



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

Principal Office: P.O. BOX 38
VIOLA, WI 54664

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 JOHN SEVERSON of
(Person responsible for accounts)

VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES, 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) 04/02/2001
(Date)

VILLAGE CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

Utility Address: P.O. BOX 38
VIOLA, WI 54664

When was utility organized? 5/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN SEVERSON

Title: VILLAGE CLERK

Office Address:

P.O. BOX 38
VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: () -

E-mail Address:

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

Name: VIG AND ASSOCIATES LLP

Title:

Office Address: VIG AND ASSOCIATES LLP

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIG AND ASSOCIATES LLP

Title:

Office Address: VIG AND ASSOCIATES LLP
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 3/29/2001

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

Names and titles of utility management including manager or superintendent:

Name: ALAN BLAKELY

Title: ELECTRIC UTILITY OPERATOR

Office Address:

P.O. BOX 38
VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number:

E-mail Address:

Name: DAN BAKER

Title: WATER UTILITY OPERATOR

Office Address:

P.O. BOX 38
VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number:

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- WILLIAM DOOLAN
- GARY ERLANDSON
- WILFRED LAWTON
- WAYNE SCHREIBER
- JOHN SEVERSON

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

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)	400,923	392,969	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	281,154	287,338	2
Depreciation Expense (403)	59,136	57,571	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	49,968	49,394	5
Total Operating Expenses	390,258	394,303	
Net Operating Income	10,665	(1,334)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	10,665	(1,334)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,928	8,065	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	8,928	8,065	
Total Income	19,593	6,731	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	2,213	2,213	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	2,213	2,213	
Income Before Interest Charges	17,380	4,518	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,173	9,736	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	148	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	10,173	9,884	
Net Income	7,207	(5,366)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	555,390	560,748	20
Balance Transferred from Income (433)	7,207	(5,366)	21
Miscellaneous Credits to Surplus (434)	0	8	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	562,597	555,390	

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):		
INTEREST ON CASH AND TEMPORARY INVESTMENTS	8,928	5
Total (Acct. 419):	8,928	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
10 YEAR AMORTIZATION CONTAMINATION COSTS FROM 1991	2,213	7
Total (Acct. 425):	2,213	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	96,714	304,209	0	0	400,923	1
Less: interdepartmental sales	1,420	2,272	0	0	3,692	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	95,294	301,937	0	0	397,231	

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	19,943		19,943	1
Electric operating expenses	35,394		35,394	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	55,337	0	55,337	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,098,566	2,063,498	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	642,671	586,737	2
Net Utility Plant	1,455,895	1,476,761	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	20,558	18,144	7
Total Other Property and Investments	20,558	18,144	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	103,395	120,560	8
Temporary Cash Investments (132)	143,849	137,650	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	35,120	31,098	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	72,553	62,074	14
Materials and Supplies (150)	34,370	31,468	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	389,287	382,850	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	2,213	20
Total Deferred Debits	0	2,213	
Total Assets and Other Debits	1,865,740	1,879,968	

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)	76,452	76,452	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	562,597	555,390	23
Total Proprietary Capital	639,049	631,842	
LONG-TERM DEBT			
Bonds (221)	201,900	204,800	24
Advances from Municipality (223)	6,710	6,710	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	208,610	211,510	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	26,127	26,623	28
Payables to Municipality (233)	30,596	15,818	29
Customer Deposits (235)			30
Taxes Accrued (236)	40,074	80,430	31
Interest Accrued (237)	841	853	32
Other Current and Accrued Liabilities (238)	10,382	9,662	33
Total Current and Accrued Liabilities	108,020	133,386	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	3,175	2,144	36
Total Deferred Credits	3,175	2,144	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	906,886	901,086	41
Total Liabilities and Other Credits	1,865,740	1,879,968	

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)	1,255,397	0	0	816,131	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)				27,038	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,255,397	0	0	843,169	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	167,698	0	0	474,973	10
Total Accumulated Provision	167,698	0	0	474,973	
Net Utility Plant	1,087,699	0	0	368,196	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	146,483	440,254			586,737	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,165	35,971			59,136	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	736				736	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	23,901	35,971	0	0	59,872	13
Debits during year						14
Book cost of plant retired	750	0			750	15
Cost of removal	1,936	1,252			3,188	16
Other debits (specify):						17
					0	18
Total debits	2,686	1,252	0	0	3,938	19
Balance End of Year	167,698	474,973	0	0	642,671	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	583				583	2,283	1
Other			30,727		30,727	26,449	2
Total Electric Utility					31,310	28,732	

Account	Total End of Year	Amount Prior Year	
Electric utility total	31,310	28,732	1
Water utility	3,060	2,736	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	34,370	31,468	

**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	76,452	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>76,452</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MRBS	07/09/1990	06/01/2030	5.00%	201,900	1
Total Bonds (Account 221):				201,900	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL FUND LOAN	04/22/1995	12/31/1999	0.00%	6,710	1
Total for Account 223				6,710	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	80,430	1
Accruals:		
Charged water department expense	29,114	2
Charged electric department expense	20,854	3
Charged sewer department expense	190	4
Other (explain):		
NONE		5
Total Accruals and other credits	50,158	
Taxes paid during year:		
County, state and local taxes	80,430	6
Social Security taxes	7,600	7
PSC Remainder Assessment	529	8
Other (explain):		
LICENSE FEE	1,955	9
Total payments and other debits	90,514	
Balance end of year	40,074	

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)					
WATER MRB	291	10,173	9,623	841	1
Subtotal	291	10,173	9,623	841	
Advances from Municipality (223)					
WI TRUST FUND TO GENERAL	562	0	562	0	2
Subtotal	562	0	562	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	853	10,173	10,185	841	

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	873,610	21,597	5,879	0	0	901,086	1
Add credits during year:							
For Services	800		5,000			5,800	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	874,410	21,597	10,879	0	0	906,886	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	775,225	4,487	5,000			784,712	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER UTILITY-DEPRECIATION RESERVE-SAVINGS	13,637	3
WATER-BOND & INTEREST RESERVE-SAVINGS	4,421	4
ELECTRIC UTILITY - CDBG GRANT	2,500	5
Total (Acct. 125):	20,558	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,844	7
Electric	30,276	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	35,120	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
GENERAL-HYDRANT RENTAL	41,186	14
SEWER-MISCELLANEOUS, W/S ALLOCATION	28,756	15
GENERAL-MISCELLANEOUS	1,963	16
SEWER & WATER-MISCELLANEOUS	648	17
Total (Acct. 145):	72,553	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):		0
Payables to Municipality (233):		
WATER PAYABLE TO GENERAL- MISCELLANEOUS EXPENSES	7,667	21
WATER PAYABLE TO ELECTRIC- MISCELLANEOUS EXPENSES	343	22
ELECTRIC PAYABLE TO GENEERAL- PAYROLL AND INSURANCE	10,111	23
ELECTRIC PAYABLE TO GENERAL- MISCELLANEOUS	12,475	24
Total (Acct. 233):	30,596	
Other Deferred Credits (253):		
CAPITAL CREDITS WHICH WILL BE PASSED ON TO CUSTOMERS	2,144	25
DEFERRED REVENUE PUBLIC BENEFITS	1,031	26
Total (Acct. 253):	3,175	

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	1,254,576	812,936	0	0	2,067,512	1
Materials and Supplies	2,898	30,021	0	0	32,919	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	157,090	457,613	0	0	614,703	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	874,010	29,976	0	0	903,986	6
Other (specify):						
NONE					0	7
Average Net Rate Base	226,374	355,368	0	0	581,742	
Net Operating Income	(8,903)	19,568	0	0	10,665	8
Net Operating Income as a percent of Average Net Rate Base						
	-3.93%	5.51%	N/A	N/A	1.83%	

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	76,452	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	558,993	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	635,445	
Net Income		
Net Income	7,207	5
Percent Return on Proprietary Capital	1.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

THE WATER UTILITY APPLIED FOR A RATE INCREASE WITH THE PUBLIC SERVICE COMMISSION OF WISCONSIN IN DECEMBER 2000. THE TELEPHONIC HEARING WAS IN MARCH 2001.

7. Any additional matters.

THE ELECTRIC UTILITY RECEIVED A CDBG GRANT IN 1999. THERE WAS A DRAW DOWN OF \$5,000 FOR ADMINISTRATIVE EXPENSES IN 2000. THE PROJECT IS EXPECTED TO BE COMPLETED IN 2001.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

AN AMORTIZATION SCHEDULE HAS NOT BEEN SET UP FOR THE REPAYMENT OF THIS ADVANCE. THE GENERAL FUND WILL ALSO NOT BE CHARGING THE WATER FUND INTEREST ON THE ADVANCE.

Signature Page (Page ii)

Vig & Associates LLC Letterhead)

To the Village Board
Viola Municipal Electric & Water Utility
Viola, Wisconsin 54664

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

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

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

Vig & Associates LLC
April 2, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 11, 2001

Mr. John Severson, Village Clerk
Viola Municipal Water and Electric Utility
P.O. Box 38
Viola, WI 54664-0038

2000 Analytical Review DWCCA-6130-ELE

Dear Mr. Severson:

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

1. On Page W-17, we noted that the 6-inch meter reported as in use by Public Authority was not tested. Meters 6-inch and larger in use are to be tested annually. Please test this meter or explain in a schedule note on page W-17 why it is not tested.
2. There appears to be misalignment of source of supply plant accounts on page W-8, lines 12 through 14. We believe that the balance reported in Account 321 should actually be in Account 320 and the balance in Account 322 should actually be in Account 321. Therefore, the amounts on lines 13 and 14 should each be moved up one line. In addition, the balance in Stores Equipment, Account 393, line 38, should be reclassified to Tools, Garage and Shop Equipment, line 39. This was discussed in a conversation on January 12, 2000, between your accountant, John Vig and Kathy Butzlaff, Commission auditor. He also indicated that the balance reported in Account 391 would be reclassified to Account 391.1 and the balance in Account 391.1 would be reclassified to Account 392. Please confirm that these changes are correct and should be made to our copy of the report, and also make the changes in your copy of the 2000 annual report.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

12/28/01, no response. Plant situation must be corrected in 2001 report, or it will be returned. ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	95,723	1
Total Sales of Water	95,723	
Other Operating Revenues		
Forfeited Discounts (470)	301	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	690	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	991	
Total Operating Revenues	96,714	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	102	8
Pumping Expenses (620-625)	8,462	9
Water Treatment Expenses (630-635)	5,542	10
Transmission and Distribution Expenses (640-655)	5,862	11
Customer Accounts Expenses (901-904)	8,454	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	24,916	14
Total Operation and Maintenance Expenses	53,338	
Other Operating Expenses		
Depreciation Expense (403)	23,165	15
Amortization Expense (404-407)		16
Taxes (408)	29,114	17
Total Other Operating Expenses	52,279	
Total Operating Expenses	105,617	
NET OPERATING INCOME	(8,903)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	307	12,305	37,583	4
Commercial	45	2,046	6,224	5
Industrial				6
Total Metered Sales to General Customers (461)	352	14,351	43,807	
Private Fire Protection Service (462)	1		406	7
Public Fire Protection Service (463)	1		43,208	8
Other Sales to Public Authorities (464)	16	3,093	6,882	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	806	1,420	12
Total Sales of Water	371	18,250	95,723	

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)	43,208	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	43,208	
Forfeited Discounts (470):		
Customer late payment charges	301	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	301	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
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	615	10
Other (specify):		
OTHER MISCELLANEOUS WATER REVENUES	75	11
Total Other Water Revenues (474)	690	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	102	4
Total Source of Supply Expenses	102	
 PUMPING EXPENSES		
Operation Labor (620)	1,381	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	2,280	7
Operation Supplies and Expenses (623)	1,723	8
Maintenance of Pumping Plant (625)	3,078	9
Total Pumping Expenses	8,462	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	2,201	10
Chemicals (631)	1,926	11
Operation Supplies and Expenses (632)	482	12
Maintenance of Water Treatment Plant (635)	933	13
Total Water Treatment Expenses	5,542	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	765	14
Operation Supplies and Expenses (641)	2,095	15
Maintenance of Distribution Reservoirs and Standpipes (650)	436	16
Maintenance of Mains (651)	92	17
Maintenance of Services (652)	85	18
Maintenance of Meters (653)	1,076	19
Maintenance of Hydrants (654)	1,313	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	5,862	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,180	22
Accounting and Collecting Labor (902)	6,313	23
Supplies and Expenses (903)	961	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	8,454	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,565	27
Office Supplies and Expenses (921)	4,060	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,395	30
Property Insurance (924)	762	31
Injuries and Damages (925)	521	32
Employee Pensions and Benefits (926)	7,988	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,432	35
Transportation Expenses (933)	1,668	36
Maintenance of General Plant (935)	525	37
Total Administrative and General Expenses	24,916	
 Total Operation and Maintenance Expenses	 53,338	

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		26,330	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		191	2
Net property tax equivalent		26,139	
Social Security		2,848	3
PSC Remainder Assessment		127	4
Other (specify): NONE			5
Total tax expense		<u>29,114</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			Richland	Vernon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220884	0.231897			3
County tax rate	mills		8.098541	7.359764			4
Local tax rate	mills		4.057658	4.259966			5
School tax rate	mills		12.519663	13.143861			6
Voc. school tax rate	mills		1.984858	2.083812			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		26.881604	27.079300			10
Less: state credit	mills		2.006868	1.971305			11
Net tax rate	mills		24.874736	25.107995			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.057658	4.259966			14
Combined School Tax Rate	mills		14.504521	15.227673			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		18.562179	19.487639			17
Total Tax Rate	mills		26.881604	27.079300			18
Ratio of Local and School Tax to Total	dec.		0.690516	0.719651			19
Total tax net of state credit	mills		24.874736	25.107995			20
Net Local and School Tax Rate	mills		17.176404	18.068988			21
Utility Plant, Jan. 1	\$	1,253,756	954,341	299,415			22
Materials & Supplies	\$	6,802	6,802	0			23
Subtotal	\$	1,260,558	961,143	299,415			24
Less: Plant Outside Limits	\$	13,340	0	13,340			25
Taxable Assets	\$	1,247,218	961,143	286,075			26
Assessment Ratio	dec.		0.905433	0.862435			27
Assessed Value	\$	1,116,972	870,251	246,721			28
Net Local & School Rate	mills		17.176404	18.068988			29
Tax Equiv. Computed for Current Year	\$	19,406	14,948	4,458			30
Tax Equivalent per 1994 PSC Report	\$	26,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,330					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	81		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,879		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	46,960	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	11,138		13
Boiler Plant Equipment (322)	83,882		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,565		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	161,585	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,967		23
Total Water Treatment Plant	2,967	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	22,989		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)			81 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			46,879 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	46,960
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			11,138 13
Boiler Plant Equipment (322)			83,882 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			66,565 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	161,585
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,967 23
Total Water Treatment Plant	0	0	2,967
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			22,989 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	154,379		26
Transmission and Distribution Mains (343)	662,265		27
Fire Mains (344)	0		28
Services (345)	101,474	1,436	29
Meters (346)	24,540		30
Hydrants (348)	61,401	955	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,027,048	2,391	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	4,211		35
Computer Equipment (391.1)	5,588		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	4,634		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	763		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	15,196	0	
Total utility plant in service directly assignable	1,253,756	2,391	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,253,756	2,391	

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)			154,379 26
Transmission and Distribution Mains (343)			662,265 27
Fire Mains (344)			0 28
Services (345)			102,910 29
Meters (346)			24,540 30
Hydrants (348)	750		61,606 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	750	0	1,028,689
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			4,211 35
Computer Equipment (391.1)			5,588 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			4,634 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			763 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	15,196
Total utility plant in service directly assignable	750	0	1,255,397
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	750	0	1,255,397

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			1,614	1,614	1
February			1,467	1,467	2
March			1,740	1,740	3
April			1,502	1,502	4
May			1,557	1,557	5
June			1,497	1,497	6
July			1,827	1,827	7
August			2,127	2,127	8
September			1,798	1,798	9
October			1,652	1,652	10
November			1,671	1,671	11
December			1,861	1,861	12
Total for year	0	0	20,313	20,313	
Less: Measured or estimated water used in main flushing and water treatment during year				225	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				20,088	16
Less: Water sold				18,250	17
Losses and unaccounted for				1,838	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				275	21
Date of maximum: 8/31/2000					22
Cause of maximum:					23
Electrical Generation					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 2/12/2000					25
Total KWH used for pumping for the year				33,637	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)	
RAILROAD STREET	3	350	10	288,000	Yes	1
MCKINLEY STREET	4	400	14	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL 3	WELL 4	1
Location	RAILROAD STREET	MCKINLEY STREET	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	F-M	F-M	5
Year Installed	1989	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	9 10
Year Installed	1989	1990	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	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			22 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	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons	140,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,762	0	0	0	1,762	1
M	D	6.000	13,223	0	0	0	13,223	2
P	D	6.000	10,234	0	0	0	10,234	3
M	D	8.000	5,883	0	0	0	5,883	4
P	D	8.000	1,415	0	0	0	1,415	5
Total Within Municipality			32,517	0	0	0	32,517	
P	D	8.000	1,350	0	0	0	1,350	6
Total Outside of Municipality			1,350	0	0	0	1,350	
Total Utility			33,867	0	0	0	33,867	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	310	2	0	0	312	25	1
M	1.000	55	2	0	0	57		2
M	1.250	2	0	0	0	2		3
M	1.500	1	0	0	0	1		4
M	2.000	5	0	0	0	5		5
M	4.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
Total Utility		377	4	0	0	381	25	

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	344	0	0	19	363	17	1
1.000	9	0	0	0	9	2	2
1.500	2	0	0	0	2	1	3
2.000	4	0	0	(1)	3	0	4
3.000	1	0	0	1	2	1	5
4.000	2	0	0	0	2	0	6
6.000	1	0	0	0	1	0	7
Total:	363	0	0	19	382	21	

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	307	39	0	8	1	8	363	1
1.000	0	5	0	4	0	0	9	2
1.500	0	0	0	1	0	1	2	3
2.000	0	1	0	1	0	1	3	4
3.000	0	0	0	1	1	0	2	5
4.000	0	0	0	1	1	0	2	6
6.000	0	0	0	1	0	0	1	7
Total:	307	45	0	17	3	10	382	

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	1				1	1
Within Municipality	55	1	1		55	2
Total Fire Hydrants	56	1	1	0	56	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	20
Number of distribution system valves end of year:	134
Number of distribution valves operated during year:	10

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

ADDITIONS OF WATER SERVICES WERE FINANCED THROUGH DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION.

Meters (Page W-17)

ADJUSTMENT TO REFLECT ACTUAL NUMBERS OF UTILITY METERS. BEGINNING OF THE YEAR AMOUNTS WERE INCORRECT.

Hydrants and Distribution System Valves (Page W-18)

ONE HALF OF HYDRANTS OR VALVES WERE NOT TESTED DUE TO LACK OF MANPOWER REQUIRED TO DO SO.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	302,459	1
Total Sales of Electricity	302,459	
Other Operating Revenues		
Forfeited Discounts (450)	1,111	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	639	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	1,750	
Total Operating Revenues	304,209	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	149,506	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	15,414	11
Customer Accounts Expenses (901-904)	20,693	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	42,203	14
Total Operation and Maintenance Expenses	227,816	
Other Expenses		
Depreciation Expense (403)	35,971	15
Amortization Expense (404-407)		16
Taxes (408)	20,854	17
Total Other Expenses	56,825	
Total Operating Expenses	284,641	
NET OPERATING INCOME	19,568	

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	1,111	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	1,111	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER MISCELLANEOUS REVENUES	639	7
Total Other Electric Revenues (456)	639	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	1,826	11
Fuel (539)	5,173	12
Operation Supplies and Expenses (540)	553	13
Maintenance of Other Power Production Plant (543)	2,790	14
Total Other Power Generation Expenses	10,342	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	139,164	15
Other Expenses (546)		16
Total Other Power Supply Expenses	139,164	
Total Power Production Expenses	149,506	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	182	20
Line and Station Labor (561)	4,346	21
Line and Station Supplies and Expenses (562)	4,642	22
Street Lighting and Signal System Expenses (565)	907	23
Meter Expenses (566)	7	24
Customer Installations Expenses (567)	58	25
Miscellaneous Distribution Expenses (569)	83	26
Maintenance of Structures and Equipment (571)	104	27
Maintenance of Lines (572)	4,962	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)	123	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	15,414	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,542	33
Accounting and Collecting Labor (902)	10,476	34
Supplies and Expenses (903)	7,675	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	20,693	
 SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,124	38
Office Supplies and Expenses (921)	3,197	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	1,595	41
Property Insurance (924)	1,405	42
Injuries and Damages (925)	1,385	43
Employee Pensions and Benefits (926)	15,716	44
Regulatory Commission Expenses (928)	1,516	45
Miscellaneous General Expenses (930)	4,467	46
Transportation Expenses (933)	5,163	47
Maintenance of General Plant (935)	2,635	48
Total Administrative and General Expenses	42,203	
Total Operation and Maintenance Expenses	227,816	

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		13,744	1
Social Security		4,752	2
Wisconsin Gross Receipts Tax		403	3
PSC Remainder Assessment		1,955	4
Other (specify): NONE			5
Total tax expense		20,854	

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			Richland	Vernon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220884	0.231897			3
County tax rate	mills		8.098541	7.359764			4
Local tax rate	mills		4.057658	4.259966			5
School tax rate	mills		12.519663	13.143861			6
Voc. school tax rate	mills		1.984858	2.083812			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		26.881604	27.079300			10
Less: state credit	mills		2.006868	1.971305			11
Net tax rate	mills		24.874736	25.107995			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.057658	4.259966			14
Combined School Tax Rate	mills		14.504521	15.227673			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		18.562179	19.487639			17
Total Tax Rate	mills		26.881604	27.079300			18
Ratio of Local and School Tax to Total	dec.		0.690516	0.719651			19
Total tax net of state credit	mills		24.874736	25.107995			20
Net Local and School Tax Rate	mills		17.176404	18.068988			21
Utility Plant, Jan. 1	\$	809,741	431,896	377,845			22
Materials & Supplies	\$	28,732	14,366	14,366			23
Subtotal	\$	838,473	446,262	392,211			24
Less: Plant Outside Limits	\$	24,995	0	24,995			25
Taxable Assets	\$	813,478	446,262	367,216			26
Assessment Ratio	dec.		0.905433	0.862435			27
Assessed Value	\$	720,760	404,060	316,700			28
Net Local & School Rate	mills		17.176404	18.068988			29
Tax Equiv. Computed for Current Year	\$	12,663	6,940	5,722			30
Tax Equivalent per 1994 PSC Report	\$	13,744					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	13,744					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	475		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	475	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)	1,793		18
Structures and Improvements (341)	21,177		19
Fuel Holders, Producers and Accessories (342)	1,480		20
Prime Movers (343)	76,044		21
Generators (344)	18,080		22
Accessory Electric Equipment (345)	17,744		23
Miscellaneous Power Plant Equipment (346)	840		24
Total Other Production Plant	137,158	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)			475 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	475
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)			1,793 18
Structures and Improvements (341)			21,177 19
Fuel Holders, Producers and Accessories (342)			1,480 20
Prime Movers (343)			76,044 21
Generators (344)			18,080 22
Accessory Electric Equipment (345)			17,744 23
Miscellaneous Power Plant Equipment (346)			840 24
Total Other Production Plant	0	0	137,158
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	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)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	138,200	182	38
Overhead Conductors and Devices (365)	117,259		39
Underground Conduit (366)	121		40
Underground Conductors and Devices (367)	47,394		41
Line Transformers (368)	107,229		42
Services (369)	96,392	1,535	43
Meters (370)	20,017	1,518	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	35,236	157	47
Total Distribution Plant	561,848	3,392	
GENERAL PLANT			
Land and Land Rights (389)	7,000		48
Structures and Improvements (390)	21,305		49
Office Furniture and Equipment (391)	2,009		50
Computer Equipment (391.1)	4,211		51
Transportation Equipment (392)	55,724		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	6,838	2,997	54
Laboratory Equipment (395)	3,246		55
Power Operated Equipment (396)	3,423		56
Communication Equipment (397)	6,505		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)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			138,382 38
Overhead Conductors and Devices (365)			117,259 39
Underground Conduit (366)			121 40
Underground Conductors and Devices (367)			47,394 41
Line Transformers (368)			107,229 42
Services (369)			97,927 43
Meters (370)			21,535 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			35,393 47
Total Distribution Plant	0	0	565,240
GENERAL PLANT			
Land and Land Rights (389)			7,000 48
Structures and Improvements (390)			21,305 49
Office Furniture and Equipment (391)			2,009 50
Computer Equipment (391.1)			4,211 51
Transportation Equipment (392)			55,724 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			9,835 54
Laboratory Equipment (395)			3,246 55
Power Operated Equipment (396)			3,423 56
Communication Equipment (397)			6,505 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	110,261	2,997
Total utility plant in service directly assignable	809,742	6,389
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	809,742	6,389

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	113,258
Total utility plant in service directly assignable	0	0	816,131
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	816,131

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)		6.50	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		0.35	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	838	Friday	01/21/2000	09:00	519	1
February	02	800	Wednesday	02/02/2000	12:00	459	2
March	03	825	Wednesday	03/01/2000	11:00	444	3
April	04	833	Monday	04/17/2000	21:00	399	4
May	05	785	Monday	05/08/2000	13:00	410	5
June	06	673	Friday	06/09/2000	14:00	379	6
July	07	708	Thursday	07/13/2000	13:00	420	7
August	08	1,004	Monday	08/14/2000	18:00	434	8
September	09	929	Friday	09/01/2000	13:00	404	9
October	10	802	Monday	10/23/2000	10:00	410	10
November	11	892	Tuesday	11/21/2000	09:00	441	11
December	12	981	Thursday	12/21/2000	18:00	516	12
Total		10,070				5,235	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
30 minutes integrated	DPC

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	42	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	42	7
Purchases	5,209	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	5,251	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	5,031	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	5,031	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	220	27
Total Energy Losses	220	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.1897%	29
Total Disposition of Energy	5,251	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	332	2,435	1
Total Sales for Residential Sales		332	2,435	
Commercial & Industrial				
INTERDEPARTMENTAL	CG-1	3	34	2
SMALL COMMERCIAL & INDUSTRIAL	CG-1	81	1,170	3
SMALL COMMERCIAL-RURAL	CG-1	1	3	4
LARGE COMMERCIAL & INDUSTRIAL	CP-1	2	1,203	5
Total Sales for Commercial & Industrial		87	2,410	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	15	186	6
Total Sales for Public Street & Highway Lighting		15	186	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		434	5,031	

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)	
		166,354	(18,032)	148,322	1
0	0	166,354	(18,032)	148,322	
		2,524	(252)	2,272	2
		82,516	(8,639)	73,877	3
		308	(21)	287	4
4,198		70,414	(9,056)	61,358	5
4,198	0	155,762	(17,968)	137,794	
		17,728	(1,385)	16,343	6
0	0	17,728	(1,385)	16,343	
				0	7
0	0	0	0	0	
4,198	0	339,844	(37,385)	302,459	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	DAIRYLAND POWER				1
Point of Delivery	GENERATION STATION				2
Type of Power Purchased (firm, dump, etc.)	NON FIRM				3
Voltage at Which Delivered					4
Point of Metering	GENERATION STATION				5
Total of 12 Monthly Maximum Demands -- kW	10,142				6
Average load factor	70.7083%				7
Total Cost of Purchased Power	139,164				8
Average cost per kWh	0.0266				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	519				12
February	459				13
March	444				14
April	399				15
May	410				16
June	379				17
July	420				18
August	434				19
September	404				20
October	410				21
November	441				22
December	516				23
Total kWh (000)	5,235	0			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)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	42	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	12	10
Date of Such Maximum	8/31/2000	11
Number of Hours Generators Operated	12	12
Maximum Continuous or Dependable Capacity--kW	1,060	13
Is Plant Owned or Leased?		14
Total Production Expenses	2,725	15
Cost per kWh of Net Generation (\$)	65	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	19	24
September	0	25
October	0	26
November	8	27
December	15	28
Total kWh (000)	42	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	105	32
Average Cost per Barrel of Oil Burned (\$)	39.9000	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	10	38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.1000	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	BLANK				1
Unit Identification	1				2
Type of Generation	INT COMB				3
kWh Net Generation (000)	42				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)	900				7
Date and Hour of Such Maximum Demand					8
Load Factor	0.0053				9
Maximum Net Generation in Any One Day	12				10
Date of Such Maximum	08/31/2000				11
Number of Hours Generators Operated	12				12
Maximum Continuous or Dependable Capacity--kW	1,060				13
Is Plant Owned or Leased?	O				14
Total Production Expenses	2,725				15
Cost per kWh of Net Generation (\$)	64.8810				16
Monthly Net Generation --- kWh (000):					17
January					18
February					19
March					20
April					21
May					22
June					23
July					24
August	19				25
September					26
October					27
November	8				28
December	15				29
Total kWh (000)	42				30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)	105				33
Average Cost per Barrel of Oil Burned (\$)	39.9000				34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)	0.1000				54

STEAM PRODUCTION PLANTS

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

Boilers

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

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)	2
VIOLA GENE	2	1965	RECIP F&M	F & M	1,200	850	1
VIOLA GENE	1	1947	RECIP	F&M	400	600	2
Total						<u><u>1,450</u></u>	

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	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				0	0	0	0	0
Total				0	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)			
1965	2,400	25	665	700	665	630	
1947	2,400	17	415	400	415	430	
Total		42	1,080	1,100	1,080	1,060	

1

2

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		

NONE

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	442	93	3,297	1
Acquired during year	48			2
Total	490	93	3,297	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)	(1)			5
Number end of year	489	93	3,297	6
Number end of year accounted for as follows:				7
In customers' use	425	65	2,585	8
In utility's use	3	3	30	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	61	25	682	12
Total end of year	489	93	3,297	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	58	45,660	1
Sodium Vapor	100	40	57,975	2
Sodium Vapor	250	21	45,080	3
Total		119	148,715	
Ornamental				
Sodium Vapor	250	26	28,379	4
Total		26	28,379	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

MAINTENANCE OF OTHER PRODUCTION PLANT (543) - DECREASE IS FROM LESS EXPENSE COMPARED TO THE PREVIOUS YEAR DUE TO A FIRE THE MUNICIPALITY HAD IN 1999.

MAINTENANCE OF LINES (572) - THE ELECTRIC UTILITY DID MAJOR WORK ON THE LINES IN 1999 RESULTING IN LESS WORK AND EXPENSE IN 2000.

OUTSIDE SERVICES EMPLOYED (923) - THE ELECTRIC UTILITY HAD LESS EXPENSE IN 2000 DUE TO GRANT APPLICATION PREPARATION FEES BEING EXPENSED IN 1999.

Substation Equipment (Page E-21)

THE UTILITY DOES NOT OWN SUBSTATION EQUIPMENT. THEREFORE INFORMATION WAS NOT PROVIDED HERE.
