



3013 (02-09-04)

ANNUAL REPORT

OF

Name: TWO RIVERS WATER & LIGHT UTILITY

Principal Office: 1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241-0087

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 JANE E. KAMINSKY of
(Person responsible for accounts)

TWO RIVERS WATER & LIGHT 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) 04/18/2001
(Date)

FINANCE/ADMINISTRATIVE SERVICES DIRECTOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TWO RIVERS WATER & LIGHT UTILITY

Utility Address: 1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241-0087

When was utility organized? 7/1/1901

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JANE E KAMINSKY

Title: FINANCE/ADMINISTRATIVE SERVICES DIRECTOR

Office Address:

1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241

Telephone: (920) 793 - 5525

Fax Number: (920) 793 - 5512

E-mail Address: JKAMINSKY@WPPISYS.ORG

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/24/2000

Period covered by most recent audit: YEAR ENDING DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR GREGORY E BUCKLEY

Title: CITY MANAGER

Office Address:

1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241

Telephone: (920) 793 - 5532

Fax Number: (920) 793 - 5563

E-mail Address: GBUCKLEY@WPPISYS.ORG

Name: MR WILLIAM CT PAPPATHOPOULOS

Title: UTILITIES DIRECTOR

Office Address:

1415 LAKE STREET
P.O. BOX 87
TWO RIVERS, WI 54241

Telephone: (920) 793 - 5550

Fax Number: (920) 793 - 5560

E-mail Address: WPAPPATHOPOULOS@WPPISYS.ORG

Name: MS JANE E KAMINSKY

Title: ADMINISTRATIVE SERVICES/FINANCE DIRECTOR

Office Address:

1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241

Telephone: (920) 793 - 5525

Fax Number: (920) 793 - 5563

E-mail Address: jkaminsky@wppisys.org

Name of utility commission/committee:

Names of members of utility commission/committee:

MR NEAL NOVACHEK, CHAIRMAN, PUB UTIL COMMITTEE

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,

IDENTIFICATION AND OWNERSHIP

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:

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)	6,342,056	6,298,476	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,414,385	5,358,407	2
Depreciation Expense (403)	392,256	376,721	3
Amortization Expense (404-407)	0	9,611	4
Taxes (408)	363,909	364,298	5
Total Operating Expenses	6,170,550	6,109,037	
Net Operating Income	171,506	189,439	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	171,506	189,439	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	33,772	25,777	7
Income from Nonutility Operations (417)	0	(898)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	33,772	24,879	
Total Income	205,278	214,318	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,130	1,081	13
Total Miscellaneous Income Deductions	1,130	1,081	
Income Before Interest Charges	204,148	213,237	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,284	1,101	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	1,284	1,101	
Net Income	202,864	212,136	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,805,756	6,627,432	20
Balance Transferred from Income (433)	202,864	212,136	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	17,969	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	21,950	15,843	25
Total Unappropriated Earned Surplus End of Year (216)	6,986,670	6,805,756	

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):		
NONE		5
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW LEGISLATIVE ACTIVITY	1,130	8
Total (Acct. 426):	1,130	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
DONATIONS TO CITY	21,950	12
Total (Acct. 439)--Debit:	21,950	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	112,706	27,681			140,387	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	67,441	7,051			74,492	3
Materials	2,301	1,549			3,850	4
Taxes	5,288	553			5,841	5
Other (list by major classes):						
PENSION	7,949	831			8,780	6
TRUCKS	153	2,635			2,788	7
HEALTH INSURANCE	9,861	1,003			10,864	8
Total costs and expenses	92,993	13,622	0	0	106,615	
Net income (or loss)	19,713	14,059	0	0	33,772	

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	1,384,622	4,957,434	0	0	6,342,056	1
Less: interdepartmental sales	26,153	28,931	0	0	55,084	2
Less: interdepartmental rents	0	7,935	0	0	7,935	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	164	12,471			12,635	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,358,305	4,908,097	0	0	6,266,402	

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		559,268	559,268	1
Electric operating expenses		612,634	612,634	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing		101,836	101,836	6
Other nonutility expenses			0	7
Water utility plant accounts		2,864	2,864	8
Electric utility plant accounts		100,092	100,092	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		2,328	2,328	13
Accum. prov. for depreciation of electric plant		24,334	24,334	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	1,477,638	(1,477,638)	0	18
All other accounts		74,282	74,282	19
Total Payroll	1,477,638	0	1,477,638	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,478,823	14,907,713	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,755,826	6,372,895	2
Net Utility Plant	8,722,997	8,534,818	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	8,722,997	8,534,818	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	263,153	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	263,153	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	263,153	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	810,932	633,354	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	50	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	368,868	317,483	15
Other Accounts Receivable (143)	8,702	101,826	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,925	2,643	18
Materials and Supplies (151-163)	741,326	712,826	19
Prepayments (165)	0	602	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,931,853	1,768,784	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	10,654,850	10,566,755	

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)	467,578	730,731	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	6,986,670	6,805,756	28
Total Proprietary Capital	7,454,248	7,536,487	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	428,368	425,517	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	18,335	20,512	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	3,371	2,963	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	37,888	35,025	41
Total Current and Accrued Liabilities	487,962	484,017	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	254,557	180,290	43
Other Deferred Credits (253)	18,993	0	44
Total Deferred Credits	273,550	180,290	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,439,090	2,365,961	49
Total Liabilities and Other Credits	10,654,850	10,566,755	

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)	7,604,757	0	0	7,874,066	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)					7
Total Utility Plant	7,604,757	0	0	7,874,066	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,773,982	0	0	3,981,844	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
Total Accumulated Provision	2,773,982	0	0	3,981,844	
Net Utility Plant	4,830,775	0	0	3,892,222	

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)	
Balance first of year	2,623,735	3,749,160			6,372,895	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	148,357	243,899			392,256	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION	25,127	38,965			64,092	9
Salvage	1,526	10,871			12,397	10
Other credits (specify):						11
					0	12
Total credits	175,010	293,735	0	0	468,745	13
Debits during year						14
Book cost of plant retired	21,925	29,069			50,994	15
Cost of removal	2,838	31,982			34,820	16
Other debits (specify):						17
					0	18
Total debits	24,763	61,051	0	0	85,814	19
Balance End of Year	2,773,982	3,981,844	0	0	6,755,826	20
						21
						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):					
FIBER OPTIC SYSTEM	263,153		263,153	0	2
Total Nonutility Property (121)	263,153	0	263,153	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	263,153	0	263,153	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			622,099		622,099	599,124	3
Total Electric Utility					622,099	599,124	

Account	Total End of Year	Amount Prior Year	
Electric utility total	622,099	599,124	1
Water utility (154)	119,227	113,702	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
Total Materials and Supplies	741,326	712,826	

**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)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	730,731	1
Changes during year (explain):		
TRANSFER OF FIBER OPTIC SYSTEM FROM ELECTRIC UTILITY	(263,153)	2
Balance end of year	<u>467,578</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)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				<u><u>0</u></u>

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	170,103	2
Charged electric department expense	193,806	3
Charged sewer department expense	8,200	4
Other (explain):		
NONE		5
Total Accruals and other credits	372,109	
Taxes paid during year:		
County, state and local taxes	297,637	6
Social Security taxes	66,893	7
PSC Remainder Assessment	7,579	8
Other (explain):		
NONE	0	9
Total payments and other debits	372,109	
Balance end of year	0	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	2,963	1,284	876	3,371	4
Subtotal	2,963	1,284	876	3,371	
Total	2,963	1,284	876	3,371	

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	2,138,338	227,623	0	0	0	2,365,961	1
Add credits during year:							
For Services	6,927	31,457				38,384	2
For Mains	33,483					33,483	3
Other (specify):							
WATER METERS	1,262					1,262	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,180,010	259,080	0	0	0	2,439,090	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	703,653					703,653	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	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	58,577	9
Electric	310,291	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	368,868	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	8,702	14
Other (specify):		
NONE		15
Total (Acct. 143):	8,702	

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)	
Receivables from Municipality (145):		
DUE FROM TAX FUND	1,925	16
Total (Acct. 145):	1,925	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
PUBLIC BENEFITS PROGRAM	18,993	24
Total (Acct. 253):	18,993	

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	7,519,713	7,673,555	0	0	15,193,268	1
Materials and Supplies	116,464	610,611	0	0	727,075	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,698,858	3,865,502	0	0	6,564,360	4
Customer Advances for Construction		254,557			254,557	5
Contributions in Aid of Construction	2,159,174	243,351	0	0	2,402,525	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,778,145	3,920,756	0	0	6,698,901	
Net Operating Income	72,977	98,529	0	0	171,506	8
Net Operating Income as a percent of Average Net Rate Base						
	2.63%	2.51%	N/A	N/A	2.56%	

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	599,154	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,896,213	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	7,495,367	
Net Income		
Net Income	202,864	5
 Percent Return on Proprietary Capital	 2.71%	

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.

During 2000, the Two Rivers Water Utility filed for a simplified rate increase pursuant to the requirements as established by the PSC. Presently, we are planning to review the final submission of the 2000 PSC Annual Report for possible action to implement another simplified rate increase in 2001.

The Two Rivers Electric Utility may be filing for a formal rate increase in 2001.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

The non-utility property reported on this page for the fiber optic system was transferred out of the Electric Utility Non-Utility Property to the Two Rivers Telecommunications Utility once we received approval from the Public Service Commission and after our Telecommunications Accounting Manual was approved according to Docket #5990-NC-100 dated July 11,2000.

Capital Paid in by Municipality (Acct. 200) (Page F-13)

The donation of fiber optic system from City to Electric Utility (\$263,153) was transferred from the Electric Utility fund to the Telecommunication Utility fund after approval by the PSC according to Docket #5990-NC-100.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 20, 2001

Ms. Jane E. Kaminsky, Finance/Administrative Services Director
Two Rivers Water & Light Utility
1717 East Park Street
P.O. Box 87
Two Rivers, WI 54241-0087

2000 Analytical Review DWCCA-5990-ELE

Dear Ms. Kaminsky:

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.

1. On Page W-5, Pumping Expenses increased \$49,713 from the previous year without explanation. In the future, expenses that increase or decrease 15% and \$10,000 from the previous year should be explained in a schedule footnote.

2. On Page W-19, the 6-inch commercial meter is not reported tested. Meters 6-inch and larger in use are to be tested annually. In the future, please test meters 6-inch and larger annually or provide a schedule footnote explaining why they are not tested.

3. During our review, we noted that the sewer department's share of water meter tax is allocated to Account 408, Page W-6 and sewer's share of net investment is reported in Account 474, Page W-4. However, sewer's share of water meter depreciation is not reported in Account 111, Page F-8. Please report the sewer department's share of water meter depreciation in the future.

4. On Page E-8, a schedule footnote indicates that "per our auditor's visit" they recommended clearing Account 393. However, Page iv, ID and Ownership schedule - Contacts, does not indicate an audit. In the future, please complete this record on Page iv if there is an audit.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or via e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke

FINANCIAL SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:bhh:w:\compl\Analytical Reviews\2000 analytical review letters\5990.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,371,972	1
Total Sales of Water	1,371,972	
Other Operating Revenues		
Forfeited Discounts (470)	2,853	2
Miscellaneous Service Revenues (471)	871	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,926	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	12,650	
Total Operating Revenues	1,384,622	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	6,462	8
Pumping Expenses (620-633)	122,226	9
Water Treatment Expenses (640-652)	339,047	10
Transmission and Distribution Expenses (660-678)	233,037	11
Customer Accounts Expenses (901-905)	50,202	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	242,211	14
Total Operation and Maintenance Expenses	993,185	
Other Operating Expenses		
Depreciation Expense (403)	148,357	15
Amortization Expense (404-407)	0	16
Taxes (408)	170,103	17
Total Other Operating Expenses	318,460	
Total Operating Expenses	1,311,645	
NET OPERATING INCOME	72,977	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	8	1,129	1,297	2
Industrial				3
Total Unmetered Sales to General Customers (460)	8	1,129	1,297	
Metered Sales to General Customers (461)				
Residential	4,642	244,670	719,693	4
Commercial	361	82,099	163,635	5
Industrial	32	80,856	75,949	6
Total Metered Sales to General Customers (461)	5,035	407,625	959,277	
Private Fire Protection Service (462)	35		18,391	7
Public Fire Protection Service (463)	1		332,977	8
Other Sales to Public Authorities (464)	43	19,726	33,877	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	6	19,390	26,153	12
Total Sales of Water	5,128	447,870	1,371,972	

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)	332,977	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	332,977	
Forfeited Discounts (470):		
Customer late payment charges	2,853	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	2,853	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	871	7
Total Miscellaneous Service Revenues (471)	871	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,866	10
Other (specify):		
MISCELLANEOUS BILLINGS	2,060	11
Total Other Water Revenues (474)	8,926	
Amortization of Construction Grants (475):		
NONE	0	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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	296	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)	6,166	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	6,462	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	10,939	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	27,273	17
Pumping Labor and Expenses (624)	13,679	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	5,318	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	61,638	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	3,379	25
Total Pumping Expenses	122,226	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	22,364	26
Chemicals (641)	10,579	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)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	223,379	28
Miscellaneous Expenses (643)	57,466	29
Rents (644)	692	30
Maintenance Supervision and Engineering (650)	2,552	31
Maintenance of Structures and Improvements (651)	12,349	32
Maintenance of Water Treatment Equipment (652)	9,666	33
Total Water Treatment Expenses	339,047	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	9,893	34
Storage Facilities Expenses (661)	7,599	35
Transmission and Distribution Lines Expenses (662)	34,999	36
Meter Expenses (663)	11,449	37
Customer Installations Expenses (664)	1,657	38
Miscellaneous Expenses (665)	45,455	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	3,010	41
Maintenance of Structures and Improvements (671)	5,330	42
Maintenance of Distribution Reservoirs and Standpipes (672)	5,635	43
Maintenance of Transmission and Distribution Mains (673)	53,662	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	40,335	46
Maintenance of Meters (676)	2,189	47
Maintenance of Hydrants (677)	11,737	48
Maintenance of Miscellaneous Plant (678)	87	49
Total Transmission and Distribution Expenses	233,037	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	364	50
Meter Reading Labor (902)	10,279	51
Customer Records and Collection Expenses (903)	39,395	52
Uncollectible Accounts (904)	164	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	50,202	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	62,712	56
Office Supplies and Expenses (921)	24,798	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	17,923	59
Property Insurance (924)	3,961	60
Injuries and Damages (925)	15,017	61
Employee Pensions and Benefits (926)	121,125	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	17,145	64
Miscellaneous General Expenses (930)	9,282	65
Rents (931)	4,233	66
Maintenance of General Plant (932)	305	67
Total Administrative and General Expenses	242,211	
 Total Operation and Maintenance Expenses	993,185	

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		144,134	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,200	2
Net property tax equivalent		135,934	
Social Security		30,208	3
PSC Remainder Assessment		3,961	4
Other (specify): NONE			5
Total tax expense		<u>170,103</u>	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206000				3
County tax rate	mills		5.825000				4
Local tax rate	mills		6.410000				5
School tax rate	mills		10.947000				6
Voc. school tax rate	mills		1.712000				7
Other tax rate - Local	mills		1.356000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.456000				10
Less: state credit	mills		1.460000				11
Net tax rate	mills		24.996000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.410000				14
Combined School Tax Rate	mills		12.659000				15
Other Tax Rate - Local	mills		1.356000				16
Total Local & School Tax	mills		20.425000				17
Total Tax Rate	mills		26.456000				18
Ratio of Local and School Tax to Total	dec.		0.772037				19
Total tax net of state credit	mills		24.996000				20
Net Local and School Tax Rate	mills		19.297827				21
Utility Plant, Jan. 1	\$	7,434,669	7,434,669				22
Materials & Supplies	\$	113,702	113,702				23
Subtotal	\$	7,548,371	7,548,371				24
Less: Plant Outside Limits	\$	243,265	243,265				25
Taxable Assets	\$	7,305,106	7,305,106				26
Assessment Ratio	dec.		0.970450				27
Assessed Value	\$	7,089,240	7,089,240				28
Net Local & School Rate	mills		19.297827				29
Tax Equiv. Computed for Current Year	\$	136,807	136,807				30
Tax Equivalent per 1994 PSC Report	\$	144,134					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	144,134					32 33
Tax equiv. for current year (see note 6)	\$	144,134					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 \$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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	160,767		7
Wells and Springs (314)	0		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	160,767	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	65,460	32,119	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	227,250	9,294	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	54,911		20
Total Pumping Plant	347,621	41,413	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	346,728		22
Water Treatment Equipment (332)	627,986	12,292	23
Total Water Treatment Plant	974,714	12,292	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,697		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			160,767	7
Wells and Springs (314)			0	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	160,767	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			97,579	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			236,544	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			54,911	20
Total Pumping Plant	0	0	389,034	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			346,728	22
Water Treatment Equipment (332)			640,278	23
Total Water Treatment Plant	0	0	987,006	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,697	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	252,387		26
Transmission and Distribution Mains (343)	3,713,595	37,577	27
Fire Mains (344)	0		28
Services (345)	578,617	6,426	29
Meters (346)	451,501	39,880	30
Hydrants (348)	427,044	8,712	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,433,841	92,595	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	18,937		35
Computer Equipment (391.1)	11,142	662	36
Transportation Equipment (392)	127,587	29,061	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	132,251	7,374	39
Laboratory Equipment (395)	31,935	5,930	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	195,874	2,686	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	517,726	45,713	
Total utility plant in service directly assignable	7,434,669	192,013	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,434,669	192,013	

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)			252,387 26
Transmission and Distribution Mains (343)			3,751,172 27
Fire Mains (344)			0 28
Services (345)	140		584,903 29
Meters (346)	21,785		469,596 30
Hydrants (348)			435,756 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	21,925	0	5,504,511
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			18,937 35
Computer Equipment (391.1)			11,804 36
Transportation Equipment (392)			156,648 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			139,625 39
Laboratory Equipment (395)			37,865 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			198,560 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	563,439
Total utility plant in service directly assignable	21,925	0	7,604,757
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	21,925	0	7,604,757

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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	129,390	1.67%	2,685	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	129,390		2,685	
PUMPING PLANT				
Structures and Improvements (321)	38,338	2.43%	1,981	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	90,636	4.42%	10,248	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	21,149	4.29%	2,356	15
Total Pumping Plant	150,123		14,585	
WATER TREATMENT PLANT				
Structures and Improvements (331)	259,777	2.50%	8,668	16
Water Treatment Equipment (332)	367,049	3.24%	20,543	17
Total Water Treatment Plant	626,826		29,211	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	218,199	1.86%	4,694	19
Transmission and Distribution Mains (343)	588,058	0.93%	34,705	20
Fire Mains (344)	0			21
Services (345)	233,236	2.09%	12,157	22
Meters (346)	256,132	5.00%	23,024	23
Hydrants (348)	119,413	1.59%	6,858	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,415,038		81,438	

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					132,075	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	132,075	
321					40,319	8
322					0	9
323					0	10
324					0	11
325					100,884	12
326					0	13
327					0	14
328					23,505	15
	0	0	0	0	164,708	
331					268,445	16
332					387,592	17
	0	0	0	0	656,037	
341					0	18
342					222,893	19
343			116		622,879	20
344					0	21
345	140	2,838		140	242,555	22
346	21,785		720		258,091	23
348					126,271	24
349					0	25
	21,925	2,838	836	140	1,472,689	

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)
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	18,135	5.88%	27
Computer Equipment (391.1)	2,786	25.00%	3,982
Transportation Equipment (392)	73,574	10.56%	13,473
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	78,941	5.88%	7,992
Laboratory Equipment (395)	24,290	5.88%	2,051
Power Operated Equipment (396)	0		33
Communication Equipment (397)	104,632	9.09%	17,927
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	302,358		45,425
Total accum. prov. directly assignable	2,623,735		173,344
 Common Utility Plant Allocated to Water Department	 0		 38
 Total accum. prov. for depreciation	 2,623,735		 173,344

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)	
390					0	26
391					18,135	27
391.1					6,768	28
392			690		87,737	29
393					0	30
394					86,933	31
395					26,341	32
396					0	33
397					122,559	34
397.1					0	35
398					0	36
399					0	37
	0	0	690	0	348,473	
	21,925	2,838	1,526	140	2,773,982	
					0	38
	21,925	2,838	1,526	140	2,773,982	

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		35,867		35,867	1
February		33,458		33,458	2
March		35,816		35,816	3
April		34,582		34,582	4
May		42,417		42,417	5
June		40,568		40,568	6
July		46,271		46,271	7
August		43,327		43,327	8
September		38,813		38,813	9
October		36,537		36,537	10
November		32,896		32,896	11
December		34,138		34,138	12
Total for year	0	454,690	0	454,690	
Less: Measured or estimated water used in main flushing and water treatment during year				4,604	13
Less: Other utility use				1,762	14
Other utility use explanation:					15
4,604,000 Gallons used for wash water at Filtration Plant.					
1,762,000 Gallons used for flushing mains, hydrants, elevated storage tanks.					
Water pumped into distribution system				448,324	16
Less: Water sold				447,870	17
Losses and unaccounted for				454	18
Percent unaccounted for to the nearest whole percent (%)				0%	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				2,011	21
Date of maximum: 7/6/2000					22
Cause of maximum:					23
Normal operations due to summer usage.					
Minimum gallons pumped by all methods in any one day during reporting year				504	24
Date of minimum: 1/26/2000					25
Total KWH used for pumping for the year				377,400	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)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	6,126	33	24	1

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	CW1	CW2	CW3	1
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1988	1992	1988	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	400	500	8
Pump Motor or Standby Engine Mfr	SIEMENS	US MOTORS	SIEMENS	9
Year Installed	1988	1992	1988	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	30	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	CW4	CW5	CW6	14
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	ALLIS CHALMERS	ALLIS CHALMERS	18
Year Installed	1992	1963	1963	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,225	1,950	1,950	21
Pump Motor or Standby Engine Mfr	US MOTORS	ALLIS CHALMERS	ALLIS CHALMERS	22
Year Installed	1992	1963	1963	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	100	100	25

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	F1	F2	F3	1
Location	FILTER	FILTER	FILTER	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1954	1936	1936	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,950	1,100	1,100	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	9 10
Year Installed	1954	1936	1936	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	10	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	F4	R7	R8	14
Location	FILTER	RESERVOIR	RESERVOIR	15
Purpose	P	S	S	16
Destination	T	D	D	17
Pump Manufacturer	ALLIS CHALMERS	US PUMP	US PUMP	18
Year Installed	1938	1963	1963	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	900	1,500	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	RELIANCE	WAUKESHA	22 23
Year Installed	1938	1963	1963	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	10	40	85	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	R9		1
Location	RESERVOIR		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	GOULDS		5
Year Installed	1998		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	700		8
Pump Motor or Standby Engine Mfr	US MOTORS		10
Year Installed	1998		11
Type	ELECTRIC		12
Horsepower	50		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			23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EASTSIDE	NORTHEND	SOUTHSIDE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1936	1963	1939	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	128	0	128	6
Total capacity in gallons	500,000	2,000,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		9
Points of application (wellhouse, central facilities, booster station, other)		OTHER		10
Filters, type (gravity, pressure, other, none)		GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		4.0000		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	1.500	475	0	0	0	475	1
M	D	4.000	32,925	0	0	0	32,925	2
M	D	6.000	209,798	358	0	0	210,156	3
M	D	8.000	42,353	0	0	0	42,353	4
M	D	10.000	21,141	0	0	0	21,141	5
M	D	12.000	46,779	1,525	0	0	48,304	6
M	T	12.000	11,108	0	0	0	11,108	7
M	D	14.000	4,486	0	0	0	4,486	8
Total Within Municipality			369,065	1,883	0	0	370,948	
Total Utility			369,065	1,883	0	0	370,948	

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	2,952	0	4	0	2,948		1
M	0.750	1,636	0	1	0	1,635		2
M	1.000	826	7	0	0	833		3
L	1.000	35	0	0	0	35		4
M	1.250	1	0	0	0	1		5
L	1.250	3	0	0	0	3		6
M	1.500	54	1	0	0	55		7
M	2.000	52	1	0	0	53		8
L	2.000	12	0	1	0	11		9
M	3.000	1	0	0	0	1		10
M	4.000	57	0	0	0	57		11
M	6.000	19	0	0	0	19		12
M	8.000	21	0	0	0	21		13
M	10.000	2	0	0	0	2		14
Total Utility		5,671	9	6	0	5,674	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	5,348	289	326	0	5,311	484	1
1.000	157	15	14	0	158	36	2
1.500	39	4	2	0	41	6	3
2.000	74	9	9	0	74	22	4
3.000	15	0	0	0	15	0	5
4.000	10	0	0	0	10	0	6
6.000	1	0	0	0	1	0	7
Total:	5,644	317	351	0	5,610	548	

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	4,628	223	8	10	2	440	5,311	1
1.000	16	75	6	4	0	57	158	2
1.500	0	26	1	4	1	9	41	3
2.000	1	32	8	19	3	11	74	4
3.000	0	5	5	2	1	2	15	5
4.000	0	0	4	4	0	2	10	6
6.000	0	1	0	0	0	0	1	7
Total:	4,645	362	32	43	7	521	5,610	

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	600	6			606	2
Total Fire Hydrants	600	6	0	0	606	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	607
Number of distribution system valves end of year:	973
Number of distribution valves operated during year:	101

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

Under "Other Tax - Local", 1.150 represents Library Tax plus .206 represents Tax Incremental District.

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

Ajusement of \$140 made to correct account balance in depreciation account due to error in posting.

Water Mains (Page W-17)

Paid through assessment by the municipality against the abutting property using the procedure set forth under Section 66.60 of the Wisconsin Statutes.

Water Services (Page W-18)

The initial water service lateral will be installed from the main through the curb stop and box by the utility, for wich there will be a charge as follows: 3/4" and 1" copper \$725 plus anything over \$1,268.75; larger services at actual cost.

Hydrants and Distribution System Valves (Page W-20)

During 2000, the Water Utility had their valve turner modernized. The truck mounted valve operator was changed to a microprocessor controlled Model TM-6. It had to be sent in to be re-fit for this and after the Water Utility receive it back, there were several problems with it - - finally being operable in October. This machine automatically controls maximum torque and direction of rotation. In exercising the valve procedure, it regularly reverses motion and keeps records of all these operations. It will be great help in the following years for getting valves turned, but this year the count was down because of the machine being out of service for an extended length of time.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	4,927,955	1
Total Sales of Electricity	4,927,955	
Other Operating Revenues		
Forfeited Discounts (450)	7,250	2
Miscellaneous Service Revenues (451)	2,040	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	13,825	5
Interdepartmental Rents (455)	7,935	6
Other Electric Revenues (456)	(1,571)	7
Total Other Operating Revenues	29,479	
Total Operating Revenues	4,957,434	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	3,581,623	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	369,845	10
Customer Accounts Expenses (901-905)	142,016	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	327,716	13
Total Operation and Maintenance Expenses	4,421,200	
Other Expenses		
Depreciation Expense (403)	243,899	14
Amortization Expense (404-407)	0	15
Taxes (408)	193,806	16
Total Other Expenses	437,705	
Total Operating Expenses	4,858,905	
NET OPERATING INCOME	98,529	

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	7,250	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	7,250	
Miscellaneous Service Revenues (451):		
CHARGES FOR RECONNECTING SERVICE, NSF CHECKS	2,040	3
Total Miscellaneous Service Revenues (451)	2,040	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
USED BY MUNICIPALITY	2,854	5
USED BY CATV	10,728	6
USED BY HAMILTON	243	7
Total Rent from Electric Property (454)	13,825	
Interdepartmental Rents (455):		
USED BY WATER UTILITY	7,935	8
Total Interdepartmental Rents (455)	7,935	
Other Electric Revenues (456):		
FEE FROM WISCONSIN SALES TAX	(1,571)	9
Total Other Electric Revenues (456)	(1,571)	

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	3,581,623	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
Total Other Power Supply Expenses	3,581,623	
Total Power Production Expenses	3,581,623	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	0	39
Overhead Line Expenses (563)	0	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	0	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	8,212	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.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	0	51
Station Expenses (582)	43,922	52
Overhead Line Expenses (583)	5,596	53
Underground Line Expenses (584)	49,723	54
Street Lighting and Signal System Expenses (585)	110	55
Meter Expenses (586)	40,721	56
Customer Installations Expenses (587)	5,974	57
Miscellaneous Distribution Expenses (588)	122,223	58
Rents (589)	204	59
Maintenance Supervision and Engineering (590)	8,762	60
Maintenance of Structures (591)	0	61
Maintenance of Station Equipment (592)	225	62
Maintenance of Overhead Lines (593)	76,303	63
Maintenance of Underground Lines (594)	4,425	64
Maintenance of Line Transformers (595)	(8,569)	65
Maintenance of Street Lighting and Signal Systems (596)	11,361	66
Maintenance of Meters (597)	55	67
Maintenance of Miscellaneous Distribution Plant (598)	598	68
Total Distribution Expenses	369,845	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,756	69
Meter Reading Expenses (902)	29,925	70
Customer Records and Collection Expenses (903)	95,864	71
Uncollectible Accounts (904)	12,471	72
Miscellaneous Customer Accounts Expenses (905)	0	73
Total Customer Accounts Expenses	142,016	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	0	75
Advertising Expenses (913)	0	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)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	0	77
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	65,671	78
Office Supplies and Expenses (921)	41,945	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	7,040	81
Property Insurance (924)	215	82
Injuries and Damages (925)	15,413	83
Employee Pensions and Benefits (926)	150,400	84
Regulatory Commission Expenses (928)	0	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	35,149	87
Rents (931)	0	88
Maintenance of General Plant (932)	11,883	89
Total Administrative and General Expenses	327,716	
 Total Operation and Maintenance Expenses	4,421,200	

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		153,107	1
Social Security		36,685	2
Wisconsin Gross Receipts Tax		396	3
PSC Remainder Assessment		3,618	4
Other (specify): NONE		0	5
Total tax expense		<u>193,806</u>	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206000				3
County tax rate	mills		5.825000				4
Local tax rate	mills		6.410000				5
School tax rate	mills		10.947000				6
Voc. school tax rate	mills		1.712000				7
Other tax rate - Local	mills		1.356000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.456000				10
Less: state credit	mills		1.460000				11
Net tax rate	mills		24.996000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.410000				14
Combined School Tax Rate	mills		12.659000				15
Other Tax Rate - Local	mills		1.356000				16
Total Local & School Tax	mills		20.425000				17
Total Tax Rate	mills		26.456000				18
Ratio of Local and School Tax to Total	dec.		0.772037				19
Total tax net of state credit	mills		24.996000				20
Net Local and School Tax Rate	mills		19.297827				21
Utility Plant, Jan. 1	\$	7,473,042	7,473,042				22
Materials & Supplies	\$	599,124	599,124				23
Subtotal	\$	8,072,166	8,072,166				24
Less: Plant Outside Limits	\$	54,079	54,079				25
Taxable Assets	\$	8,018,087	8,018,087				26
Assessment Ratio	dec.		0.970450				27
Assessed Value	\$	7,781,153	7,781,153				28
Net Local & School Rate	mills		19.297827				29
Tax Equiv. Computed for Current Year	\$	150,159	150,159				30
Tax Equivalent per 1994 PSC Report	\$	153,107					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$	153,107					32 33
Tax equiv. for current year (see note 5)	\$	153,107					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 \$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)
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 \$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)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	13,935		34
Structures and Improvements (361)	0		35
Station Equipment (362)	512,509		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,002,529	57,082	38
Overhead Conductors and Devices (365)	1,129,645	51,621	39
Underground Conduit (366)	361,075	21,207	40
Underground Conductors and Devices (367)	442,438	46,312	41
Line Transformers (368)	1,291,623	94,618	42
Services (369)	543,283	33,435	43
Meters (370)	403,154	19,704	44
Installations on Customers' Premises (371)	25,598	1,498	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	533,904	6,516	47
Total Distribution Plant	6,259,693	331,993	
GENERAL PLANT			
Land and Land Rights (389)	11,331		48
Structures and Improvements (390)	276,944		49
Office Furniture and Equipment (391)	100,753		50
Computer Equipment (391.1)	73,946	6,191	51
Transportation Equipment (392)	528,043	82,617	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	163,151	8,208	54
Laboratory Equipment (395)	34,888		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	24,295	1,082	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			13,935 34
Structures and Improvements (361)			0 35
Station Equipment (362)			512,509 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,931		1,056,680 38
Overhead Conductors and Devices (365)	7,330	(12,406)	1,161,530 39
Underground Conduit (366)			382,282 40
Underground Conductors and Devices (367)			488,750 41
Line Transformers (368)		12,406	1,398,647 42
Services (369)	3,593		573,125 43
Meters (370)	2,152		420,706 44
Installations on Customers' Premises (371)	411		26,685 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	3,652		536,768 47
Total Distribution Plant	20,069	0	6,571,617
GENERAL PLANT			
Land and Land Rights (389)			11,331 48
Structures and Improvements (390)			276,944 49
Office Furniture and Equipment (391)			100,753 50
Computer Equipment (391.1)			80,137 51
Transportation Equipment (392)	9,000		601,660 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			171,359 54
Laboratory Equipment (395)			34,888 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			25,377 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)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,213,351	98,098	
Total utility plant in service directly assignable	7,473,044	430,091	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	7,473,044	430,091	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	9,000	0	1,302,449
Total utility plant in service directly assignable	29,069	0	7,874,066
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	29,069	0	7,874,066

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)
STEAM PRODUCTION PLANT			
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
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
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
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
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
Total Other Production Plant	0		0
TRANSMISSION PLANT			
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
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
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)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	463,824	2.63%	13,479	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	490,830	3.14%	32,309	30
Overhead Conductors and Devices (365)	380,154	2.94%	33,477	31
Underground Conduit (366)	230,090	2.50%	9,292	32
Underground Conductors and Devices (367)	174,398	3.33%	15,495	33
Line Transformers (368)	618,016	3.17%	42,810	34
Services (369)	320,097	3.67%	20,473	35
Meters (370)	259,328	3.33%	13,709	36
Installations on Customers' Premises (371)	2,428	5.00%	1,306	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	108,099	4.35%	23,272	39
Total Distribution Plant	3,047,264		205,622	
GENERAL PLANT				
Structures and Improvements (390)	151,223	2.33%	6,453	40
Office Furniture and Equipment (391)	161,191	11.88%	21,109	41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	287,071	7.73%	38,964	43
Stores Equipment (393)	3,606	5.00%		44
Tools, Shop and Garage Equipment (394)	51,881	4.55%	7,605	45
Laboratory Equipment (395)	19,769	4.17%	1,455	46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	27,155	6.67%	1,656	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	701,896		77,242	
Total accum. prov. directly assignable	3,749,160		282,864	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					477,303	28
363					0	29
364	2,931	13,905	2,840		509,143	30
365	7,330	8,479	6,088		403,910	31
366			16		239,398	32
367		3,512	971		187,352	33
368					660,826	34
369	3,593	4,382			332,595	35
370	2,152		22		270,907	36
371	411	81	375		3,617	37
372					0	38
373	3,652	1,623	559		126,655	39
	20,069	31,982	10,871	0	3,211,706	
390					157,676	40
391					182,300	41
391.1					0	42
392	9,000				317,035	43
393				(3,606)	0	44
394				3,606	63,092	45
395					21,224	46
396					0	47
397					28,811	48
398					0	49
399					0	50
	9,000	0	0	0	770,138	
	29,069	31,982	10,871	0	3,981,844	

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
Total accum. prov. for depreciation	<u><u>3,749,160</u></u>		<u><u>282,864</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
	29,069	31,982	10,871	0	3,981,844

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)	0.00	10.50	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
7.6/13.2 (13 KV)	0.00	70.25	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:			
7.6/13.2 (13 KV)	0.00	3.30	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
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0
Customers served at other than rural rates:	10
Farm	11
Nonfarm	23
Total	23
Total customers on rural lines at end of year	23

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	15	Monday	01/03/2000	18:00	8,205	1
February	02	14	Wednesday	02/02/2000	18:00	7,426	2
March	03	14	Monday	03/13/2000	11:00	7,605	3
April	04	14	Monday	04/17/2000	11:00	7,053	4
May	05	14	Tuesday	05/30/2000	12:00	7,403	5
June	06	15	Monday	06/26/2000	12:00	7,730	6
July	07	17	Monday	07/17/2000	14:00	7,919	7
August	08	18	Tuesday	08/15/2000	14:00	9,029	8
September	09	17	Monday	09/11/2000	11:00	7,788	9
October	10	14	Monday	10/16/2000	12:00	7,884	10
November	11	15	Monday	11/27/2000	18:00	7,829	11
December	12	17	Monday	12/18/2000	18:00	8,710	12
Total	184					94,581	

System Name COLUMBUS ST SUBSTATION

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. SYSTEM

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	94,581	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	94,581	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	89,971	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	14	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	654	22
Total Used by Company	668	23
Total Sold and Used	90,639	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,942	27
Total Energy Losses	3,942	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.1679%	29
Total Disposition of Energy	94,581	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				
PRIVATE AREA LIGHTING	MS-1	42	161	1
RESIDENTIAL	RG-1	5,489	34,179	2
RURAL RESIDENTIAL	RG-1	19	165	3
Total Sales for Residential Sales		5,550	34,505	
Commercial & Industrial				
COMMERICAL	CG-1	520	17,477	4
MUNICIPAL COMMERCIAL	CG-1	54	1,761	5
RURAL COMMERCIAL	CG-1	3	2	6
LARGE POWER (100 KW)	CP-1	11	4,769	7
MUNICIPAL LARGE POWER (100 KW)	CP-1	3	743	8
LARGE POWER (200 KW)	CP-2	13	15,076	9
MUNICIPAL LARGE POWER (200 KW)	CP-2	4	2,668	10
LARGE POWER (>200 KW)	CP-3	3	12,029	11
INTERDEPARTMENTAL	MP-1	9	147	12
Total Sales for Commercial & Industrial		620	54,672	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	794	13
Total Sales for Public Street & Highway Lighting		1	794	
Sales for Resale				
NONE				14
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		6,171	89,971	

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)	
		12,017	(388)	11,629	1
		2,208,193	(79,666)	2,128,527	2
		10,269	(405)	9,864	3
0	0	2,230,479	(80,459)	2,150,020	
		985,218	(37,153)	948,065	4
		107,835	(3,645)	104,190	5
		538	(6)	532	6
15,342	13,087	221,580	(10,581)	210,999	7
2,668	2,264	41,713	(1,655)	40,058	8
43,292	42,320	707,399	(32,562)	674,837	9
7,757	11,791	181,816	(9,430)	172,386	10
31,357	28,703	501,743	(24,696)	477,047	11
		29,305	(374)	28,931	12
100,416	98,165	2,777,147	(120,102)	2,657,045	
		122,715	(1,825)	120,890	13
0	0	122,715	(1,825)	120,890	
				0	14
0	0	0	0	0	
100,416	98,165	5,130,341	(202,386)	4,927,955	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	COLUMBUS STREET				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	69000				5
Total of 12 Monthly Maximum Demands -- kW	185,552				6
Average load factor	69.8228%				7
Total Cost of Purchased Power	3,581,623				8
Average cost per kWh	0.0379				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,019	4,185			12
February	3,822	3,605			13
March	4,015	3,590			14
April	3,418	3,634			15
May	3,834	3,569			16
June	4,042	3,687			17
July	3,654	4,265			18
August	4,792	4,236			19
September	3,745	4,043			20
October	4,029	3,855			21
November	3,938	3,891			22
December	3,999	4,710			23
Total kWh (000)	47,307	47,270			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
Load Factor	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):	0	17
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	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	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							<u>0</u>
							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						<u>0</u>
						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	X	1	1	1			1
Total							<u><u>0</u></u>

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)			
Total					0	0	0	0	0

1

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)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	COLUMBUS LAKESHORE WEST RIVER					1
Voltage--High Side	69,000	13,200	13,200			2
Voltage--Low Side	13,200	4,160	4,160			3
Num. Main Transformers in Operation	2	1	1			4
Capacity of Transformers in kVA	20,000	6,750	6,750			5
Number of Spare Transformers on Hand	0	0	0			6
15-Minute Maximum Demand in kW	17,972					7
Dt and Hr of Such Maximum Demand	08/15/2000					8
	14:00					9
Kwh Output	94,580					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(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
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,693	1,202	60,979	1
Acquired during year	22	57	2,263	2
Total	6,715	1,259	63,242	3
Retired during year	68	0		4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	6,647	1,259	63,242	6
Number end of year accounted for as follows:				7
In customers' use	6,136	949	44,850	8
In utility's use	9			9
Inactive transformers on system	█	0		10
Locked meters on customers' premises	2	█	█	11
In stock	500	310	18,392	12
Total end of year	6,647	1,259	63,242	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				
Metal Halide/Halogen	175	1	171	1
Sodium Vapor	100	380	178,124	2
Sodium Vapor	150	335	236,741	3
Sodium Vapor	200	171	160,964	4
Sodium Vapor	250	39	48,825	5
Sodium Vapor	400	1	1,975	6
Total		927	626,800	
Ornamental				
Sodium Vapor	100	12	5,631	7
Sodium Vapor	200	41	38,595	8
Sodium Vapor	250	40	50,076	9
Sodium Vapor	400	37	7,744	10
Total		130	102,046	
Other				
Other	10	40	59,062	11
Total		40	59,062	

ELECTRIC OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Electric) (Page E-05)

Under "Other Tax - Local", 1.150 represents Library Tax plus .206 represents Tax Incremental District.

Electric Utility Plant in Service (Page E-06)

An adjustment in the amount of \$12,406 was made to Account #365 to Account #368 because of an error in posting a journal entry to the proper account. The wrong account number was placed in the journal and posted to the wrong account.

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

Per our auditors visit on March 22 - 24, 2000, they recommended that we clear Account #393 - Accumulated Depreciation - Stores Equipment because there was no Plant-In-Service account. At their recommendation, we cleared the \$3,606 balance in Account #393 to Account #394 - Tools, Shop & Garage Equipment due to a difference in classification of equipment over the years.
