



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PRAIRIE DU SAC ELECTRIC AND WATER UTILITY

Principal Office: 335 GALENA STREET
PRAIRIE DU SAC, WI 53578

For the Year Ended: DECEMBER 31, 2000

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

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

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

SIGNATURE PAGE

I SHAWN MURPHY of
(Person responsible for accounts)

PRAIRIE DU SAC ELECTRIC AND WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/28/2001
(Date)

ADMINISTRATOR/CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PRAIRIE DU SAC ELECTRIC AND WATER UTILITY

Utility Address: 335 GALENA STREET
PRAIRIE DU SAC, WI 53578

When was utility organized? 1/1/1914

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SHAWN MURPHY

Title: VILLAGE ADMINISTRATOR-CLERK-TREASURER

Office Address:

335 GALENA STREET
PRAIRIE DU SAC, WI 53578

Telephone: (608) 643 - 2421

Fax Number: (608) 643 - 7927

E-mail Address:

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

Name: VIG AND ASSOCIATES LLP

Title:

Office Address: VIG AND ASSOCIATES LLP

117 W. COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIG AND ASSOCIATES LLP

Title:

Office Address: VIG AND ASSOCIATES LLP

117 W. COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 2/13/2001

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: PATRICK DRONE

Title: SUPERINTENDENT

Office Address:

335 GALENA STREET

PRAIRIE DU SAC, WI 53578

Telephone: (608) 643 - 2421

Fax Number: (608) 643 - 7927

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD COMMITTEE - DAVE CARLSON CHAIR

Names of members of utility commission/committee:

CHERYL SHERMAN, VILLAGE PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,187,557	2,123,549	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,750,681	1,642,267	2
Depreciation Expense (403)	176,530	168,246	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	121,482	116,926	5
Total Operating Expenses	2,048,693	1,927,439	
Net Operating Income	138,864	196,110	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	138,864	196,110	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	79,532	69,806	10
Miscellaneous Nonoperating Income (421)	2,322	0	11
Total Other Income	81,854	69,806	
Total Income	220,718	265,916	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	220,718	265,916	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	87,791	87,227	14
Amortization of Debt Discount and Expense (428)	23,681	5,337	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	3,953	4,021	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	115,425	96,585	
Net Income	105,293	169,331	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,383,240	2,213,909	20
Balance Transferred from Income (433)	105,293	169,331	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,488,533	2,383,240	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC UTILITY - TEMP INVEST & DEBT RESERVES	57,498	5
WATER UTILITY - TEMP INVEST & DEBT RESERVES	22,034	6
Total (Acct. 419):	79,532	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS NONOPERATING INCOME	2,322	7
Total (Acct. 421):	2,322	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	330,262	1,857,295	0	0	2,187,557	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	330,262	1,857,295	0	0	2,187,557	

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	100,014		100,014	1
Electric operating expenses	174,846		174,846	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	571		571	8
Electric utility plant accounts	58,310		58,310	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	333,741	0	333,741	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,836,595	5,573,223	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,809,816	1,677,826	2
Net Utility Plant	4,026,779	3,895,397	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	582,438	527,617	7
Total Other Property and Investments	582,438	527,617	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	134,060	98,744	8
Temporary Cash Investments (132)	895,425	578,842	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	223,895	236,031	11
Other Accounts Receivable (143)	14,732	18,456	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	4,437	3,913	13
Receivables from Municipality (145)	23,239	13,805	14
Materials and Supplies (150)	120,414	118,255	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		6,281	17
Total Current and Accrued Assets	1,407,328	1,066,501	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	51,387	45,755	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	89,671	119,562	20
Total Deferred Debits	141,058	165,317	
Total Assets and Other Debits	6,157,603	5,654,832	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	426,160	426,160	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,488,533	2,383,240	23
Total Proprietary Capital	2,914,693	2,809,400	
LONG-TERM DEBT			
Bonds (221)	1,770,000	1,470,000	24
Advances from Municipality (223)	86,882	88,677	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,856,882	1,558,677	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	116,223	134,510	28
Payables to Municipality (233)	87,700	81,249	29
Customer Deposits (235)	114	109	30
Taxes Accrued (236)	25,896	12,928	31
Interest Accrued (237)	15,742	8,352	32
Other Current and Accrued Liabilities (238)	4,098	3,805	33
Total Current and Accrued Liabilities	249,773	240,953	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	141,458	111,068	35
Other Deferred Credits (253)	4,503	0	36
Total Deferred Credits	145,961	111,068	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	990,294	934,734	41
Total Liabilities and Other Credits	6,157,603	5,654,832	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,477,395	0	0	3,357,020	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				2,180	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,477,395	0	0	3,359,200	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	488,278	0	0	1,321,538	10
Total Accumulated Provision	488,278	0	0	1,321,538	
Net Utility Plant	1,989,117	0	0	2,037,662	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	469,846	1,207,980			1,677,826	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,581	130,949			176,530	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,385				2,385	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	47,966	130,949	0	0	178,915	13
Debits during year						14
Book cost of plant retired	29,534	17,391			46,925	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	29,534	17,391	0	0	46,925	19
Balance End of Year	488,278	1,321,538	0	0	1,809,816	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	3,913	1
Additions:		
Provision for uncollectibles during year	524	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	524	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	4,437	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			113,281		113,281	111,068	2
Total Electric Utility					113,281	111,068	

Account	Total End of Year	Amount Prior Year	
Electric utility total	113,281	111,068	1
Water utility	7,133	7,187	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	120,414	118,255	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 WATER MRB'S	18,723	428	0	1
1993 ELECTRIC MRB'S	3,004	428	24,030	2
2000 WATER MRB'S	1,954	428	27,357	3
Total			51,387	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	426,160	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>426,160</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC MORTGAGE REVENUE BONDS	12/16/1993	12/01/2008	5.00%	830,000	1
WATER MORTGAGE REVENUE BONDS	11/14/2000	05/01/2015	5.40%	940,000	2
Total Bonds (Account 221):				1,770,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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)	
Advances (223)					
FUNDS ADVANCE FROM GENERAL	08/01/1998	08/01/2000	4.77%	86,882	1
Total for Account 223				86,882	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	12,928	1
Accruals:		
Charged water department expense	46,018	2
Charged electric department expense	75,464	3
Charged sewer department expense	1,024	4
Other (explain):		
NONE		5
Total Accruals and other credits	122,506	
Taxes paid during year:		
County, state and local taxes	87,178	6
Social Security taxes	18,668	7
PSC Remainder Assessment	2,782	8
Other (explain):		
License Fee	910	9
Total payments and other debits	109,538	
Balance end of year	25,896	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC MRB'S	3,809	45,393	45,705	3,497	1
WATER MRB'S	3,112	42,398	34,566	10,944	2
Subtotal	6,921	87,791	80,271	14,441	
Advances from Municipality (223)					
ADVANCES FROM MUNICIPALITY	1,431	3,953	4,083	1,301	3
Subtotal	1,431	3,953	4,083	1,301	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	8,352	91,744	84,354	15,742	

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	794,838	139,896	0	0	0	934,734	1
Add credits during year:							
For Services	20,331					20,331	2
For Mains	32,099					32,099	3
Other (specify):							
HYDRANTS	3,130					3,130	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	850,398	139,896	0	0	0	990,294	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	43,801					43,801	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
ELECTRIC BOND AND RESERVE AND REDEMPTION FUNDS	403,494	3
WATER BOND RESERVE AND REDEMPTION FUNDS	178,944	4
Total (Acct. 125):	582,438	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	25,934	6
Electric	197,961	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	223,895	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
RECEIVABLE FOR DELINQUENT UTILITIES	1,152	12
WATER RECEIVABLES FOR BULK WATER & MISC	1,113	13
ELECTRIC RECEIVABLES FOR POLE CONTRACTS & MISC	12,467	14
Total (Acct. 143):	14,732	
Receivables from Municipality (145):		
WATER RECEIVABLE FROM GENERAL	8,673	15
WATER RECEIVABLE FROM SEWER	13,796	16
ELECTRIC RECEIVABLE FROM GENERAL	770	17
Total (Acct. 145):	23,239	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):		0
Other Deferred Debits (183):		
DEFERRED CLEANING PAINTING COSTS ON WATER TOWER	89,671	20
Total (Acct. 183):	89,671	
Payables to Municipality (233):		
WATER PAYABLE TO MUNICIPALITY	66,322	21
ELETRIC PAYALBE TO MUNICIPALITY	21,378	22
Total (Acct. 233):	87,700	
Other Deferred Credits (253):		
OTHER DEFERRED CREDITS - RES PB	1,360	23
OTHER DEFERRED CREDITS - GS PB	562	24
OTHER DEFERRED CREDITS - SP PB	442	25
OTHER DEFERRED CREDITS - LP PB	758	26
OTHER DEFERRED CREDITS - IND PB	1,294	27
OTHER DEFERRED CREDITS - SL PB	87	28
Total (Acct. 253):	4,503	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,398,504	3,305,315	0	0	5,703,819	1
Materials and Supplies	7,160	112,174	0	0	119,334	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	479,062	1,264,759	0	0	1,743,821	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	822,618	139,896	0	0	962,514	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,103,984	2,012,834	0	0	3,116,818	
Net Operating Income	52,030	86,834	0	0	138,864	8
Net Operating Income as a percent of Average Net Rate Base						
	4.71%	4.31%	N/A	N/A	4.46%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	426,160	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,435,886	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,862,046	
Net Income		
Net Income	105,293	5
Percent Return on Proprietary Capital	3.68%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Utility gained authorization from PSCW for direct billing fire protection, Hearing and order dated December 1999. Utility implemented revision in 2000.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Account 183 - PSC authorization date for this deferral is February 15, 1999.

Signature Page (Page ii)

(Vig & Associates LLC Letterhead)

To the Village Board
of the Village of Prairie du Sac
Prairie du Sac, Wisconsin 53578

We have compiled the balance sheets of the Village of Prairie du Sac Electric and Water Utility as of December 31, 2000 and 1999, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC
March 28, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 14, 2001

Mr. Shawn Murphy, Village Administrator
Prairie du Sac Municipal Electric & Water
335 Galena Street
Prairie Du Sac, WI 53578-1198

2000 Analytical Review DWCCA-4830-ELE

Dear Mr. Murphy:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tm:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	319,107	1
Total Sales of Water	319,107	
Other Operating Revenues		
Forfeited Discounts (470)	880	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	5,356	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,919	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,155	
Total Operating Revenues	330,262	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	25,037	9
Water Treatment Expenses (630-635)	2,096	10
Transmission and Distribution Expenses (640-655)	73,041	11
Customer Accounts Expenses (901-904)	12,170	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	74,289	14
Total Operation and Maintenance Expenses	186,633	
Other Operating Expenses		
Depreciation Expense (403)	45,581	15
Amortization Expense (404-407)		16
Taxes (408)	46,018	17
Total Other Operating Expenses	91,599	
Total Operating Expenses	278,232	
NET OPERATING INCOME	52,030	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	1	134	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	134	
Metered Sales to General Customers (461)				
Residential	1,169	70,726	154,590	4
Commercial	151	22,906	38,649	5
Industrial	7	8,850	8,951	6
Total Metered Sales to General Customers (461)	1,327	102,482	202,190	
Private Fire Protection Service (462)	1		4,218	7
Public Fire Protection Service (463)	1		104,110	8
Other Sales to Public Authorities (464)	16	5,537	8,455	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,346	108,020	319,107	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	104,110	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	104,110	
Forfeited Discounts (470):		
Customer late payment charges	880	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	880	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTS FROM WATER PROPERTY/TOWER ANTENNA	5,356	8
Total Rents from Water Property (472)	5,356	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,712	10
Other (specify):		
OTHER WATER REVENUES	1,207	11
Total Other Water Revenues (474)	4,919	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	12,290	7
Operation Supplies and Expenses (623)	1,424	8
Maintenance of Pumping Plant (625)	11,323	9
Total Pumping Expenses	25,037	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	496	10
Chemicals (631)	1,496	11
Operation Supplies and Expenses (632)	104	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	2,096	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	17,130	14
Operation Supplies and Expenses (641)	1,345	15
Maintenance of Distribution Reservoirs and Standpipes (650)	30,954	16
Maintenance of Mains (651)	9,614	17
Maintenance of Services (652)	8,380	18
Maintenance of Meters (653)	4,733	19
Maintenance of Hydrants (654)	637	20
Maintenance of Other Plant (655)	248	21
Total Transmission and Distribution Expenses	73,041	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,748	22
Accounting and Collecting Labor (902)	7,558	23
Supplies and Expenses (903)	864	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	12,170	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,064	27
Office Supplies and Expenses (921)	2,875	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,212	30
Property Insurance (924)	1,889	31
Injuries and Damages (925)	1,159	32
Employee Pensions and Benefits (926)	24,520	33
Regulatory Commission Expenses (928)	13,274	34
Miscellaneous General Expenses (930)	5,789	35
Transportation Expenses (933)	1,779	36
Maintenance of General Plant (935)	1,728	37
Total Administrative and General Expenses	74,289	
 Total Operation and Maintenance Expenses	 186,633	

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		41,130	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,024	2
Net property tax equivalent		40,106	
Social Security		5,495	3
PSC Remainder Assessment		417	4
Other (specify): NONE			5
Total tax expense		46,018	

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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221780				3
County tax rate	mills		4.628660				4
Local tax rate	mills		7.564180				5
School tax rate	mills		11.665840				6
Voc. school tax rate	mills		1.626510				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.706970				10
Less: state credit	mills		1.733979				11
Net tax rate	mills		23.972991				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.564180				14
Combined School Tax Rate	mills		13.292350				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.856530				17
Total Tax Rate	mills		25.706970				18
Ratio of Local and School Tax to Total	dec.		0.811318				19
Total tax net of state credit	mills		23.972991				20
Net Local and School Tax Rate	mills		19.449721				21
Utility Plant, Jan. 1	\$	2,319,613	2,319,613				22
Materials & Supplies	\$	7,187	7,187				23
Subtotal	\$	2,326,800	2,326,800				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,326,800	2,326,800				26
Assessment Ratio	dec.		0.901810				27
Assessed Value	\$	2,098,332	2,098,332				28
Net Local & School Rate	mills		19.449721				29
Tax Equiv. Computed for Current Year	\$	40,812	40,812				30
Tax Equivalent per 1994 PSC Report	\$	41,130					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	41,130					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	173		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)	158,815		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	158,988	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	15,537		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	91,257		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	106,794	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,399		23
Total Water Treatment Plant	7,399	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,253		24
Structures and Improvements (341)	1,355		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			173	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)			158,815	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	158,988	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			15,537	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			91,257	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	106,794	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,399	23
Total Water Treatment Plant	0	0	7,399	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,253	24
Structures and Improvements (341)			1,355	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	330,697		26
Transmission and Distribution Mains (343)	1,200,506	115,770	27
Fire Mains (344)	0		28
Services (345)	192,094	47,929	29
Meters (346)	116,831	7,830	30
Hydrants (348)	147,229	10,190	31
Other Transmission and Distribution Plant (349)	3,300		32
Total Transmission and Distribution Plant	1,997,265	181,719	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	9,731		35
Computer Equipment (391.1)	3,621	16	36
Transportation Equipment (392)	28,048	5,581	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,062		39
Laboratory Equipment (395)	152		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,553		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	49,167	5,597	
Total utility plant in service directly assignable	2,319,613	187,316	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,319,613	187,316	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			330,697 26
Transmission and Distribution Mains (343)	19,624		1,296,652 27
Fire Mains (344)			0 28
Services (345)	5,000		235,023 29
Meters (346)	2,910		121,751 30
Hydrants (348)	2,000		155,419 31
Other Transmission and Distribution Plant (349)			3,300 32
Total Transmission and Distribution Plant	29,534	0	2,149,450
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			9,731 35
Computer Equipment (391.1)			3,637 36
Transportation Equipment (392)			33,629 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,062 39
Laboratory Equipment (395)			152 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,553 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	54,764
Total utility plant in service directly assignable	29,534	0	2,477,395
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	29,534	0	2,477,395

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			9,827	9,827	1
February			9,305	9,305	2
March			9,742	9,742	3
April			10,028	10,028	4
May			11,541	11,541	5
June			11,032	11,032	6
July			13,085	13,085	7
August			12,590	12,590	8
September			11,016	11,016	9
October			10,677	10,677	10
November			9,643	9,643	11
December			9,917	9,917	12
Total for year	0	0	128,403	128,403	
Less: Measured or estimated water used in main flushing and water treatment during year				2,500	13
Less: Other utility use				4,125	14
Other utility use explanation:					15
SWEEP STREETS					
ROAD CONSTRUCTION					
Water pumped into distribution system				121,778	16
Less: Water sold				108,020	17
Losses and unaccounted for				13,758	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				677	21
Date of maximum: 8/3/2000					22
Cause of maximum:					23
DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				148	24
Date of minimum: 8/19/2000					25
Total KWH used for pumping for the year				230,030	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MARIAN PARK	2	130	30	720,000	Yes	1
RIVER STREET	3	568	30	1,440,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	MARION PARK	100 RIVER STREET	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1987	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	1,500	8
Pump Motor or Standby Engine Mfr	US MOTOR	G.E.	10
Year Installed	1987	1991	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	200	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1980		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		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	7,178	0	0	0	7,178	1
M	D	6.000	54,333	2,453	2,453	0	54,333	2
M	D	8.000	35,932	1,700	0	0	37,632	3
M	D	10.000	9,411	0	0	0	9,411	4
M	D	12.000	435	0	0	0	435	5
Total Within Municipality			107,289	4,153	2,453	0	108,989	
Total Utility			107,289	4,153	2,453	0	108,989	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	909	0	40	0	869		1
M	1.000	219	90	0	0	309	80	2
M	1.250	15	0	0	0	15		3
M	1.500	51	0	0	0	51	12	4
M	2.000	25	0	0	0	25	1	5
M	3.000	2	0	0	0	2		6
M	4.000	3	0	0	0	3		7
M	6.000	4	0	0	0	4		8
Total Utility		1,228	90	40	0	1,278	93	

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	1,236	126	97	17	1,282	114	1
1.000	17	0	0	(2)	15	0	2
1.500	46	0	0	4	50	0	3
2.000	15	0	0	0	15	5	4
3.000	3	0	0	0	3	0	5
4.000	4	0	0	0	4	0	6
6.000	1	0	0	0	1	0	7
10.000	1	0	0	0	1	0	8
Total:	1,323	126	97	19	1,371	119	

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	1,135	114	4	8	0	21	1,282	1
1.000	2	11	0	1	0	1	15	2
1.500	32	14	1	2	0	1	50	3
2.000	0	9	1	2	0	3	15	4
3.000	0	0	1	2	0	0	3	5
4.000	0	3	0	1	0	0	4	6
6.000	0	0	0	0	1	0	1	7
10.000	0	0	0	0	1	0	1	8
Total:	1,169	151	7	16	2	26	1,371	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	174	6	4		176	2
Total Fire Hydrants	174	6	4	0	176	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	176
Number of distribution system valves end of year:	381
Number of distribution valves operated during year:	381

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Operation Labor (Acct 640) - Increase due to the projects worked on in 2000.

Maintenance of Services (Acct 652) - Decrease due to fewer problems with services.

Regulatory Commission Expenses (Acct 928) - Increase due to costs related to rate case.

Water Mains (Page W-15)

Water main additions were financed with customer contributions and 2000 water mortgage revenue bonds.

Water Services (Page W-16)

Water service additions were financed with customer contributions and 2000 water mortgage revenue bonds.

Meters (Page W-17)

Adjustments necessary to reflect current physical count.

Hydrants and Distribution System Valves (Page W-18)

Verify hydrants and distribution valves at year end.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,852,018	1
Total Sales of Electricity	1,852,018	
Other Operating Revenues		
Forfeited Discounts (450)	3,895	2
Miscellaneous Service Revenues (451)	1,165	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	217	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	5,277	
Total Operating Revenues	1,857,295	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,273,635	9
Transmission Expenses (550-553)	13,961	10
Distribution Expenses (560-576)	104,243	11
Customer Accounts Expenses (901-904)	29,563	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	142,646	14
Total Operation and Maintenance Expenses	1,564,048	
Other Expenses		
Depreciation Expense (403)	130,949	15
Amortization Expense (404-407)		16
Taxes (408)	75,464	17
Total Other Expenses	206,413	
Total Operating Expenses	1,770,461	
NET OPERATING INCOME	86,834	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,895	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,895	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	1,165	3
Total Miscellaneous Service Revenues (451)	1,165	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	217	5
Total Rent from Electric Property (454)	217	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,273,635	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,273,635	
Total Power Production Expenses	1,273,635	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)	13,961	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	13,961	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	19,680	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	708	23
Meter Expenses (566)	2,025	24
Customer Installations Expenses (567)	122	25
Miscellaneous Distribution Expenses (569)	10,667	26
Maintenance of Structures and Equipment (571)	7,856	27
Maintenance of Lines (572)	48,953	28
Maintenance of Line Transformers (573)	5,669	29
Maintenance of Street Lighting and Signal Systems (574)	2,578	30
Maintenance of Meters (575)	230	31
Maintenance of Miscellaneous Distribution Plant (576)	5,755	32
Total Distribution Expenses	104,243	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,129	33
Accounting and Collecting Labor (902)	23,946	34
Supplies and Expenses (903)	964	35
Uncollectible Accounts (904)	524	36
Total Customer Accounts Expenses	29,563	
 SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,708	38
Office Supplies and Expenses (921)	10,671	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	19,458	41
Property Insurance (924)	4,679	42
Injuries and Damages (925)	2,453	43
Employee Pensions and Benefits (926)	58,604	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	17,604	46
Transportation Expenses (933)	10,469	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	142,646	
Total Operation and Maintenance Expenses	1,564,048	

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		59,016	1
Social Security		13,173	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		2,365	4
Other (specify): LICENSE FEE		910	5
Total tax expense		75,464	

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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221780				3
County tax rate	mills		4.628660				4
Local tax rate	mills		7.564180				5
School tax rate	mills		11.665840				6
Voc. school tax rate	mills		1.626510				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.706970				10
Less: state credit	mills		1.733979				11
Net tax rate	mills		23.972991				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.564180				14
Combined School Tax Rate	mills		13.292350				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.856530				17
Total Tax Rate	mills		25.706970				18
Ratio of Local and School Tax to Total	dec.		0.811318				19
Total tax net of state credit	mills		23.972991				20
Net Local and School Tax Rate	mills		19.449721				21
Utility Plant, Jan. 1	\$	3,253,610	3,253,610				22
Materials & Supplies	\$	111,068	111,068				23
Subtotal	\$	3,364,678	3,364,678				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,364,678	3,364,678				26
Assessment Ratio	dec.		0.901810				27
Assessed Value	\$	3,034,300	3,034,300				28
Net Local & School Rate	mills		19.449721				29
Tax Equiv. Computed for Current Year	\$	59,016	59,016				30
Tax Equivalent per 1994 PSC Report	\$	55,411					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	59,016					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	65,351		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	2,537		29
Overhead Conductors and Devices (356)	59,101		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	126,989	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,033		34
Structures and Improvements (361)	7,412		35
Station Equipment (362)	326,473	984	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	151,896	12,231	38
Overhead Conductors and Devices (365)	315,417	37,615	39
Underground Conduit (366)	34,710	5,275	40
Underground Conductors and Devices (367)	793,639	25,973	41
Line Transformers (368)	593,965	9,220	42
Services (369)	359,549	12,395	43
Meters (370)	98,251	1,750	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	179,751	4,165	47
Total Distribution Plant	2,862,096	109,608	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	22,580		49
Office Furniture and Equipment (391)	12,612		50
Computer Equipment (391.1)	12,091	31	51
Transportation Equipment (392)	54,007	11,163	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	14,449		54
Laboratory Equipment (395)	21,803		55
Power Operated Equipment (396)	105,007		56
Communication Equipment (397)	2,920		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			65,351 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			2,537 29
Overhead Conductors and Devices (356)			59,101 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	126,989
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,033 34
Structures and Improvements (361)			7,412 35
Station Equipment (362)		(1)	327,456 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			164,127 38
Overhead Conductors and Devices (365)			353,032 39
Underground Conduit (366)			39,985 40
Underground Conductors and Devices (367)			819,612 41
Line Transformers (368)	7,500	1	595,686 42
Services (369)			371,944 43
Meters (370)	100	(1)	99,900 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			183,916 47
Total Distribution Plant	7,600	(1)	2,964,103
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			22,580 49
Office Furniture and Equipment (391)			12,612 50
Computer Equipment (391.1)			12,122 51
Transportation Equipment (392)	9,791		55,379 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			14,449 54
Laboratory Equipment (395)			21,803 55
Power Operated Equipment (396)			105,007 56
Communication Equipment (397)			2,920 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	19,056		58
Other Tangible Property (399)	0		59
Total General Plant	264,525	11,194	
Total utility plant in service directly assignable	3,253,610	120,802	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	3,253,610	120,802	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			19,056 58
Other Tangible Property (399)			0 59
Total General Plant	9,791	0	265,928
Total utility plant in service directly assignable	17,391	(1)	3,357,020
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	17,391	(1)	3,357,020

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)		15.49	2
14.4/24.9 kV (25kV)			3
Other:			
7200 URD		14.69	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	7,501	Friday	01/14/2000	09:00	2,938	1
February	02	7,278	Monday	01/31/2000	09:00	3,319	2
March	03	6,990	Monday	03/13/2000	09:00	3,475	3
April	04	6,800	Monday	04/17/2000	10:00	3,170	4
May	05	7,598	Monday	05/08/2000	13:00	3,048	5
June	06	7,606	Thursday	06/08/2000	14:00	3,578	6
July	07	8,209	Thursday	07/13/2000	15:00	3,525	7
August	08	8,752	Tuesday	08/15/2000	13:00	3,832	8
September	09	8,836	Sunday	08/13/2000	19:00	3,430	9
October	10	7,040	Wednesday	10/25/2000	12:00	3,132	10
November	11	7,171	Tuesday	11/21/2000	09:00	3,578	11
December	12	7,745	Friday	12/22/2000	11:00	3,595	12
Total		91,526				40,620	

System Name

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN POWER & LIGHT

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	40,620	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	40,620	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	39,641	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	39,641	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	979	27
Total Energy Losses	979	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.4101%	29
Total Disposition of Energy	40,620	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	1,366	11,479	1
Total Sales for Residential Sales		1,366	11,479	
Commercial & Industrial				
COMMERCIAL	CG-1	239	4,769	2
SMALL POWER	CP-1	13	3,878	3
LARGE POWER	CP-2	5	5,367	4
INDUSTRIAL	CP-3	1	14,016	5
Total Sales for Commercial & Industrial		258	28,030	
Public Street & Highway Lighting				
STREET LIGHTING	MG-1	1	132	6
Total Sales for Public Street & Highway Lighting		1	132	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,625	39,641	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		569,828	31,978	601,806	1
0	0	569,828	31,978	601,806	
		245,305	13,143	258,448	2
12,829		176,071	10,536	186,607	3
13,576		211,695	14,633	226,328	4
39,192		513,690	36,976	550,666	5
65,597	0	1,146,761	75,288	1,222,049	
		27,801	362	28,163	6
0	0	27,801	362	28,163	
				0	7
0	0	0	0	0	
65,597	0	1,744,390	107,628	1,852,018	

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	WP&L		WP&L		1
Point of Delivery	SUB 1		SUB 2		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	69KV		69KV		4
Point of Metering	PRIMARY		PRIMARY		5
Total of 12 Monthly Maximum Demands -- kW	40,620		43,543		6
Average load factor	89.8909%		43.9465%		7
Total Cost of Purchased Power	821,770		463,609		8
Average cost per kWh	0.0308		0.0332		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	951	1,038	949	0	12
February	1,058	1,110	1,152	0	13
March	1,038	1,141	1,296	0	14
April	990	957	1,224	0	15
May	992	940	1,116	0	16
June	1,113	1,242	1,224	0	17
July	1,170	1,216	1,140	0	18
August	1,321	1,323	1,188	0	19
September	1,170	1,132	1,128	0	20
October	988	956	1,188	0	21
November	1,084	1,246	1,248	0	22
December	1,183	1,296	1,116	0	23
Total kWh (000)	13,058	13,597	13,969	0	24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	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
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		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
Total kWh (000)	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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	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)		
				Total	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	1	2				1
Voltage--High Side	69	69				2
Voltage--Low Side	7	480				3
Num. Main Transformers in Operation	1	2				4
Capacity of Transformers in kVA	7,500	6,250				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	8,836	3,777				7
Dt and Hr of Such Maximum Demand	08/13/2000 19:00	01/17/2000 08:00				8 9
Kwh Output	16,660	13,969				10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)		
Name of Substation						23
Voltage--High Side						24
Voltage--Low Side						25
Num. of Main Transformers in Operation						26
Capacity of Transformers in kVA						27
Number of Spare Transformers on Hand						28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
Kwh Output						31

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,631	278	39,107	1
Acquired during year	8	2	242	2
Total	1,639	280	39,349	3
Retired during year	4	15	556	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,635	265	38,793	6
Number end of year accounted for as follows:				7
In customers' use	1,509	225	27,789	8
In utility's use	16	2	6,250	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	110	38	4,754	12
Total end of year	1,635	265	38,793	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	43	17,779	1
Sodium Vapor	250	17	6,838	2
Total		60	24,617	
Ornamental				
Sodium Vapor	150	179	82,055	3
Sodium Vapor	250	55	24,617	4
Sodium Vapor	400	14	6,382	5
Total		248	113,054	
Other				
NONE		0		6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Maintenance of Structures & Equipment (Acct 571) - Increase due to a lower level of storm and outage maintenance in 1999.

Maintenance of Lines (Acct 572) - Increase due to a lower level of storm and outage maintenance in 1999.

Maintenance of Line Transformers (Acct 573) - Increase due to a lower level of storm and outage maintenance in 1999.

Outside Services Employed (Acct 923) - Increase due to a higher level of activity from consultants.

Employee Pensions and Benefits (Acct 926) - Increase due to health insurance increases.

Electric Utility Plant in Service (Page E-06)

Adjustments necessary due to rounding.

Transportation additions are for the purchase of a truck.
