minute Maximum Demand in kW						16
Dt and Hr of Such Maximum Demand						17
Kwh Output						18

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						19
Voltage--High Side						20
Voltage--Low Side						21
Num. of Main Transformers in Operation						22
Capacity of Transformers in kVA						23
Number of Spare Transformers on Hand						24
15-Minute Maximum Demand in kW						25
Dt and Hr of Such Maximum Demand						26
Kwh Output						27

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	7,566	1,406	304,386	1
Acquired during year	492	48		2
<b>Total</b>	<b>8,058</b>	<b>1,454</b>	<b>304,386</b>	<b>3</b>
Retired during year	183	3		4
Sales, transfers or adjustments increase (decrease)		(26)	(2,444)	5
<b>Number end of year</b>	<b>7,875</b>	<b>1,425</b>	<b>301,942</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	7,746	1,258	118,858	8
In utility's use	14	20	170,088	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	115	147	12,996	12
<b>Total end of year</b>	<b>7,875</b>	<b>1,425</b>	<b>301,942</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	150	253	199,870	1
Sodium Vapor	250	16	19,088	2
Sodium Vapor	400	22	46,046	3
<b>Total</b>		<b>291</b>	<b>265,004</b>	
<b>Ornamental</b>				
Sodium Vapor	150	750	592,500	4
Sodium Vapor	250	147	175,371	5
Sodium Vapor	400	33	69,069	6
<b>Total</b>		<b>930</b>	<b>836,940</b>	
<b>Other</b>				
NONE				7
<b>Total</b>			<b>0</b>	<b>0</b>

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

(582) Increase due to materials required for station maintenance.

(586) Increase due to wages for meter maintenance.

(920) Increase due to payout for retiring City Administrator.

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

(367) The major portion of the increase was due to an underground line costing project started in 1999 and continued into 2000.

(369) The service additions were from perpetual annual addition that are budgeted and additions are from new developments

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