



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WATERLOO WATER & LIGHT COMMISSION

Principal Office: 122 S. MONROE ST.
WATERLOO, WI 53594-1499

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATERLOO WATER & LIGHT COMMISSION

Utility Address: 122 S. MONROE ST.
WATERLOO, WI 53594-1499

When was utility organized? 12/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR EUGENE D WEIHERT
Title: UTILITY SUPERINTENDENT

Office Address:
122 S. MONROE ST.
WATERLOO, WI 53594-1499

Telephone: (920) 478 - 2260

Fax Number: (920) 478 - 9682

E-mail Address: eugene Weihert@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: MR RAYMOND ROBERTSON
Title: COMMISSION PRESIDENT

Office Address:
440 LESCHINGER ST
WATERLOO, WI 53594

Telephone: (920) 478 - 2047

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: VIRCHOW, KRAUSE & CO.

Title:

Office Address: VIRCHOW, KRAUSE & CO.

P. O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 12/31/2000

Period covered by most recent audit: 1/1/2000 - 12/31/2000

Names and titles of utility management including manager or superintendent:

Name: MR EUGENE D. WEIHERT

Title: UTILITY SUPERINTENDENT

Office Address:

122 S. MONROE ST

WATERLOO, WI 53594-1499

Telephone: (920) 478 - 2260

Fax Number: (920) 478 - 9682

E-mail Address: eugenewehert@wppisys.org

Name of utility commission/committee: Waterloo Water & Light Commission

Names of members of utility commission/committee:

MR CLIFFORD BUTZINE, COMMISSIONER

MR FRED HOLAUS, COMMISSIONER

MR DENNIS MOUNGEY, COMMISSION VICE PRESIDENT

MR HUBERT PANN, COMMISSION SECRETARY

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,753,396	3,544,960	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,345,203	3,102,850	2
Depreciation Expense (403)	175,012	142,964	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	157,365	141,016	5
Total Operating Expenses	3,677,580	3,386,830	
Net Operating Income	75,816	158,130	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	75,816	158,130	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	234	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	135,603	124,609	10
Miscellaneous Nonoperating Income (421)	174,240	169,597	11
Total Other Income	309,843	294,440	
Total Income	385,659	452,570	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	2,069	875	13
Total Miscellaneous Income Deductions	2,069	875	
Income Before Interest Charges	383,590	451,695	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	183,662	190,752	14
Amortization of Debt Discount and Expense (428)	5,098	5,352	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	7,454	12,041	17
Other Interest Expense (431)	32	19	18
Interest Charged to Construction--Cr. (432)		7,625	19
Total Interest Charges	196,246	200,539	
Net Income	187,344	251,156	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,196,458	3,013,356	20
Balance Transferred from Income (433)	187,344	251,156	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	4,701	68,054	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)	3,379,101	3,196,458	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	135,603	5
Total (Acct. 419):	135,603	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER OPERATIONS	174,240	6
Total (Acct. 421):	174,240	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
DUES & PROGRAM FEES	2,069	8
Total (Acct. 426):	2,069	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
AMORTIZATION OF LOSS ON REFUNDING DEBT	4,701	10
Total (Acct. 435)--Debit:	4,701	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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 and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	313,195	3,440,201	0	0	3,753,396	1
Less: interdepartmental sales	6,371	104,759	0	0	111,130	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	306,824	3,335,442	0	0	3,642,266	

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	65,068	74	65,142	1
Electric operating expenses	175,202	1,228	176,430	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	82,393	177	82,570	5
Merchandising and jobbing	6,001		6,001	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	14,091		14,091	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	49		49	13
Accum. prov. for depreciation of electric plant	16		16	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	1,479	(1,479)	0	18
All other accounts			0	19
Total Payroll	344,299	0	344,299	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	6,505,809	6,116,558	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,979,315	1,785,347	2
Net Utility Plant	4,526,494	4,331,211	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	4,526,494	4,331,211	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,864,582	4,917,836	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,269,072	2,182,313	6
Net Nonutility Property	2,595,510	2,735,523	
Investment in Municipality (123)	0	0	7
Other Investments (124)	374,857	380,922	8
Special Funds (125-128)	1,462,052	1,542,665	9
Total Other Property and Investments	4,432,419	4,659,110	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	141,546	157,913	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	225	175	12
Temporary Cash Investments (136)	776,726	561,683	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	442,089	428,184	15
Other Accounts Receivable (143)	10,279	16,924	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	(1,288)	0	17
Receivables from Municipality (145)	11,932	8,611	18
Materials and Supplies (151-163)	102,992	111,366	19
Prepayments (165)	16,237	15,282	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,503,314	1,300,138	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,534	41,338	24
Other Deferred Debits (182-186)	2,984	6,634	25
Total Deferred Debits	34,518	47,972	
Total Assets and Other Debits	10,496,745	10,338,431	

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)	183,690	180,674	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,379,101	3,196,458	28
Total Proprietary Capital	3,562,791	3,377,132	
LONG-TERM DEBT			
Bonds (221-222)	2,935,000	3,100,000	29
Advances from Municipality (223)	83,400	166,800	30
Other Long-Term Debt (224)	178,855	232,774	31
Total Long-Term Debt	3,197,255	3,499,574	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	260,520	241,720	33
Payables to Municipality (233)	129,298	8,316	34
Customer Deposits (235)	250	400	35
Taxes Accrued (236)	131,791	117,589	36
Interest Accrued (237)	36,632	42,008	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	11,012	11,291	40
Miscellaneous Current and Accrued Liabilities (242)	8	0	41
Total Current and Accrued Liabilities	569,511	421,324	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	11,755	11,769	43
Other Deferred Credits (253)	378,622	380,922	44
Total Deferred Credits	390,377	392,691	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	53,173	48,469	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	53,173	48,469	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,723,638	2,599,241	49
Total Liabilities and Other Credits	10,496,745	10,338,431	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,917,238	0	0	3,431,906	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)	8,901	0		147,764	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	2,926,139	0	0	3,579,670	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	423,446	0	0	1,555,869	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	423,446	0	0	1,555,869	
Net Utility Plant	2,502,693	0	0	2,023,801	

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	364,784	1,420,563			1,785,347	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	61,228	113,784			175,012	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,300				1,300	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	7,837	21,672			29,509	9
Salvage	429	829			1,258	10
Other credits (specify):						11
Adjustment		2			2	12
Total credits	70,794	136,287	0	0	207,081	13
Debits during year						14
Book cost of plant retired	11,080	920			12,000	15
Cost of removal	1,049	61			1,110	16
Other debits (specify):						17
Adjustment	3				3	18
Total debits	12,132	981	0	0	13,113	19
Balance End of Year	423,446	1,555,869	0	0	1,979,315	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	4,917,836	48,771	123,388	4,843,219	1
Other (specify):					
PROPERTY HELD FOR FUTURE USE	0	21,363		21,363	2
Total Nonutility Property (121)	4,917,836	70,134	123,388	4,864,582	
Less accum. prov. depr. & amort. (122)	2,182,313	210,147	123,388	2,269,072	3
Net Nonutility Property	2,735,523	(140,013)	0	2,595,510	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	1,288	5
Accounts written off during the year: Others		6
Total accounts written off	1,288	
Balance end of year	(1,288)	

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)			87,757		87,757	94,993	3
Total Electric Utility					87,757	94,993	

Account	Total End of Year	Amount Prior Year	
Electric utility total	87,757	94,993	1
Water utility (154)	15,235	16,373	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	102,992	111,366	

**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)				
1993 issue	4,128	181	21,199	1
1997 issue	975	181	10,335	2
Total			31,534	
Unamortized premium on debt (251)				
NONE	0	0	0	3
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	180,674	1
Changes during year (explain):		
WATER MAIN REPLACEMENT	3,016	2
Balance end of year	<u>183,690</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)	
1993 Bonds	06/23/1993	11/01/2009	4.83%	1,610,000	1
1997 Bonds	09/03/1997	11/01/2014	5.90%	1,325,000	2
Total Bonds (Account 221):				2,935,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 2,935,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 PROMISSORY NOTE	08/20/1996	08/20/2001	5.00%	83,400	1
Total for Account 223				83,400	
Other Long-Term Debt (224)					
1999 STATE TRUST FUND LOAN	03/03/1999	03/15/2003	4.75%	178,855	2
Total for Account 224				178,855	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	117,589	1
Accruals:		
Charged water department expense	63,500	2
Charged electric department expense	93,865	3
Charged sewer department expense	7,663	4
Other (explain):		
NONE		5
Total Accruals and other credits	165,028	
Taxes paid during year:		
County, state and local taxes	118,143	6
Social Security taxes	25,941	7
PSC Remainder Assessment	4,184	8
Other (explain):		
GROSS REVENUES LICENSE FEE ASSESSMENT	2,558	9
Total payments and other debits	150,826	
Balance end of year	131,791	

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
1993 & 1997 MRB's	29,311	174,551	175,875	27,987	2
Subtotal	29,311	174,551	175,875	27,987	
Advances from Municipality (223)					
None	0			0	3
1996 Promissory Note	3,440	7,454	9,191	1,703	4
Subtotal	3,440	7,454	9,191	1,703	
Other Long-Term Debt (224)					
1999 STATE TRUST FUND LOAN	9,065	9,111	11,451	6,725	5
Subtotal	9,065	9,111	11,451	6,725	
Notes Payable (231)					
Customer Deposits	192	32	7	217	6
Subtotal	192	32	7	217	
Total	42,008	191,148	196,524	36,632	

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	846,303	408,080	0	1,344,858	0	2,599,241	1
Add credits during year:							
For Services	12,825	6,686				19,511	2
For Mains	72,962					72,962	3
Other (specify):							
LINE EXTENSIONS		66,139				66,139	4
LIFT STATION				40,000		40,000	5
BOOSTER STATION	6,065					6,065	6
SPECIAL ASSESSMENTS							
Deduct charges (specify):							
GRANT AMORTIZATION				80,280		80,280	7
Balance End of Year	938,155	480,905	0	1,304,578	0	2,723,638	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

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):		
DEFERRED SPECIAL ASSESSMENTS	374,857	2
Total (Acct. 124):	374,857	
Sinking Funds (125):		
BOND RESERVE	358,235	3
CONSTRUCTION ACCOUNT	289,700	4
WWTP EQUIPMENT REPLACEMENT	721,752	5
BOND REDEMPTION	92,365	6
Total (Acct. 125):	1,462,052	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	33,299	12
Electric	349,329	13
Sewer (Regulated)		14
Other (specify):		
NON-REGULATED SEWER	59,461	15
Total (Acct. 142):	442,089	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	10,279	17
Other (specify):		
NONE		18
Total (Acct. 143):	10,279	
Receivables from Municipality (145):		
DELINQUENT BILLS ON TAX ROLL	10,969	19
PUBLIC FIRE PROTECTION TRUE-UP	963	20
Total (Acct. 145):	11,932	
Prepayments (165):		
INSURANCE	16,237	21
Total (Acct. 165):	16,237	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
MINOR ELECTRIC MATERIAL	2,984	24
Total (Acct. 184):	2,984	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
PURCHASE OF LAND	118,686	27
GARBAGE COLLECTIONS	10,612	28
Total (Acct. 233):	129,298	
Other Deferred Credits (253):		
PUBLIC BENEFITS	3,765	29
DEFERRED REVENUE	374,857	30
Total (Acct. 253):	378,622	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,691,131	3,389,568	0	0	6,080,699	1
Materials and Supplies	15,804	91,375	0	0	107,179	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	394,115	1,488,216	0	0	1,882,331	4
Customer Advances for Construction	11,643	112			11,755	5
Contributions in Aid of Construction	892,229	444,492	0	0	1,336,721	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,408,948	1,548,123	0	0	2,957,071	
Net Operating Income	40,641	35,175	0	0	75,816	8
Net Operating Income as a percent of Average Net Rate Base						
	2.88%	2.27%	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	182,182	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,287,779	3
Other (Specify):		4
Total Average Proprietary Capital	3,469,961	
Net Income		
Net Income	187,344	5
Percent Return on Proprietary Capital	5.40%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Land was purchased from the City for a new office building at a cost of \$178,028.50.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

An increase in water rates, which went into effect on November 9, 2000, will earn about a 7% rate of return starting 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

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	309,129	1
Total Sales of Water	309,129	
Other Operating Revenues		
Forfeited Discounts (470)	745	2
Miscellaneous Service Revenues (471)	419	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,902	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,066	
Total Operating Revenues	313,195	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	13,832	8
Pumping Expenses (620-633)	44,937	9
Water Treatment Expenses (640-652)	14,139	10
Transmission and Distribution Expenses (660-678)	21,716	11
Customer Accounts Expenses (901-905)	5,338	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	47,864	14
Total Operation and Maintenance Expenses	147,826	
Other Operating Expenses		
Depreciation Expense (403)	61,228	15
Amortization Expense (404-407)		16
Taxes (408)	63,500	17
Total Other Operating Expenses	124,728	
Total Operating Expenses	272,554	
NET OPERATING INCOME	40,641	

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	985	56,801	74,090	4
Commercial	129	51,703	32,620	5
Industrial	9	314,197	120,685	6
Total Metered Sales to General Customers (461)	1,123	422,701	227,395	
Private Fire Protection Service (462)	10		5,537	7
Public Fire Protection Service (463)	1		63,627	8
Other Sales to Public Authorities (464)	11	4,059	3,582	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	3,348	2,617	11
Interdepartmental Sales (467)	5	15,207	6,371	12
Total Sales of Water	1,151	445,315	309,129	

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)	
Portland Sanitary District	City limits	3,348	2,617	1
Total		3,348	2,617	

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)	63,627	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)	63,627	
Forfeited Discounts (470):		
Customer late payment charges	745	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	745	
Miscellaneous Service Revenues (471):		
MISC SALES	419	7
Total Miscellaneous Service Revenues (471)	419	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,902	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,902	
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 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)	5,156	1
Operation Labor and Expenses (601)	8,676	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		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	13,832	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	24,535	17
Pumping Labor and Expenses (624)	14,600	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	4,701	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	354	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	747	25
Total Pumping Expenses	44,937	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	6,261	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)	6,415	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	1,463	33
Total Water Treatment Expenses	14,139	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	1,975	35
Transmission and Distribution Lines Expenses (662)	1,190	36
Meter Expenses (663)	4,966	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	6,062	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	5,436	46
Maintenance of Meters (676)		47
Maintenance of Hydrants (677)	2,087	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	21,716	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	3,902	51
Customer Records and Collection Expenses (903)	1,436	52
Uncollectible Accounts (904)		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	5,338	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,731	56
Office Supplies and Expenses (921)	1,406	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	7,772	59
Property Insurance (924)	1,828	60
Injuries and Damages (925)	1,320	61
Employee Pensions and Benefits (926)	16,461	62
Regulatory Commission Expenses (928)	2,599	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	7,213	65
Rents (931)		66
Maintenance of General Plant (932)	534	67
Total Administrative and General Expenses	47,864	
 Total Operation and Maintenance Expenses	 147,826	

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		59,441	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,300	2
Net property tax equivalent		58,141	
Social Security		5,024	3
PSC Remainder Assessment		335	4
Other (specify): NONE			5
Total tax expense		<u>63,500</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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226085				3
County tax rate	mills		5.328181				4
Local tax rate	mills		11.029563				5
School tax rate	mills		13.087641				6
Voc. school tax rate	mills		1.658111				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.329581				10
Less: state credit	mills		1.917795				11
Net tax rate	mills		29.411786				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.029563				14
Combined School Tax Rate	mills		14.745752				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.775315				17
Total Tax Rate	mills		31.329581				18
Ratio of Local and School Tax to Total	dec.		0.822715				19
Total tax net of state credit	mills		29.411786				20
Net Local and School Tax Rate	mills		24.197516				21
Utility Plant, Jan. 1	\$	2,760,513	2,760,513				22
Materials & Supplies	\$	16,373	16,373				23
Subtotal	\$	2,776,886	2,776,886				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,776,886	2,776,886				26
Assessment Ratio	dec.		0.884626				27
Assessed Value	\$	2,456,506	2,456,506				28
Net Local & School Rate	mills		24.197516				29
Tax Equiv. Computed for Current Year	\$	59,441	59,441				30
Tax Equivalent per 1994 PSC Report	\$	28,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	59,441					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)	2,012		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	22,223		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	19,614	31,781	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	43,849	31,781	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	329,471	254,162	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	169,253	3,995	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,086		20
Total Pumping Plant	500,810	258,157	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,068		23
Total Water Treatment Plant	4,068	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,017		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)			2,012	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			22,223	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)	60		51,335	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	60	0	75,570	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	5,000		578,633	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			173,248	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,086	20
Total Pumping Plant	5,000	0	753,967	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,068	23
Total Water Treatment Plant	0	0	4,068	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,017	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)	83,086		26
Transmission and Distribution Mains (343)	1,253,166	116,472	27
Fire Mains (344)	0		28
Services (345)	219,900	30,372	29
Meters (346)	121,470	9,930	30
Hydrants (348)	125,491	15,345	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,805,130	172,119	
GENERAL PLANT			
Land and Land Rights (389)	38		33
Structures and Improvements (390)	7,305		34
Office Furniture and Equipment (391)	358		35
Computer Equipment (391.1)	9,989	127	36
Transportation Equipment (392)	43,133		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	48,949	1,109	39
Laboratory Equipment (395)	973		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	423		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	111,168	1,236	
Total utility plant in service directly assignable	2,465,025	463,293	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,465,025	463,293	

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)			83,086 26
Transmission and Distribution Mains (343)	2,573		1,367,065 27
Fire Mains (344)			0 28
Services (345)	815		249,457 29
Meters (346)	2,545		128,855 30
Hydrants (348)	87		140,749 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,020	0	1,971,229
GENERAL PLANT			
Land and Land Rights (389)			38 33
Structures and Improvements (390)			7,305 34
Office Furniture and Equipment (391)			358 35
Computer Equipment (391.1)			10,116 36
Transportation Equipment (392)			43,133 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			50,058 39
Laboratory Equipment (395)			973 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			423 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	112,404
Total utility plant in service directly assignable	11,080	0	2,917,238
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	11,080	0	2,917,238

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)	0			3
Wells and Springs (314)	100	2.94%	644	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	5,164	1.77%	639	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	5,264		1,283	
PUMPING PLANT				
Structures and Improvements (321)	37,706	2.44%	14,530	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	9,179	4.42%	7,535	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,086	1.00%		15
Total Pumping Plant	48,971		22,065	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	(1,966)	6.00%	244	17
Total Water Treatment Plant	(1,966)		244	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	51,821	1.87%	1,579	19
Transmission and Distribution Mains (343)	83,375	0.93%	17,032	20
Fire Mains (344)	0			21
Services (345)	52,394	2.09%	6,806	22
Meters (346)	39,857	5.03%	6,884	23
Hydrants (348)	19,258	1.59%	2,929	24
Other Transmission and Distribution Plant (349)	(2)	1.00%		25
Total Transmission and Distribution Plant	246,703		35,230	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					744	4
315					0	5
316	60				5,743	6
317					0	7
	60	0	0	0	6,487	
321	5,000				47,236	8
322					0	9
323					0	10
324					0	11
325				(1)	16,713	12
326					0	13
327					0	14
328					2,086	15
	5,000	0	0	(1)	66,035	
331					0	16
332					(1,722)	17
	0	0	0	0	(1,722)	
341					0	18
342					53,400	19
343	2,573	1,000			96,834	20
344					0	21
345	815	49		(1)	58,335	22
346	2,545		429		44,625	23
348	87			(1)	22,099	24
349					(2)	25
	6,020	1,049	429	(2)	275,291	

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)	2,228	2.25%	212	26
Office Furniture and Equipment (391)	306	1.00%		27
Computer Equipment (391.1)	3,257	26.67%	2,684	28
Transportation Equipment (392)	19,405	8.33%	5,737	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	39,437	5.83%	2,871	31
Laboratory Equipment (395)	972	1.00%		32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	207	9.17%	39	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	65,812		11,543	
Total accum. prov. directly assignable	364,784		70,365	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 364,784		 70,365	

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					2,440	26
391				(1)	305	27
391.1					5,941	28
392					25,142	29
393					0	30
394					42,308	31
395				1	973	32
396					0	33
397					246	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	77,355	
	11,080	1,049	429	(3)	423,446	
					0	38
	11,080	1,049	429	(3)	423,446	

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			30,980	30,980	1
February			32,401	32,401	2
March			33,457	33,457	3
April			35,537	35,537	4
May			39,570	39,570	5
June			41,152	41,152	6
July			42,692	42,692	7
August			41,101	41,101	8
September			40,026	40,026	9
October			41,914	41,914	10
November			37,740	37,740	11
December			36,358	36,358	12
Total for year	0	0	452,928	452,928	
Less: Measured or estimated water used in main flushing and water treatment during year				5	13
Less: Other utility use				178	14
Other utility use explanation:					15
SEWER FLUSHING; HYDRANT FLUSHING					
Water pumped into distribution system				452,745	16
Less: Water sold				445,315	17
Losses and unaccounted for				7,430	18
Percent unaccounted for to the nearest whole percent (%)				2%	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				1,684	21
Date of maximum: 6/7/2000					22
Cause of maximum:					23
SUMMER USAGE					
Minimum gallons pumped by all methods in any one day during reporting year				693	24
Date of minimum: 12/25/2000					25
Total KWH used for pumping for the year				440,600	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)	
200 S. MONROE ST.	#1	172	10	468,000	Yes	1
600 LUM AVE.	#2	249	10	720,000	Yes	2
PORTER ST.	#4	250	20	800,000	Yes	3

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	BOOSTER PUMP #1	BOOSTER PUMP #2	BOOSTER PUMP #3	1
Location	600 LUM AVE.	600 LUM AVE.	600 LUM AVE.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	CRANE DEMING	CRANE DEMING	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	300	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9 10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP #4	BOOSTER PUMP #5	WELL #1	14
Location	HIAWATHA TR.	HIAWAHTA TR.	200 S. MONROE ST.	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PACO	PACO	GOULDS	18
Year Installed	1990	1990	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	50	500	700	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	U. S. MOTOR	22 23
Year Installed	1990	1990	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	20	50	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL #2	WELL #4	1
Location	600 LUM AVE.	PORTER ST.	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS	LAYNE & BOWL	5
Year Installed	1953	1968	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	475	530	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	9 10
Year Installed	1953	1968	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	60	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	INDIAN HILLS	SQUIRE ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1967	1910	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	100	165	6
Total capacity in gallons	1,000,000	100,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	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)?	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	0.750	742	0	0	0	742	1
M	D	1.000	158	0	0	0	158	2
M	D	1.250	963	0	0	0	963	3
M	D	1.500	177	0	0	0	177	4
M	D	2.000	240	0	0	0	240	5
M	D	4.000	3,069	0	0	0	3,069	6
M	S	4.000	0	68			68	7
M	D	6.000	44,825	113	1,280	0	43,658	8
M	T	6.000	410	0	0	0	410	9
M	D	8.000	17,348	1,214	0	0	18,562	10
M	S	8.000	0	20			20	11
M	D	10.000	10,892	1,280	0	0	12,172	12
M	S	10.000	0	180			180	13
M	D	12.000	4,382	542	0	0	4,924	14
M	T	12.000	2,656	0	0	0	2,656	15
Total Within Municipality			85,862	3,417	1,280	0	87,999	
Total Utility			85,862	3,417	1,280	0	87,999	

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	167	0	4	0	163		1
M	0.750	501	1	22	0	480		2
M	1.000	322	63	0	0	385		3
M	1.250	5	0	0	0	5		4
M	1.500	17	1	0	0	18		5
M	2.000	13	0	0	0	13		6
M	3.000	4	0	0	0	4		7
M	4.000	9	0	0	0	9		8
M	6.000	11	0	0	0	11		9
Total Utility		1,049	65	26	0	1,088	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	824	30	41	0	813	66	1
0.750	314	48	7		355	49	2
1.000	79	0	0	0	79	0	3
1.500	22	2	0	0	24	2	4
2.000	21	1	0	0	22	2	5
3.000	10	0	0	0	10	0	6
4.000	8	0	0	0	8	0	7
6.000	1	1	0	0	2	1	8
8.000	1	0	0	0	1	0	9
10.000	1	0	1	0	0	0	10
Total:	1,281	82	49	0	1,314	120	

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	695	66	2	1	4	45	813	1
0.750	275	19	2	0	0	59	355	2
1.000	37	22	1	3	0	16	79	3
1.500	0	17	1	0	1	5	24	4
2.000	0	9	3	4	1	5	22	5
3.000	0	3	2	1	1	3	10	6
4.000	0	2	1	1	0	4	8	7
6.000	0	0	1	0	0	1	2	8
8.000	0	0	1	0	0	0	1	9
10.000	0	0	0	0	0	0	0	10
Total:	1,007	138	14	10	7	138	1,314	

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	143	10	1		152	2
Total Fire Hydrants	143	10	1	0	152	
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:	40
Number of distribution system valves end of year:	352
Number of distribution valves operated during year:	95

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct. 633 - This account was unusually high in 1999 due to the installation of a new starter at the well.

Water Utility Plant in Service (Page W-08)

Acct. #321 - A new building was constructed to house Well #1.

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

Accounts 328, 349, 391 and 395 are fully depreciated. I entered a depreciation rate of 1% on these accounts; otherwise I could not exit the page.

Adjustments were to correct rounded dollars to equal general ledger balances.

Reservoirs, Standpipes & Water Treatment (Page W-16)

Water Treatment Plant - Point of Application is at the three well houses. Rated capacity of the filter plant is unavailable.

Water Mains (Page W-17)

Main added during the year was financed by the City, the Utility and a developer.

Water Services (Page W-18)

One 1-1/2" copper water service was financed by the property owner at a total cost of \$1,120.09, per Cz-1.

One 3/4" copper service was added during the construction of the well house at Well #1 at a cost of \$2,800.00.

38 - 1" copper services were installed by the Treyburn Farms development at a total cost of \$11,705.28.

25 - 1" copper services were financed by the Utility at a cost of \$14,747.60

Hydrants and Distribution System Valves (Page W-20)

We are behind on the schedule for operating system valves and hydrants. We will catch up this year.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,431,434	1
Total Sales of Electricity	3,431,434	
Other Operating Revenues		
Forfeited Discounts (450)	5,132	2
Miscellaneous Service Revenues (451)	(4,201)	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,392	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	4,444	7
Total Other Operating Revenues	8,767	
Total Operating Revenues	3,440,201	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	2,834,609	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	146,004	10
Customer Accounts Expenses (901-905)	35,951	11
Sales Expenses (911-916)	5,455	12
Administrative and General Expenses (920-932)	175,358	13
Total Operation and Maintenance Expenses	3,197,377	
Other Expenses		
Depreciation Expense (403)	113,784	14
Amortization Expense (404-407)		15
Taxes (408)	93,865	16
Total Other Expenses	207,649	
Total Operating Expenses	3,405,026	
NET OPERATING INCOME	35,175	

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	5,132	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,132	
Miscellaneous Service Revenues (451):		
MISC.	(4,201)	3
Total Miscellaneous Service Revenues (451)	(4,201)	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTAL OF MISC ELECTRIC EQUIPMENT	3,392	5
Total Rent from Electric Property (454)	3,392	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT & MATERIAL CHARGES	4,444	7
Total Other Electric Revenues (456)	4,444	

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	2,834,609	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	2,834,609	
Total Power Production Expenses	2,834,609	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)		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)		51
Station Expenses (582)	17,587	52
Overhead Line Expenses (583)	26,491	53
Underground Line Expenses (584)	9,576	54
Street Lighting and Signal System Expenses (585)	7,112	55
Meter Expenses (586)	7,373	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	14,129	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	11,539	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	50,433	63
Maintenance of Underground Lines (594)	158	64
Maintenance of Line Transformers (595)		65
Maintenance of Street Lighting and Signal Systems (596)	1,606	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	146,004	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	13,846	70
Customer Records and Collection Expenses (903)	22,105	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	35,951	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	5,455	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)		77
Total Sales Expenses	5,455	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	36,790	78
Office Supplies and Expenses (921)	21,698	79
Administrative Expenses Transferred -- Credit (922)	3,740	80
Outside Services Employed (923)	26,395	81
Property Insurance (924)	4,083	82
Injuries and Damages (925)	2,856	83
Employee Pensions and Benefits (926)	49,383	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	31,172	87
Rents (931)	3,450	88
Maintenance of General Plant (932)	3,271	89
Total Administrative and General Expenses	175,358	
 Total Operation and Maintenance Expenses	3,197,377	

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		72,904	1
Social Security		14,553	2
Wisconsin Gross Receipts Tax		2,558	3
PSC Remainder Assessment		3,850	4
Other (specify): NONE			5
Total tax expense		93,865	

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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226085				3
County tax rate	mills		5.328181				4
Local tax rate	mills		11.029563				5
School tax rate	mills		13.087641				6
Voc. school tax rate	mills		1.658111				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.329581				10
Less: state credit	mills		1.917795				11
Net tax rate	mills		29.411786				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.029563				14
Combined School Tax Rate	mills		14.745752				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.775315				17
Total Tax Rate	mills		31.329581				18
Ratio of Local and School Tax to Total	dec.		0.822715				19
Total tax net of state credit	mills		29.411786				20
Net Local and School Tax Rate	mills		24.197516				21
Utility Plant, Jan. 1	\$	3,356,042	3,356,042				22
Materials & Supplies	\$	94,993	94,993				23
Subtotal	\$	3,451,035	3,451,035				24
Less: Plant Outside Limits	\$	45,205	45,205				25
Taxable Assets	\$	3,405,830	3,405,830				26
Assessment Ratio	dec.		0.884626				27
Assessed Value	\$	3,012,886	3,012,886				28
Net Local & School Rate	mills		24.197516				29
Tax Equiv. Computed for Current Year	\$	72,904	72,904				30
Tax Equivalent per 1994 PSC Report	\$	49,526					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	72,904					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)	75,271		32
Roads and Trails (359)	0		33
Total Transmission Plant	75,271	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	940		34
Structures and Improvements (361)	4,926		35
Station Equipment (362)	1,201,902		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	146,917	1,660	38
Overhead Conductors and Devices (365)	178,198	1,767	39
Underground Conduit (366)	3,790	267	40
Underground Conductors and Devices (367)	299,319	35,914	41
Line Transformers (368)	520,145	13,979	42
Services (369)	214,404	11,477	43
Meters (370)	146,091	6,922	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	133,690	9,612	47
Total Distribution Plant	2,850,322	81,598	
GENERAL PLANT			
Land and Land Rights (389)	1,553		48
Structures and Improvements (390)	64,253		49
Office Furniture and Equipment (391)	11,332		50
Computer Equipment (391.1)	43,490	2,116	51
Transportation Equipment (392)	198,878		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	41,648	1,883	54
Laboratory Equipment (395)	9,158		55
Power Operated Equipment (396)	46,674		56
Communication Equipment (397)	4,651		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)			75,271 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	75,271
DISTRIBUTION PLANT			
Land and Land Rights (360)			940 34
Structures and Improvements (361)			4,926 35
Station Equipment (362)			1,201,902 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			148,577 38
Overhead Conductors and Devices (365)		(1)	179,964 39
Underground Conduit (366)		(1)	4,056 40
Underground Conductors and Devices (367)		1	335,234 41
Line Transformers (368)	122	1	534,003 42
Services (369)	280	1	225,602 43
Meters (370)	518	(1)	152,494 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			143,302 47
Total Distribution Plant	920	0	2,931,000
GENERAL PLANT			
Land and Land Rights (389)			1,553 48
Structures and Improvements (390)			64,253 49
Office Furniture and Equipment (391)		(1)	11,331 50
Computer Equipment (391.1)			45,606 51
Transportation Equipment (392)			198,878 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			43,531 54
Laboratory Equipment (395)			9,158 55
Power Operated Equipment (396)			46,674 56
Communication Equipment (397)			4,651 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	421,637	3,999	
Total utility plant in service directly assignable	3,347,230	85,597	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	3,347,230	85,597	

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	(1)	425,635
Total utility plant in service directly assignable	920	(1)	3,431,906
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	920	(1)	3,431,906

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)	35,975	3.33%	2,507

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					38,482	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	35,975		2,507	
DISTRIBUTION PLANT				
Structures and Improvements (361)	955	3.00%	148	27
Station Equipment (362)	358,658	3.33%	40,023	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	102,249	4.00%	5,910	30
Overhead Conductors and Devices (365)	110,379	3.00%	5,372	31
Underground Conduit (366)	2,203	2.50%	98	32
Underground Conductors and Devices (367)	76,627	3.33%	10,565	33
Line Transformers (368)	151,965	3.00%	15,812	34
Services (369)	117,743	4.50%	9,900	35
Meters (370)	90,267	3.33%	4,971	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	133,732	5.00%	6,925	39
Total Distribution Plant	1,144,778		99,724	
GENERAL PLANT				
Structures and Improvements (390)	28,790	2.50%	1,606	40
Office Furniture and Equipment (391)	12,359	1.00%		41
Computer Equipment (391.1)	19,541	14.29%	6,366	42
Transportation Equipment (392)	106,616	8.33%	19,308	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	20,333	6.67%	2,841	45
Laboratory Equipment (395)	9,197	5.00%	458	46
Power Operated Equipment (396)	40,008	7.69%	2,336	47
Communication Equipment (397)	2,966	6.67%	310	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	239,810		33,225	
Total accum. prov. directly assignable	1,420,563		135,456	

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	38,482	
361					1,103	27
362					398,681	28
363					0	29
364			572		108,731	30
365			113	(1)	115,863	31
366					2,301	32
367			112	1	87,305	33
368	122			1	167,656	34
369	280	61			127,302	35
370	518		32	1	94,753	36
371					0	37
372					0	38
373					140,657	39
	920	61	829	2	1,244,352	
390					30,396	40
391				(1)	12,358	41
391.1				1	25,908	42
392					125,924	43
393					0	44
394					23,174	45
395					9,655	46
396					42,344	47
397					3,276	48
398					0	49
399					0	50
	0	0	0	0	273,035	
	920	61	829	2	1,555,869	

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>1,420,563</u></u>		<u><u>135,456</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
	920	61	829	2	1,555,869

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)	2.01	27.25	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
26.4 KV		0.93	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		7.27	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	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	12	11
Nonfarm	137	12
Total	149	13
Total customers on rural lines at end of year	149	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	11,419	Wednesday	01/26/2000	10:00	6,028	1
February	02	11,158	Wednesday	02/16/2000	12:00	5,880	2
March	03	10,933	Wednesday	03/22/2000	11:00	5,855	3
April	04	10,987	Wednesday	04/12/2000	11:00	5,543	4
May	05	10,974	Tuesday	05/09/2000	12:00	5,677	5
June	06	11,512	Thursday	06/08/2000	14:00	5,844	6
July	07	11,983	Tuesday	07/11/2000	14:00	6,191	7
August	08	12,539	Wednesday	08/09/2000	13:00	6,554	8
September	09	11,827	Friday	09/01/2000	00:00	5,951	9
October	10	11,107	Wednesday	10/18/2000	13:00	6,295	10
November	11	11,528	Tuesday	11/14/2000	11:00	6,127	11
December	12	11,494	Wednesday	12/13/2000	12:00	6,442	12
Total		137,461				72,387	

System Name Wisconsin Public Power, Inc.

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power, Inc.

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	72,387	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	72,387	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	69,295	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	69,295	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,092	27
Total Energy Losses	3,092	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.2715%	29
Total Disposition of Energy	72,387	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	1,423	12,771	1
Total Sales for Residential Sales		1,423	12,771	
Commercial & Industrial				
SMALL POWER	CP-1	14	4,708	2
LARGE POWER	CP-2	9	15,426	3
INDUSTRIAL POWER	CP-3	4	28,482	4
GENERAL	GS-1	259	7,462	5
Total Sales for Commercial & Industrial		286	56,078	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	446	6
Total Sales for Public Street & Highway Lighting		2	446	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,711	69,295	

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)	
0	0	664,211	39,566	703,777	1
0	0	664,211	39,566	703,777	
15,510	18,611	236,576	14,555	251,131	2
40,297	43,024	705,049	47,843	752,892	3
67,877	67,012	1,195,315	89,041	1,284,356	4
0	0	371,768	22,976	394,744	5
123,684	128,647	2,508,708	174,415	2,683,123	
0	0	43,223	1,311	44,534	6
0	0	43,223	1,311	44,534	
				0	7
0	0	0	0	0	
123,684	128,647	3,216,142	215,292	3,431,434	

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	Sub-station				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	26.4 kV				4
Point of Metering	Sub-station				5
Total of 12 Monthly Maximum Demands -- kW	137,461				6
Average load factor	72.1370%				7
Total Cost of Purchased Power	2,834,609				8
Average cost per kWh	0.0392				9
On-Peak Hours (if applicable)	7:00 am - 9:00 pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,762	3,265			12
February	2,842	3,039			13
March	2,936	2,919			14
April	2,560	2,983			15
May	2,800	2,877			16
June	2,886	2,958			17
July	2,746	3,446			18
August	3,329	3,224			19
September	2,661	3,290			20
October	3,008	3,287			21
November	2,887	3,240			22
December	2,820	3,622			23
Total kWh (000)	34,237	38,150			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	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)		42
Kind of Coal Used		43
Average BTU per Pound		44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	█	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		48
Based on Total Coal Used at Plant		49
Based on Coal Used Solely in Electric Generation		50
Average BTU per kWh Net Generation		51
Total Cost of Fuel (Oil and/or Coal)		52
per kWh Net Generation (\$)		53
		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	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				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	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		Total	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Eastside	Main	Perry	Westside	1
Voltage--High Side	24,900	26,400	26,400	26,400	2
Voltage--Low Side	4,160	4,160	480	4,160	3
Num. Main Transformers in Operation	1	1	4	1	4
Capacity of Transformers in kVA	5,000	5,000	9,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					11
Voltage--High Side					12
Voltage--Low Side					13
Num. of Main Transformers in Operation					14
Capacity of Transformers in kVA					15
Number of Spare Transformers on Hand					16
15-Minute Maximum Demand in kW					17
Dt and Hr of Such Maximum Demand					18
					19
Kwh Output					20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					21
Voltage--High Side					22
Voltage--Low Side					23
Num. of Main Transformers in Operation					24
Capacity of Transformers in kVA					25
Number of Spare Transformers on Hand					26
15-Minute Maximum Demand in kW					27
Dt and Hr of Such Maximum Demand					28
					29
Kwh Output					30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,940	485	43,494	1
Acquired during year	52	4	337	2
Total	1,992	489	43,831	3
Retired during year	24	1	15	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,968	488	43,816	6
Number end of year accounted for as follows:				7
In customers' use	1,751	373	31,444	8
In utility's use	23	29	6,153	9
Inactive transformers on system				10
Locked meters on customers' premises	10			11
In stock	184	86	6,219	12
Total end of year	1,968	488	43,816	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				
Fluorescent	160	120	96,474	1
Mercury Vapor	250	179	241,790	2
Sodium Vapor	150	79	64,316	3
Total		378	402,580	
Ornamental				
Mercury Vapor	175	12	10,046	4
Mercury Vapor	250	3	4,050	5
Sodium Vapor	100	22	8,862	6
Sodium Vapor	150	24	19,536	7
Total		61	42,494	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Acct. 593 - This account was high due to increased projects in conjunction with street repairs as well as to fix problem areas.

Electric Utility Plant in Service (Page E-06)

Adjustments were to correct rounded dollars to equal general ledger balances.

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

Account #391 is fully depreciated. I entered 1% depreciation rate; otherwise I could not exit the page.

Adjustments were to correct rounded dollars to equal general ledger balances.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	566,445	1
Total Sewage Operating Revenues	566,445	
Other Operating Revenues		
Forfeited Discounts (631)	1,698	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	702	6
Amortization of Construction Grants (636)	80,280	7
Total Other Operating Revenues	82,680	
Total Operating Revenues	649,125	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	199,733	8
Maintenance Expenses (831-834)	34,206	9
Customer Accounting & Collection Expenses (840-843)	6,158	10
Administrative and General Expenses (850-857)	41,230	11
Total Operation and Maintenance Expenses	281,327	
Other Operating Expenses		
Depreciation Expense (403)	185,895	12
Amortization Expense (404)		13
Taxes (408)	7,663	14
Total Other Operating Expenses	193,558	
Total Operating Expenses	474,885	
NET OPERATING INCOME	174,240	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	980	53,712	296,457	5
Commercial Revenues	126	24,360	111,078	6
Industrial Revenues	9	16,055	114,764	7
Revenues from Public Authorities	10	3,329	14,620	8
Total Measured Service to General Customers (622)	1,125	97,456	536,919	
Service to Public Authorities (623)				9
Service to Other Systems (624)	1	3,777	15,825	10
Other Sewerage Service (625)	4	1,512	13,701	11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	1,130	102,745	566,445	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,698	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,698	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISC SALES	702	6
Total Miscellaneous Operating Revenues (635)	702	
Amortization of Construction Grants (636):		
MONTHLY ACCRUAL TO AMORTIZE GRANTS	80,280	7
Total Amortization of Construction Grants (636)	80,280	

SEWER 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)	
OPERATION EXPENSES		
Supervision and Labor (820)	60,044	1
Power and Fuel for Pumping (821)	83,106	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	747	4
Phosphorous Removal Chemicals (824)	10,713	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	45,123	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	199,733	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)	5,258	12
Maintenance of Treatment and Disposal Plant Equipment (833)	20,601	13
Maintenance of General Plant Structures and Equipment (834)	8,347	14
Total Maintenance Expenses	34,206	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	2,939	15
Flat Rate Inspections (841)		16
Meter Reading (842)	3,219	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	6,158	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	4,064	19
Office Supplies and Expenses (851)	3,108	20
Outside Services Employed (852)	3,137	21
Insurance Expense (853)	3,514	22
Employees Pensions and Benefits (854)	20,793	23

SEWER 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)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	6,614 25
Rents (857)	26
Total Administrative and General Expenses	<u>41,230</u>
Total Operation and Maintenance Expenses	<u><u>281,327</u></u>

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		6,363	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,300	2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		<u>7,663</u>	

SEWER 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	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	41,430		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	34,736	40,000	16
Total Collection System Pumping Installations	76,166	40,000	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	400		17
Structures and Improvements (331)	2,383,443	3,995	18
Preliminary Treatment Equipment (332)	226,969		19
Primary Treatment Equipment (333)	59,987	1,551	20
Secondary Treatment Equipment (334)	1,033,200		21
Advanced Treatment Equipment (335)	223,197		22
Chlorination Equipment (336)	53,730		23
Sludge Treatment and Disposal Equipment (337)	213,482		24
Plant Site Piping (338)	348,047		25
Flow Metering and Monitoring Equipment (339)	64,242		26
Outfall Sewer Pipes (340)	0		27

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			41,430 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			74,736 16
Total Collection System Pumping Installations	0	0	116,166
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			400 17
Structures and Improvements (331)			2,387,438 18
Preliminary Treatment Equipment (332)			226,969 19
Primary Treatment Equipment (333)			61,538 20
Secondary Treatment Equipment (334)			1,033,200 21
Advanced Treatment Equipment (335)			223,197 22
Chlorination Equipment (336)			53,730 23
Sludge Treatment and Disposal Equipment (337)	123,388		90,094 24
Plant Site Piping (338)			348,047 25
Flow Metering and Monitoring Equipment (339)			64,242 26
Outfall Sewer Pipes (340)			0 27

SEWER 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)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	45,296		28
Total Treatment and Disposal Plant	4,651,993	5,546	
GENERAL PLANT			
Land and Land Rights (370)	34		29
Structures and Improvements (371)	3,038		30
Office Furniture and Equipment (372)	1,084		31
Computer Equipment (372.1)	14,402	2,501	32
Transportation Equipment (373)	28,965		33
Other General Equipment (379)	142,155	723	34
Other Tangible Property (390)	0		35
Total General Plant	189,678	3,224	
Total utility plant in service directly assignable	4,917,837	48,770	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,917,837	48,770	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			45,296 28
Total Treatment and Disposal Plant	123,388	0	4,534,151
GENERAL PLANT			
Land and Land Rights (370)			34 29
Structures and Improvements (371)			3,038 30
Office Furniture and Equipment (372)			1,084 31
Computer Equipment (372.1)		(1)	16,902 32
Transportation Equipment (373)		1	28,966 33
Other General Equipment (379)			142,878 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	192,902
Total utility plant in service directly assignable	123,388	0	4,843,219
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	123,388	0	4,843,219

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE