



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: BOSCOBEL MUNICIPAL UTILITIES

Principal Office: 1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805

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:** BOSCOBEL MUNICIPAL UTILITIES

**Utility Address:** 1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805

**When was utility organized?** 1/1/1899

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** ARLIE HARRIS

**Title:** CITY CLERK

**Office Address:**

1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805

**Telephone:** (608) 375 - 5002

**Fax Number:** (608) 375 - 4750

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

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

**Name:** VIG & ASSOCIATES, LLC

**Title:**

**Office Address:** VIG & ASSOCIATES, LLC

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

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** VIG & ASSOCIATES, LLC

**Title:**

**Office Address:** VIG & ASSOCIATES, LLC  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:**

**Date of most recent audit report:** 2/8/2001

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

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

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**Name:** MR MICHAEL REYNOLDS

**Title:** CITY ENGINEER/DIRECTOR OF PUBLIC WORKS

**Office Address:**  
1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805

**Telephone:** (608) 375 - 5002

**Fax Number:** (608) 375 - 4750

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

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**Name of utility commission/committee:** BOARD OF PUBLIC WORKS

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

- JAMIE GOLDSMITH
- MR JEFF HANKE
- MR JOHN MCNAMEE
- MR MICHAEL REYNOLDS
- MR LIONEL SCHLUMP
- MR JERRY WAGNER
- MR EDWARD WALTZ, JR

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

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,433,686	2,312,089	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,897,152	1,758,435	2
Depreciation Expense (403)	175,343	178,605	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	135,692	124,133	5
<b>Total Operating Expenses</b>	<b>2,208,187</b>	<b>2,061,173</b>	
<b>Net Operating Income</b>	<b>225,499</b>	<b>250,916</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>225,499</b>	<b>250,916</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	71,169	49,159	10
Miscellaneous Nonoperating Income (421)	0	4,089	11
<b>Total Other Income</b>	<b>71,169</b>	<b>53,248</b>	
<b>Total Income</b>	<b>296,668</b>	<b>304,164</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>296,668</b>	<b>304,164</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	67,205	68,089	14
Amortization of Debt Discount and Expense (428)	3,782	3,782	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>70,987</b>	<b>71,871</b>	
<b>Net Income</b>	<b>225,681</b>	<b>232,293</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,321,430	2,092,071	20
Balance Transferred from Income (433)	225,681	232,293	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	2,934	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,547,111</b>	<b>2,321,430</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST AND DIVIDEND INCOME ON TEMPORARY INVESTMENTS	71,169	5
<b>Total (Acct. 419):</b>	<b>71,169</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### 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	382,315	2,051,371	0	0	2,433,686	1
Less: interdepartmental sales	0	6,374	0	0	6,374	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>382,315</b>	<b>2,044,997</b>	<b>0</b>	<b>0</b>	<b>2,427,312</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	49,565		49,565	1
Electric operating expenses	98,971		98,971	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	380		380	8
Electric utility plant accounts	15,044		15,044	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>163,960</b>	<b>0</b>	<b>163,960</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,059,754	5,909,547	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,654,382	2,618,317	<b>2</b>
<b>Net Utility Plant</b>	<b>3,405,372</b>	<b>3,291,230</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	575,514	711,815	<b>7</b>
<b>Total Other Property and Investments</b>	<b>575,514</b>	<b>711,815</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	130	1,791	<b>8</b>
Temporary Cash Investments (132)	507,273	478,165	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	228,926	198,673	<b>11</b>
Other Accounts Receivable (143)	16,471	13,578	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	132,166	27,418	<b>14</b>
Materials and Supplies (150)	74,433	73,683	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>959,399</b>	<b>793,308</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	24,264	28,046	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	14,658	17,410	<b>20</b>
<b>Total Deferred Debits</b>	<b>38,922</b>	<b>45,456</b>	
<b>Total Assets and Other Debits</b>	<b>4,979,207</b>	<b>4,841,809</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	205,879	205,879	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,547,111	2,321,430	23
<b>Total Proprietary Capital</b>	<b>2,752,990</b>	<b>2,527,309</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,198,848	1,358,405	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,198,848</b>	<b>1,358,405</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	141,489	120,452	28
Payables to Municipality (233)	103,832	55,493	29
Customer Deposits (235)	1,859	2,555	30
Taxes Accrued (236)	112,673	115,959	31
Interest Accrued (237)	14,799	17,049	32
Other Current and Accrued Liabilities (238)	3,439	3,082	33
<b>Total Current and Accrued Liabilities</b>	<b>378,091</b>	<b>314,590</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	7,773	0	36
<b>Total Deferred Credits</b>	<b>7,773</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	641,505	641,505	41
<b>Total Liabilities and Other Credits</b>	<b>4,979,207</b>	<b>4,841,809</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	3,082,688	0	0	2,977,066	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	3,082,688	0	0	2,977,066	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	724,163	0	0	1,930,219	10
<b>Total Accumulated Provision</b>	724,163	0	0	1,930,219	
<b>Net Utility Plant</b>	2,358,525	0	0	1,046,847	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	671,675	1,946,642			<b>2,618,317</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	59,471	115,872			<b>175,343</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,696				<b>3,696</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		15,499			<b>15,499</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>63,167</b>	<b>131,371</b>	<b>0</b>	<b>0</b>	<b>194,538</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	10,679	147,794			<b>158,473</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>10,679</b>	<b>147,794</b>	<b>0</b>	<b>0</b>	<b>158,473</b>	<b>19</b>
<b>Balance End of Year</b>	<b>724,163</b>	<b>1,930,219</b>	<b>0</b>	<b>0</b>	<b>2,654,382</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			62,536		62,536	61,350	2
<b>Total Electric Utility</b>					<b>62,536</b>	<b>61,350</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	62,536	61,350	1
Water utility	11,897	12,333	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>74,433</b>	<b>73,683</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1991 ISSUE	2,000	428	6,000	1
1993 ISSUE	1,676	428	16,757	2
1998 ISSUE	107	428	1,507	3
<b>Total</b>			<b>24,264</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	205,879	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>205,879</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 REFUNDING BONDS	07/07/1991	10/01/2003	6.80%	260,000	<b>1</b>
1998 REFUNDING BONDS	11/30/1998	10/01/2008	4.34%	466,919	<b>2</b>
1993 JOINT REFUNDING BOND 1979 ISSUE	11/30/1998	10/01/2006	4.28%	471,929	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>1,198,848</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	115,959	1
<b>Accruals:</b>		
Charged water department expense	61,388	2
Charged electric department expense	74,304	3
Charged sewer department expense	1,834	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>137,526</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	121,194	6
Social Security taxes	13,704	7
PSC Remainder Assessment	3,068	8
<b>Other (explain):</b>		
Wisconsin License Fee	2,846	9
<b>Total payments and other debits</b>	<b>140,812</b>	
<b>Balance end of year</b>	<b>112,673</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1991 REFUNDING	5,996	22,673	23,985	4,684	1
1998 NOTE	0	1,256	1,256	0	2
1998 REFUNDING JOINT ELECTRIC AND WATERWORKS	5,790	22,419	23,159	5,050	3
1998 REFUNDING WATERWORKS	5,263	20,857	21,055	5,065	4
<b>Subtotal</b>	<b>17,049</b>	<b>67,205</b>	<b>69,455</b>	<b>14,799</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>17,049</b>	<b>67,205</b>	<b>69,455</b>	<b>14,799</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	395,880	245,625	0	0	0	<b>641,505</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>395,880</b>	<b>245,625</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>641,505</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
DEPRECIATION FUND	385,390	3
REDEMPTION AND RESERVE ACCOUNT	190,124	4
<b>Total (Acct. 125):</b>	<b>575,514</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	29,222	6
Electric	199,704	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>228,926</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
WATER OTHER ACCOUNTS RECEIVABLE	650	12
ELECTRIC OTHER ACCOUNTS RECEIVABLE	15,821	13
<b>Total (Acct. 143):</b>	<b>16,471</b>	
<b>Receivables from Municipality (145):</b>		
ELECTRIC DUE FROM GENERAL - TAXES	690	14
WATER DUE FROM GENERAL - PUBLIC FIRE PROTECTION	9,734	15
WATER DUE FROM SEWER - WS ALLOCATION	17,637	16
WATER DUE FROM GENERAL	104,105	17
<b>Total (Acct. 145):</b>	<b>132,166</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
ENERGY CONSERVATION COSTS	9,153	20
WATER RESERVOIR PAINTING	5,505	21
<b>Total (Acct. 183):</b>	<b>14,658</b>	
<b>Payables to Municipality (233):</b>		
ELECTRIC DUE TO GENERAL	103,832	22
<b>Total (Acct. 233):</b>	<b>103,832</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFIT CHARGES	7,773	23
<b>Total (Acct. 253):</b>	<b>7,773</b>	

**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.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	3,060,459	2,924,191	0	0	<b>5,984,650</b>	<b>1</b>
Materials and Supplies	12,115	61,943	0	0	<b>74,058</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	697,919	1,938,430	0	0	<b>2,636,349</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	395,880	245,625	0	0	<b>641,505</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,978,775</b>	<b>802,079</b>	<b>0</b>	<b>0</b>	<b>2,780,854</b>	
Net Operating Income	112,622	112,877	0	0	<b>225,499</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.69%</b>	<b>14.07%</b>	<b>N/A</b>	<b>N/A</b>	<b>8.11%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	205,879	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,434,270	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,640,149</b>	
<b>Net Income</b>		
Net Income	225,681	5
 <b>Percent Return on Proprietary Capital</b>	 <b>8.55%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

The City upgraded it's downtown substation in 2000.

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## FINANCIAL SECTION FOOTNOTES

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

A/C 183 - Water tower painting and cleaning deferred over 8 1/2 years.

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### Signature Page (Page ii)

(Vig & Associates LLC Letterhead)

To the Mayor and Members of the  
Council of the City of Boscobel  
Boscobel, Wisconsin 53805

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

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

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

Vig & Associates LLC  
March 28, 2001

### FINANCIAL SECTION FOOTNOTES

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

July 20, 2001

Mr. Arlie Harris, City Clerk  
Boscobel Municipal Utilities  
1006 Wisconsin Avenue  
Boscobel, WI 53805-1596

2000 Analytical Review DWCCA-650-ELE

Dear Mr. Harris:

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

1. On Page F-19, \$104,105 is reported in Account 145, Receivables from Municipality as "water due from general" and \$103,832 is reported in Account 233, Payables to Municipality as "electric due to general." Please provide more detail to explain the nature of the amounts due to and due from the general fund.
2. On Page W-17, the two 6-inch public authority meters are not reported as tested. The Wisconsin Administrative Code requires that meters 6-inch and larger in use be tested annually. Please explain why these meters were not tested.
3. Enclosed is our copy of the Public Fire Protection Service Charge calculation. It appears from comparing our calculation with the amount reported on Page W-4, that the municipality was undercharged by \$1,006. Please use our method of calculation in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3766. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Elaine Engelke

response received 8/13/01 from Heidi Davidson, Vig & Assoc ele:

1. Net between water/electric is only \$273. ok
  2. The 6-inch meters will now be tested annually.
  3. PFP was calculated incorrectly. Will be corrected in 2001.
-

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	375,921	1
<b>Total Sales of Water</b>	<b>375,921</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,394	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>6,394</b>	
<b>Total Operating Revenues</b>	<b>382,315</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	22,714	9
Water Treatment Expenses (630-635)	6,579	10
Transmission and Distribution Expenses (640-655)	32,254	11
Customer Accounts Expenses (901-904)	14,883	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	72,404	14
<b>Total Operation and Maintenance Expenses</b>	<b>148,834</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	59,471	15
Amortization Expense (404-407)		16
Taxes (408)	61,388	17
<b>Total Other Operating Expenses</b>	<b>120,859</b>	
<b>Total Operating Expenses</b>	<b>269,693</b>	
<b>NET OPERATING INCOME</b>	<b>112,622</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,023	50,520	155,480	4
Commercial	164	21,556	51,455	5
Industrial	3	316	2,561	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,190</b>	<b>72,392</b>	<b>209,496</b>	
Private Fire Protection Service (462)	9		5,425	7
Public Fire Protection Service (463)	1		128,520	8
Other Sales to Public Authorities (464)	33	19,272	32,480	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,233</b>	<b>91,664</b>	<b>375,921</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	128,520	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>128,520</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,641	10
<b>Other (specify):</b>		
RECONNECT FEES	135	11
WATER TAPPING FEES	1,599	12
MISCELLANEOUS	19	13
<b>Total Other Water Revenues (474)</b>	<b>6,394</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		14
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	1,375	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	15,325	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	6,014	9
<b>Total Pumping Expenses</b>	<b>22,714</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	1,899	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	4,680	13
<b>Total Water Treatment Expenses</b>	<b>6,579</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	11,478	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,307	16
Maintenance of Mains (651)	9,605	17
Maintenance of Services (652)	2,997	18
Maintenance of Meters (653)	2,402	19
Maintenance of Hydrants (654)	4,465	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>32,254</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,783	<b>22</b>
Accounting and Collecting Labor (902)	9,819	<b>23</b>
Supplies and Expenses (903)	281	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>14,883</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	14,803	<b>27</b>
Office Supplies and Expenses (921)	8,780	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	6,166	<b>30</b>
Property Insurance (924)	2,887	<b>31</b>
Injuries and Damages (925)	1,770	<b>32</b>
Employee Pensions and Benefits (926)	32,173	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	3,427	<b>35</b>
Transportation Expenses (933)	821	<b>36</b>
Maintenance of General Plant (935)	1,577	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>72,404</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>148,834</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		57,839	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,834	2
<b>Net property tax equivalent</b>		<b>56,005</b>	
Social Security		4,861	3
PSC Remainder Assessment		522	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>61,388</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.213052				3
County tax rate	mills		4.708170				4
Local tax rate	mills		9.946485				5
School tax rate	mills		9.028561				6
Voc. school tax rate	mills		1.878830				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.775098</b>				<b>10</b>
Less: state credit	mills		1.237819				11
<b>Net tax rate</b>	mills		<b>24.537279</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.946485</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.907391</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.853876</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.775098</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.809071</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.537279</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.852393</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,038,231	3,038,231				22
Materials & Supplies	\$	12,333	12,333				23
<b>Subtotal</b>	\$	<b>3,050,564</b>	<b>3,050,564</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,050,564</b>	<b>3,050,564</b>				<b>26</b>
Assessment Ratio	dec.		0.955055				27
<b>Assessed Value</b>	\$	<b>2,913,456</b>	<b>2,913,456</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.852393</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>57,839</b>	<b>57,839</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	50,896					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>57,839</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	14,285		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)	87,293		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>101,578</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	194,248		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	26,545		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	100,096		17
Diesel Pumping Equipment (326)	3,415		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>324,304</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,920		23
<b>Total Water Treatment Plant</b>	<b>12,920</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,346		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			14,285	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)			87,293	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>101,578</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			194,248	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			26,545	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			100,096	17
Diesel Pumping Equipment (326)			3,415	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>324,304</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,920	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>12,920</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,346	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	627,841		26
Transmission and Distribution Mains (343)	1,254,107	36,492	27
Fire Mains (344)	3,428		28
Services (345)	277,238	2,732	29
Meters (346)	144,058	13,850	30
Hydrants (348)	159,515		31
Other Transmission and Distribution Plant (349)	302		32
<b>Total Transmission and Distribution Plant</b>	<b>2,467,835</b>	<b>53,074</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,504		34
Office Furniture and Equipment (391)	5,404		35
Computer Equipment (391.1)	4,542		36
Transportation Equipment (392)	41,242		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	13,771	2,062	39
Laboratory Equipment (395)	602		40
Power Operated Equipment (396)	61,626		41
Communication Equipment (397)	2,903		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>131,594</b>	<b>2,062</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,038,231</b>	<b>55,136</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,038,231</b>	<b>55,136</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			627,841 26
Transmission and Distribution Mains (343)	2,529		1,288,070 27
Fire Mains (344)			3,428 28
Services (345)	150		279,820 29
Meters (346)	8,000		149,908 30
Hydrants (348)			159,515 31
Other Transmission and Distribution Plant (349)			302 32
<b>Total Transmission and Distribution Plant</b>	<b>10,679</b>	<b>0</b>	<b>2,510,230</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,504 34
Office Furniture and Equipment (391)			5,404 35
Computer Equipment (391.1)			4,542 36
Transportation Equipment (392)			41,242 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,833 39
Laboratory Equipment (395)			602 40
Power Operated Equipment (396)			61,626 41
Communication Equipment (397)			2,903 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>133,656</b>
<b>Total utility plant in service directly assignable</b>	<b>10,679</b>	<b>0</b>	<b>3,082,688</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>10,679</b>	<b>0</b>	<b>3,082,688</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,247	9,247	1
February			9,161	9,161	2
March			9,063	9,063	3
April			9,652	9,652	4
May			10,584	10,584	5
June			8,114	8,114	6
July			9,167	9,167	7
August			9,336	9,336	8
September			8,670	8,670	9
October			8,517	8,517	10
November			8,087	8,087	11
December			9,423	9,423	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>109,021</b>	<b>109,021</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				8	13
Less: Other utility use				1,700	14
Other utility use explanation:					15
Ditch settling					
Water pumped into distribution system				107,313	16
Less: Water sold				91,664	17
Losses and unaccounted for				15,649	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				650	21
Date of maximum: 5/7/2000					22
Cause of maximum:					23
Filling swimming pool, and pumping into system					
Minimum gallons pumped by all methods in any one day during reporting year				57	24
Date of minimum: 12/13/2000					25
Total KWH used for pumping for the year				248,126	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
PARK STREET	2	715	16	1	No	<b>1</b>
WISCONSIN AVENUE	3	80	16	720,000	Yes	<b>2</b>
AIRPORT ROAD	4	120	16	1,080,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	2	3	4	1
Location	PARK STREET	WISCONSIN AVENUE	AIRPORT ROAD	2
Purpose	P	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	BARKER PEERLESS	NATIONAL PUMP	5
Year Installed	1956	1972	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	500	750	8
Pump Motor or Standby Engine Mfr	A.O. SMITHWAY	US MOTORS	US MOTORS	10
Year Installed	1956	1972	1984	11
Type	OTHER	OTHER	OTHER	12
Horsepower	60	50	20	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	<b>3</b>
Year constructed	1939	1984	1998	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	155	35	215	<b>6</b>
Total capacity in gallons	200,000	500,000	400,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.250	1,227	0	0	0	1,227	1	
P	D	1.250	102	0	0	0	102	2	
M	D	1.500	60	0	0	0	60	3	
M	D	2.000	125	0	0	0	125	4	
M	D	4.000	5,845	0	0	0	5,845	5	
P	D	4.000	121	0	0	0	121	6	
M	D	6.000	39,083	0	495	0	38,588	7	
P	D	6.000	34,820	0	0	0	34,820	8	
M	D	8.000	11,429	0	0	0	11,429	9	
P	D	8.000	16,880	505	0	0	17,385	10	
M	D	10.000	3,497	0	0	0	3,497	11	
M	D	12.000	2,430	0	0	0	2,430	12	
P	D	12.000	11,618	0	0	0	11,618	13	
M	D	14.000	1,287	0	0	0	1,287	14	
M	D	16.000	558	0	0	0	558	15	
P	D	16.000	1,115	0	0	0	1,115	16	
<b>Total Within Municipality</b>			<b>130,197</b>	<b>505</b>	<b>495</b>	<b>0</b>	<b>130,207</b>		
<b>Total Utility</b>			<b>130,197</b>	<b>505</b>	<b>495</b>	<b>0</b>	<b>130,207</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	937	0	1	0	936	33	1
P	0.750	3	0	0	0	3		2
P	1.000	4	0	0	0	4		3
M	1.000	398	5	0	0	403	118	4
P	1.250	2	0	0	0	2		5
M	1.250	2	1	0	0	3		6
P	1.500	4	0	0	0	4		7
M	1.500	13	0	0	0	13		8
P	2.000	10	0	0	0	10		9
M	2.000	18	0	0	0	18		10
M	3.000	3	0	0	0	3		11
P	4.000	3	0	0	0	3		12
M	4.000	3	0	0	0	3		13
M	6.000	1	0	0	0	1		14
P	6.000	2	1	0	0	3		15
M	8.000	1	0	0	0	1		16
P	8.000	1	0	0	0	1		17
P	12.000	1	0	0	0	1		18
<b>Total Utility</b>		<b>1,406</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>1,412</b>	<b>151</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,300	150	198	0	1,252	93	1
0.750	20	0	0	0	20	0	2
1.000	30	1	1	0	30	1	3
1.250	6	0	0	0	6	0	4
1.500	20	0	0	1	21	0	5
2.000	11	0	1	0	10	0	6
3.000	4	0	0	0	4	0	7
4.000	1	0	0	0	1	0	8
6.000	2	0	0	0	2	0	9
<b>Total:</b>	<b>1,394</b>	<b>151</b>	<b>200</b>	<b>1</b>	<b>1,346</b>	<b>94</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,004	120	0	16	0	112	1,252	1
0.750	17	2	0	1	0	0	20	2
1.000	4	22	0	2	0	2	30	3
1.250	0	4	0	2	0	0	6	4
1.500	0	17	0	4	0	0	21	5
2.000	0	4	0	6	0	0	10	6
3.000	0	0	1	3	0	0	4	7
4.000	0	0	1	0	0	0	1	8
6.000	0	0	0	2	0	0	2	9
<b>Total:</b>	<b>1,025</b>	<b>169</b>	<b>2</b>	<b>36</b>	<b>0</b>	<b>114</b>	<b>1,346</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0			0	1
Within Municipality	207	0			207	2
<b>Total Fire Hydrants</b>	<b>207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>207</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	

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

Number of hydrants operated during year:	200
Number of distribution system valves end of year:	388
Number of distribution valves operated during year:	75

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-15)

WATER MAINS ADDED DURING THE YEAR WERE FINANCED THROUGH INTERNAL FUNDS.

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### Water Services (Page W-16)

WATER SERVICES ADDED DURING THE YEAR WERE FINANCED THROUGH INTERNAL FUNDS.

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### Meters (Page W-17)

Adjustment necessary to correct property records at 12/31/00.

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### Hydrants and Distribution System Valves (Page W-18)

THE NUMBER OF DISTRIBUTION VALVES OPERATED DURING THE YEAR WAS LESS THAN 50% OF THE NUMBER IN SERVICE BECAUSE THE MANPOWER NEEDED FOR THE TESTING WAS NOT AVAILABLE DURING 2000. THE UTILITY INTENDS TO OPERATE THOSE NOT OPERATEI DURING 2000 IN 2001.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	2,036,577	1
<b>Total Sales of Electricity</b>	<b>2,036,577</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	6,874	2
Miscellaneous Service Revenues (451)	255	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	5,740	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,925	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>14,794</b>	
<b>Total Operating Revenues</b>	<b>2,051,371</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,509,478	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	64,612	11
Customer Accounts Expenses (901-904)	41,028	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	133,200	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,748,318</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	115,872	15
Amortization Expense (404-407)		16
Taxes (408)	74,304	17
<b>Total Other Expenses</b>	<b>190,176</b>	
<b>Total Operating Expenses</b>	<b>1,938,494</b>	
<b>NET OPERATING INCOME</b>	<b>112,877</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	6,874	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>6,874</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NSF CHARGES, ETC.	255	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>255</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL	5,740	5
<b>Total Rent from Electric Property (454)</b>	<b>5,740</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
RECONNECT FEES	1,925	7
<b>Total Other Electric Revenues (456)</b>	<b>1,925</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,509,478	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>1,509,478</b>	
<b>Total Power Production Expenses</b>	<b>1,509,478</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	14,029	21
Line and Station Supplies and Expenses (562)	22,950	22
Street Lighting and Signal System Expenses (565)	2,959	23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	(431)	27
Maintenance of Lines (572)	19,467	28
Maintenance of Line Transformers (573)	1,154	29
Maintenance of Street Lighting and Signal Systems (574)	122	30
Maintenance of Meters (575)	4,362	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>64,612</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	26,177	33
Accounting and Collecting Labor (902)	13,530	34
Supplies and Expenses (903)	1,321	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<b>41,028</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	25,413	<b>38</b>
Office Supplies and Expenses (921)	13,597	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	24,709	<b>41</b>
Property Insurance (924)	2,671	<b>42</b>
Injuries and Damages (925)	2,717	<b>43</b>
Employee Pensions and Benefits (926)	47,633	<b>44</b>
Regulatory Commission Expenses (928)	890	<b>45</b>
Miscellaneous General Expenses (930)	10,304	<b>46</b>
Transportation Expenses (933)	2,464	<b>47</b>
Maintenance of General Plant (935)	2,802	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>133,200</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,748,318</b>	

### 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		60,069	1
Social Security		8,843	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		2,546	4
Other (specify): WISCONSIN LICENSE FEE		2,846	5
<b>Total tax expense</b>		<b>74,304</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.213052				3
County tax rate	mills		4.708170				4
Local tax rate	mills		9.946485				5
School tax rate	mills		9.028561				6
Voc. school tax rate	mills		1.878830				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.775098</b>				<b>10</b>
Less: state credit	mills		1.237819				11
<b>Net tax rate</b>	mills		<b>24.537279</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.946485</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.907391</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.853876</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.775098</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.809071</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.537279</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.852393</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,871,319	2,871,319				22
Materials & Supplies	\$	61,350	61,350				23
<b>Subtotal</b>	\$	<b>2,932,669</b>	<b>2,932,669</b>				<b>24</b>
Less: Plant Outside Limits	\$	84,202	84,202				25
<b>Taxable Assets</b>	\$	<b>2,848,467</b>	<b>2,848,467</b>				<b>26</b>
Assessment Ratio	dec.		0.955055				27
<b>Assessed Value</b>	\$	<b>2,720,443</b>	<b>2,720,443</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.852393</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>54,007</b>	<b>54,007</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	60,069					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>60,069</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

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

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	30,295		29
Overhead Conductors and Devices (356)	72,095		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>102,390</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	4,287		34
Structures and Improvements (361)	0		35
Station Equipment (362)	734,156	184,073	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	168,525	3,925	38
Overhead Conductors and Devices (365)	258,899	11,586	39
Underground Conduit (366)	4,009	771	40
Underground Conductors and Devices (367)	323,409	15,869	41
Line Transformers (368)	476,149	19,089	42
Services (369)	163,556	8,623	43
Meters (370)	112,748	4,676	44
Installations on Customers' Premises (371)	5,962		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	194,112	2,869	47
<b>Total Distribution Plant</b>	<b>2,445,812</b>	<b>251,481</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	7,207		48
Structures and Improvements (390)	66,742		49
Office Furniture and Equipment (391)	9,396		50
Computer Equipment (391.1)	9,024		51
Transportation Equipment (392)	140,563		52
Stores Equipment (393)	1,634		53
Tools, Shop and Garage Equipment (394)	12,956	2,063	54
Laboratory Equipment (395)	6,482		55
Power Operated Equipment (396)	63,985		56
Communication Equipment (397)	5,125		57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			30,295 29
Overhead Conductors and Devices (356)			72,095 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>102,390</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			4,287 34
Structures and Improvements (361)			0 35
Station Equipment (362)	146,394		771,835 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			172,450 38
Overhead Conductors and Devices (365)			270,485 39
Underground Conduit (366)			4,780 40
Underground Conductors and Devices (367)			339,278 41
Line Transformers (368)			495,238 42
Services (369)			172,179 43
Meters (370)	1,400		116,024 44
Installations on Customers' Premises (371)			5,962 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			196,981 47
<b>Total Distribution Plant</b>	<b>147,794</b>	<b>0</b>	<b>2,549,499</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			7,207 48
Structures and Improvements (390)			66,742 49
Office Furniture and Equipment (391)			9,396 50
Computer Equipment (391.1)			9,024 51
Transportation Equipment (392)			140,563 52
Stores Equipment (393)			1,634 53
Tools, Shop and Garage Equipment (394)			15,019 54
Laboratory Equipment (395)			6,482 55
Power Operated Equipment (396)			63,985 56
Communication Equipment (397)			5,125 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>323,114</b>	<b>2,063</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,871,316</b>	<b>253,544</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
<b>Total utility plant in service</b>	<b>2,871,316</b>	<b>253,544</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>325,177</b>
<b>Total utility plant in service directly assignable</b>	<b>147,794</b>	<b>0</b>	<b>2,977,066</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>147,794</b>	<b>0</b>	<b>2,977,066</b>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.00	1.60	1
7.2/12.5 kV (12kV)	0.00	25.89	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV	0.00	0.90	10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	6,036	Friday	01/21/2000	10:00	3,382	<b>1</b>
February	02	5,738	Wednesday	02/02/2000	10:00	3,106	<b>2</b>
March	03	5,386	Friday	03/10/2000	11:00	3,118	<b>3</b>
April	04	5,423	Friday	04/07/2000	11:00	2,855	<b>4</b>
May	05	6,424	Monday	05/08/2000	14:00	3,124	<b>5</b>
June	06	6,838	Thursday	06/08/2000	18:00	3,306	<b>6</b>
July	07	7,934	Thursday	07/13/2000	17:00	3,669	<b>7</b>
August	08	8,794	Thursday	08/31/2000	16:00	3,915	<b>8</b>
September	09	8,266	Friday	09/01/2000	14:00	3,240	<b>9</b>
October	10	5,582	Monday	10/30/2000	18:00	3,145	<b>10</b>
November	11	6,001	Monday	11/20/2000	18:00	3,181	<b>11</b>
December	12	6,649	Wednesday	12/13/2000	18:00	3,682	<b>12</b>
<b>Total</b>		<b>79,071</b>				<b>39,723</b>	

**System Name**

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	39,724	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>39,724</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	37,721	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>37,721</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)	0	26
Distribution Losses	2,003	27
<b>Total Energy Losses</b>	<b>2,003</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.0423%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>39,724</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	5	49	1
RESIDENTIAL	RG-1	126	1,171	2
RESIDENTIAL	RG-1	1,308	10,166	3
<b>Total Sales for Residential Sales</b>		<b>1,439</b>	<b>11,386</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	17	283	4
COMMERCIAL	CG-1	157	6,593	5
COMMERCIAL	CG-1	1	1	6
COMMERCIAL	CP-1	9	3,780	7
COMMERCIAL	CP-2	7	15,069	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>191</b>	<b>25,726</b>	
<b>Public Street &amp; Highway Lighting</b>				
MUNICIPAL POWER	MP-1	4	248	9
MUNICIPAL SERVICE	MS-1	8	361	10
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>12</b>	<b>609</b>	
<b>Sales for Resale</b>				
NONE				11
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,642</b>	<b>37,721</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		3,051	(20)	<b>3,031</b>	<b>1</b>
		73,641	(699)	<b>72,942</b>	<b>2</b>
		642,011	(5,931)	<b>636,080</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>718,703</b>	<b>(6,650)</b>	<b>712,053</b>	
		18,581	(193)	<b>18,388</b>	<b>4</b>
		462,225	(2,937)	<b>459,288</b>	<b>5</b>
		78	0	<b>78</b>	<b>6</b>
12,340	15,612	159,939	(3,121)	<b>156,818</b>	<b>7</b>
33,160	38,324	652,784	(8,757)	<b>644,027</b>	<b>8</b>
<b>45,500</b>	<b>53,936</b>	<b>1,293,607</b>	<b>(15,008)</b>	<b>1,278,599</b>	
		6,585	(211)	<b>6,374</b>	<b>9</b>
		39,747	(196)	<b>39,551</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>46,332</b>	<b>(407)</b>	<b>45,925</b>	
				<b>0</b>	<b>11</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>45,500</b>	<b>53,936</b>	<b>2,058,642</b>	<b>(22,065)</b>	<b>2,036,577</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	BOSCOBEL				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	ASTSIDE SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	79,071				6
Average load factor	<b>68.8232%</b>				7
Total Cost of Purchased Power	1,509,478				8
Average cost per kWh	<b>0.0380</b>				9
On-Peak Hours (if applicable)	700AM 21:00				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,595	1,787			12
February	1,540	1,567			13
March	1,595	1,522			14
April	1,361	1,495			15
May	1,591	1,533			16
June	1,699	1,607			17
July	1,691	1,979			18
August	2,060	1,855			19
September	1,512	1,728			20
October	1,564	1,582			21
November	1,553	1,628			22
December	1,632	2,050			23
<b>Total kWh (000)</b>	<b>19,393</b>	<b>20,333</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

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.

<b>Generators</b>						
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)
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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)	(f)	
Name of Substation	DOWNTOWN	OWNTOWN2	EASTSIDE			1
Voltage--High Side	69,000	69,000	69,000			2
Voltage--Low Side	4,160	12,470	12,470			3
Num. Main Transformers in Operation	2	1	1			4
Capacity of Transformers in kVA	4,000	10,000	10,000			5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW	1,072	2,352	6,600			7
Dt and Hr of Such Maximum Demand	08/31/2000 16:00	08/31/2000 16:00	05/08/2000 14:00			8 9
Kwh Output	4,016	14,860	19,420			10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,876	391	26,738	1
Acquired during year	102	10	643	2
<b>Total</b>	<b>1,978</b>	<b>401</b>	<b>27,381</b>	<b>3</b>
Retired during year	56			4
Sales, transfers or adjustments increase (decrease)	65			5
<b>Number end of year</b>	<b>1,987</b>	<b>401</b>	<b>27,381</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,840		25,227	8
In utility's use	6	361		9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	141	40	2,154	12
<b>Total end of year</b>	<b>1,987</b>	<b>401</b>	<b>27,381</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	164	84,788	1
Sodium Vapor	250	66	92,730	2
<b>Total</b>		<b>230</b>	<b>177,518</b>	
<b>Ornamental</b>				
Sodium Vapor	150	147	168,874	3
<b>Total</b>		<b>147</b>	<b>168,874</b>	
<b>Other</b>				
Sodium Vapor	100	24	12,408	4
Sodium Vapor	150	1	1,164	5
<b>Total</b>		<b>25</b>	<b>13,572</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

LINE & STATION SUPPLIES AND EXPENSES (562) - INCREASE IN EXPENSE DUE TO CHANGE IN EXPENSE ALLOCATION ASSOCIATED WITH NEW GENERAL LEDGER SYSTEM.

MAINTENANCE OF LINE (572) - DECREASE IN EXPENSE DUE TO DECREASE IN ACTUAL EXPENSES RELATING TO MAINTENANCE NECESSARY IN 2000.

METER READING LABOR (901) - INCREASE IN EXPENSE DUE TO CHANGE IN PAYROLL ALLOCATION ASSOCIATED WITH NEW GENERAL LEDGER SYSTEM.

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

In 2000, the City upgraded it's downtown sub by replacing it's 12470 transformer. The additions relate to costs for the transformer, three regulators, and related labor to install. The retirements relate to costs associated with the old substation.

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