



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: ARCADIA ELECTRIC AND WATER UTILITYPrincipal Office: 203 WEST MAIN STREET  
ARCADIA, WI 54612For 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:** ARCADIA ELECTRIC AND WATER UTILITY

**Utility Address:** 203 WEST MAIN STREET  
ARCADIA, WI 54612

**When was utility organized?** 1/1/1903

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** ANGELA BERG

**Title:** CITY CLERK

**Office Address:**

203 WEST MAIN STREET  
ARCADIA, WI 54612

**Telephone:** (608) 323 - 3359

**Fax Number:** (608) 323 - 3242

**E-mail Address:**

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

**Name:** JOHN E VIG

**Title:** PARTNER-IN-CHARGE

**Office Address:** VIG & ASSOCIATES LLC

117 WEST COURT STREET  
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:** GERRY MEYERS

**Title:**

**Office Address:**

203 WEST MAIN STREET  
ARCADIA, WI 54612

**Telephone:** (608) 323 - 3359

**Fax Number:** (608) 323 - 3242

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** JOHN E VIG

**Title:** PARTNER-IN-CHARGE

**Office Address:** VIG & ASSOCIATES LLC  
117 WEST COURT  
VIROQUA, WI 54665

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

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

**E-mail Address:**

**Date of most recent audit report:** 1/18/2001

**Period covered by most recent audit:** JANUARY 1, 2000 TO DECEMBER 31, 2000

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

**Name:** JAMES LISOWSKI

**Title:** WATER DEPARMENT SUPERINTENDENT

**Office Address:**  
203 WEST MAIN STREET  
ARCADIA, WI 54612

**Telephone:** (608) 323 - 3359

**Fax Number:** (608) 323 - 3242

**E-mail Address:**

**Name:** TIM PUTZ

**Title:** ELECTRIC DEPARMENT SUPERINTENDENT

**Office Address:**  
203 WEST MAIN STREET  
ARCADIA, WI 54612

**Telephone:** (608) 323 - 3359

**Fax Number:** (608) 323 - 3242

**E-mail Address:**

**Name of utility commission/committee:** UTILITY COMMISSION

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

- CRAIG BAWEK
- RALPH HAINES
- GERALD MEYERS

**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:** [REDACTED]

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

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

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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)	3,861,164	3,551,849	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,687,265	2,638,712	2
Depreciation Expense (403)	295,989	370,994	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	292,851	304,530	5
<b>Total Operating Expenses</b>	<b>3,276,105</b>	<b>3,314,236</b>	
<b>Net Operating Income</b>	<b>585,059</b>	<b>237,613</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>585,059</b>	<b>237,613</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)	137,826	115,642	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>137,826</b>	<b>115,642</b>	
<b>Total Income</b>	<b>722,885</b>	<b>353,255</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>722,885</b>	<b>353,255</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	183,185	194,337	14
Amortization of Debt Discount and Expense (428)	9,285	9,285	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>192,470</b>	<b>203,622</b>	
<b>Net Income</b>	<b>530,415</b>	<b>149,633</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,162,136	3,003,260	20
Balance Transferred from Income (433)	530,415	149,633	21
Miscellaneous Credits to Surplus (434)	0	10,798	22
Miscellaneous Debits to Surplus--Debit (435)	0	1,555	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,692,551</b>	<b>3,162,136</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>		
WATER UTILITY INTEREST ON CASH AND INVESTMENTS	60,490	5
ELECTRIC UTILITY INTEREST ON CASH AND INVESTMENTS	77,336	6
<b>Total (Acct. 419):</b>	<b>137,826</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<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	680,794	3,180,370	0	0	3,861,164	1
Less: interdepartmental sales	0	20,216	0	0	20,216	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>680,794</b>	<b>3,160,154</b>	<b>0</b>	<b>0</b>	<b>3,840,948</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	139,701		139,701	1
Electric operating expenses	292,902		292,902	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	40,504		40,504	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	5,224		5,224	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>478,331</b>	<b>0</b>	<b>478,331</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	11,998,558	11,523,468	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,289,912	5,092,659	2
<b>Net Utility Plant</b>	<b>6,708,646</b>	<b>6,430,809</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	742,970	726,519	7
<b>Total Other Property and Investments</b>	<b>742,970</b>	<b>726,519</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,706,358	1,928,495	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	395,886	374,630	11
Other Accounts Receivable (143)	54,283	68,798	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	47,285	56,374	13
Receivables from Municipality (145)	184,847	204,040	14
Materials and Supplies (150)	145,644	150,303	15
Prepayments (165)	21,330	19,094	16
Other Current and Accrued Assets (170)	9,541	6,851	17
<b>Total Current and Accrued Assets</b>	<b>2,470,604</b>	<b>2,695,837</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	113,447	89,390	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	55,167	97,765	20
<b>Total Deferred Debits</b>	<b>168,614</b>	<b>187,155</b>	
<b>Total Assets and Other Debits</b>	<b>10,090,834</b>	<b>10,040,320</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,081,068	1,023,766	<b>21</b>
Appropriated Earned Surplus (215)	0		<b>22</b>
Unappropriated Earned Surplus (216)	3,692,551	3,162,136	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,773,619</b>	<b>4,185,902</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,220,000	3,485,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	44,496	59,327	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,264,496</b>	<b>3,544,327</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	181,315	193,931	<b>28</b>
Payables to Municipality (233)	1,187	13,569	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	252,860	518,144	<b>31</b>
Interest Accrued (237)	13,921	14,925	<b>32</b>
Other Current and Accrued Liabilities (238)	1,857	45,941	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>451,140</b>	<b>786,510</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	1,827	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>1,827</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,599,752	1,523,581	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>10,090,834</b>	<b>10,040,320</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)	4,140,530	0	0	7,808,530	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)	49,498				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	4,190,028	0	0	7,808,530	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	971,365	0	0	4,318,547	10
<b>Total Accumulated Provision</b>	971,365	0	0	4,318,547	
<b>Net Utility Plant</b>	3,218,663	0	0	3,489,983	

### 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>	898,306	4,194,353			<b>5,092,659</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	76,700	219,289			<b>295,989</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,483				<b>2,483</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		18,602			<b>18,602</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>79,183</b>	<b>237,891</b>	<b>0</b>	<b>0</b>	<b>317,074</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	6,124	107,882			<b>114,006</b>	<b>15</b>
Cost of removal		5,815			<b>5,815</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>6,124</b>	<b>113,697</b>	<b>0</b>	<b>0</b>	<b>119,821</b>	<b>19</b>
<b>Balance End of Year</b>	<b>971,365</b>	<b>4,318,547</b>	<b>0</b>	<b>0</b>	<b>5,289,912</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	56,374	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>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	9,089	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>9,089</b>	
<b>Balance end of year</b>	<b>47,285</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	22,370		0		<b>22,370</b>	20,873	<b>1</b>
Other			92,878		<b>92,878</b>	99,997	<b>2</b>
<b>Total Electric Utility</b>					<b>115,248</b>	<b>120,870</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>115,248</b>	<b>120,870</b>	<b>1</b>
Water utility	30,396	29,433	<b>2</b>
Sewer utility		0	<b>3</b>
Gas utility		0	<b>4</b>
Merchandise		0	<b>5</b>
Other materials & supplies		0	<b>6</b>
<b>Total Materials and Supplies</b>	<b>145,644</b>	<b>150,303</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>				
ELECTRIC DEFERRED LOSS ON DEBT RETIREMENT	3,367	427	14,025	1
ELECTRIC UTILITY 1994 MRBS	2,312	428	6,938	2
ELECTRIC UTILITY 1997 MRBS	3,956	428	24,392	3
WATER DEFERRED LOSS ON DEBT RETIREMENT	1,730	427	19,317	4
WATER UTILITY 1997 MRBS	3,017	428	48,775	5
<b>Total</b>			<b>113,447</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	6
<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,023,766	1
<b>Changes during year (explain):</b>		
CONTRIBUTION OF TIF DISTRICT FOR MAINS	57,302	2
<b>Balance end of year</b>	<b><u>1,081,068</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC 1994 MRBS	01/05/1994	01/05/2003	4.00%	425,000	<b>1</b>
WATER 1997 MRBS	03/06/1997	03/06/2016	5.00%	1,890,000	<b>2</b>
ELECTRIC 1997 MRBS	03/06/1997	03/06/2006	5.00%	905,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>3,220,000</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.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
ASHLEY FURNITURE LIGHTING PROJECT	06/01/1997	06/01/2003	0.00%	44,496	1
<b>Total for Account 224</b>				<b>44,496</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	518,144	1
<b>Accruals:</b>		
Charged water department expense	196,398	2
Charged electric department expense	96,453	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>292,851</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	518,144	6
Social Security taxes	36,415	7
PSC Remainder Assessment	4,555	8
<b>Other (explain):</b>		
Amounts Charged to Sewer	(979)	9
<b>Total payments and other debits</b>	<b>558,135</b>	
<b>Balance end of year</b>	<b>252,860</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>					
electric refunding	0	1,730	1,730	0	1
1994 electric	1,889	22,527	22,662	1,754	2
1997 electric	4,339	51,489	52,070	3,758	3
1997 water	8,697	104,072	104,360	8,409	4
water refunding	0	3,367	3,367	0	5
<b>Subtotal</b>	<b>14,925</b>	<b>183,185</b>	<b>184,189</b>	<b>13,921</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
<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	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,925</b>	<b>183,185</b>	<b>184,189</b>	<b>13,921</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	1,165,066	358,515	0	0	0	<b>1,523,581</b>	1
<b>Add credits during year:</b>							
For Services	1,728	21,004				<b>22,732</b>	2
For Mains	29,918					<b>29,918</b>	3
<b>Other (specify):</b>							
FOR METERS	975					<b>975</b>	4
MISC	718					<b>718</b>	5
TIF CONTRIBUTION		21,828				<b>21,828</b>	6
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	7
<b>Balance End of Year</b>	<b>1,198,405</b>	<b>401,347</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,599,752</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	262,288					<b>262,288</b>	8

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

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

Particulars (a)	Balance End of Year (b)	
<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>		
WATER BOND REDEMPTION	158,996	3
WATER BOND REDEMPTION 1997	183,850	4
WATER DEPRECIATION FUND	11,119	5
WATER BOND REDEMPTION 1996	16,447	6
ELECTRIC 1987 BOND REDEMPTION	61,152	7
ELECTRIC 1997 BOND REDEMPTION	264,833	8
ELECTRIC DEPRECIATION FUND	22,237	9
ELECTRIC BOND REDEMPTION	24,336	10
<b>Total (Acct. 125):</b>	<b>742,970</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	47,865	12
Electric	348,021	13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>395,886</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		16
Merchandising, jobbing and contract work		17
<b>Other (specify):</b>		
ELECTRIC UTILITY RENTALS AND MISCELLANEOUS	32,464	18
WATER UTILITY MISCELLANEOUS A/R FOR EXTENSIONS	21,819	19
<b>Total (Acct. 143):</b>	<b>54,283</b>	
<b>Receivables from Municipality (145):</b>		
WATER - DUE FROM GENERAL - PUBLIC FIRE PROTECTION	169,075	20
WATER - DUE FROM GENERAL - PAYROLL RELATED EXPENSES	8,930	21
WATER - DUE FROM GENERAL - WATER/SEWER ALLOCATION	6,220	22

### 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>Receivables from Municipality (145):</b>		
ELECTRIC - DUE FROM WATER - PSC REMAINDER ASSESSMENT	622	23
<b>Total (Acct. 145):</b>	<b>184,847</b>	
<b>Prepayments (165):</b>		
WATER PREPAID INSURANCE	2,483	24
ELECTRIC PREPAID INSURANCE	18,847	25
<b>Total (Acct. 165):</b>	<b>21,330</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		26
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
ELECTRIC LIGHTING PROJECT REBATES	44,495	27
WATER ENGINEERING FOR FEASIBILITY STUDY - WELL #5	10,672	28
<b>Total (Acct. 183):</b>	<b>55,167</b>	
<b>Payables to Municipality (233):</b>		
ELECTRIC DUE TO GENERAL - PAYROLL RELATED EXPENSES	565	29
WATER - DUE TO ELECTRIC - PSC REMAINDER ASSESSMENT	622	30
<b>Total (Acct. 233):</b>	<b>1,187</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS CHARGED	1,827	31
<b>Total (Acct. 253):</b>	<b>1,827</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.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	4,040,399	7,695,865	0	0	11,736,264	1
Materials and Supplies	29,914	118,059	0	0	147,973	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	934,835	4,256,450	0	0	5,191,285	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,181,735	379,931	0	0	1,561,666	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,953,743</b>	<b>3,177,543</b>	<b>0</b>	<b>0</b>	<b>5,131,286</b>	
Net Operating Income	196,746	388,313	0	0	585,059	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>10.07%</b>	<b>12.22%</b>	<b>N/A</b>	<b>N/A</b>	<b>11.40%</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	1,052,417	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,427,343	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>4,479,760</b>	
<b>Net Income</b>		
Net Income	530,415	5
<b>Percent Return on Proprietary Capital</b>	<b>11.84%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

N/A

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**2. Leaseholder changes.**

N/A

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**3. Extensions of service.**

None significant.

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

The utility had their latest rate increase in place for a full year.

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

No new issues in 2000.

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

There was a construction authorization in the Fall of 2000 for the purchase and installation of two new diesel generators.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

The interest rate is zero percent per contract.

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### Signature Page (Page ii)

(Vig & Associates LLC Letterhead)

To the Mayor and Members of the  
Council of the City of Arcadia  
Arcadia, Wisconsin 54612

We have compiled the balance sheets of the City of Arcadia 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 24, 2001

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## FINANCIAL SECTION FOOTNOTES

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

June 22, 2001  
Ms. Angela Berg, City Clerk  
Arcadia Electric & Water Utility  
203 West Main Street  
Arcadia, WI 54612-1329

2000 Analytical Review DWCCA-210-ELE

Dear Ms. Berg:

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. Contributions are reported in Account 271, Contributions in Aid of Construction schedule, on Page F-18, for both services and mains. The schedule notes to both the Water Mains schedule, Page W-15, and the Water Services schedule, Page W-16, indicate some additions were financed by customer contributions. Financing should be explained by answering the questions in schedule head note 5 a-c of the Water Mains schedule and schedule head note 3 a-d of the Water Services schedule. Please provide the information requested and follow this procedure in the future.

2. We noted \$(979) reported on line 5, Other, of the Taxes (Account 408 - Water) schedule, Page W-6, described as "W/S ALLOCATION." We assume this to be the sewer department's share of water meter taxes. This amount is more appropriately reported on Line 2 of Account 408, "Less: Local and School Tax Equivalent on Meters Charged to Sewer Department." Please follow this procedure in the future.

3. We are enclosing our calculation of the Public Fire Protection Service charge. You will note that the difference between our calculation and the amount reported on Page W-4, Line 1, is \$524. Please use our method of calculation in the future, or provide an explanation for this difference.

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 from Tami Baker, Vig & Assoc, 8/6/01:

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## FINANCIAL SECTION FOOTNOTES

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1. Per Cz-1 actual cost - ok
  2. noted for future - ok
  3. Used adjustments in calculation. Check PFP in future - ok  
ele
-

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	670,221	1
<b>Total Sales of Water</b>	<b>670,221</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,877	2
Miscellaneous Service Revenues (471)	2,251	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,445	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>10,573</b>	
<b>Total Operating Revenues</b>	<b>680,794</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	37,305	9
Water Treatment Expenses (630-635)	71,300	10
Transmission and Distribution Expenses (640-655)	89,793	11
Customer Accounts Expenses (901-904)	34,373	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	78,124	14
<b>Total Operation and Maintenance Expenses</b>	<b>310,895</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	76,700	15
Amortization Expense (404-407)		16
Taxes (408)	96,453	17
<b>Total Other Operating Expenses</b>	<b>173,153</b>	
<b>Total Operating Expenses</b>	<b>484,048</b>	
<b>NET OPERATING INCOME</b>	<b>196,746</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	17	1,348	2,315	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>17</b>	<b>1,348</b>	<b>2,315</b>	
Metered Sales to General Customers (461)				
Residential	873	39,417	115,577	4
Commercial	156	27,056	64,312	5
Industrial	12	255,072	282,413	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,041</b>	<b>321,545</b>	<b>462,302</b>	
Private Fire Protection Service (462)	8		28,027	7
Public Fire Protection Service (463)	1		169,075	8
Other Sales to Public Authorities (464)	24	1,907	8,502	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>1,091</b>	<b>324,800</b>	<b>670,221</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

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)	169,075	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>169,075</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,877	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,877</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	758	7
COLLECTION OF PREVIOUSLY WRITTEN OFF ACCOUNTS	593	8
PRIVATE WELL FEES	900	9
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,251</b>	
<b>Rents from Water Property (472):</b>		
NONE		10
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		11
<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	2,757	12
<b>Other (specify):</b>		
MISCELLANEOUS	3,688	13
<b>Total Other Water Revenues (474)</b>	<b>6,445</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.

Particulars (a)	Amount (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)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	32,080	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	5,225	9
<b>Total Pumping Expenses</b>	<b>37,305</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	37,666	10
Chemicals (631)	8,013	11
Operation Supplies and Expenses (632)	16,948	12
Maintenance of Water Treatment Plant (635)	8,673	13
<b>Total Water Treatment Expenses</b>	<b>71,300</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	60,057	14
Operation Supplies and Expenses (641)	6,404	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,096	16
Maintenance of Mains (651)	8,724	17
Maintenance of Services (652)	7,245	18
Maintenance of Meters (653)	2,550	19
Maintenance of Hydrants (654)	3,717	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>89,793</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>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	6,355	<b>22</b>
Accounting and Collecting Labor (902)	22,838	<b>23</b>
Supplies and Expenses (903)	5,180	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>34,373</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)	10,711	<b>27</b>
Office Supplies and Expenses (921)	13,194	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	4,717	<b>30</b>
Property Insurance (924)	6,947	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	33,234	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	3,851	<b>35</b>
Transportation Expenses (933)	5,470	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>78,124</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>310,895</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		86,150	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>86,150</b>	
Social Security		10,660	3
PSC Remainder Assessment		622	4
Other (specify): W/S ALLOCATION		(979)	5
<b>Total tax expense</b>		<b><u>96,453</u></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			Trempealeau				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.229486				3
County tax rate	mills		7.185664				4
Local tax rate	mills		8.340960				5
School tax rate	mills		15.501229				6
Voc. school tax rate	mills		2.689128				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>33.946467</b>				<b>10</b>
Less: state credit	mills		2.276451				11
<b>Net tax rate</b>	mills		<b>31.670016</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.340960</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>18.190357</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>26.531317</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>33.946467</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.781563</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>31.670016</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>24.752126</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,940,267	3,940,267				22
Materials & Supplies	\$	29,433	29,433				23
<b>Subtotal</b>	\$	<b>3,969,700</b>	<b>3,969,700</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,969,700</b>	<b>3,969,700</b>				<b>26</b>
Assessment Ratio	dec.		0.876764				27
<b>Assessed Value</b>	\$	<b>3,480,490</b>	<b>3,480,490</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>24.752126</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>86,150</b>	<b>86,150</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	58,421					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>86,150</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)	61,835		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)	127,051		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>188,886</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	349,772		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	135,896		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>485,668</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	1,000		21
Structures and Improvements (331)	142,834		22
Water Treatment Equipment (332)	396,478		23
<b>Total Water Treatment Plant</b>	<b>540,312</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	5,298		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)			61,835	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)			127,051	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>188,886</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			349,772	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			135,896	17
Diesel Pumping Equipment (326)			0	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>485,668</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			1,000	21
Structures and Improvements (331)			142,834	22
Water Treatment Equipment (332)			396,478	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>540,312</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			5,298	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)	471,313		26
Transmission and Distribution Mains (343)	1,743,224	157,680	27
Fire Mains (344)	0		28
Services (345)	133,493	12,800	29
Meters (346)	90,223	19,135	30
Hydrants (348)	171,442	13,349	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,614,993</b>	<b>202,964</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	6,066		35
Computer Equipment (391.1)	22,920	1,817	36
Transportation Equipment (392)	20,808		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,174		39
Laboratory Equipment (395)	1,173		40
Power Operated Equipment (396)	43,422		41
Communication Equipment (397)	4,655	1,606	42
SCADA Equipment (397.1)	4,191		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>110,409</b>	<b>3,423</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,940,268</b>	<b>206,387</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,940,268</b>	<b>206,387</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)			471,313 26
Transmission and Distribution Mains (343)	3,000		1,897,904 27
Fire Mains (344)			0 28
Services (345)			146,293 29
Meters (346)	2,024	(1)	107,333 30
Hydrants (348)			184,791 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>5,024</b>	<b>(1)</b>	<b>2,812,932</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			6,066 35
Computer Equipment (391.1)			24,737 36
Transportation Equipment (392)			20,808 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			7,174 39
Laboratory Equipment (395)			1,173 40
Power Operated Equipment (396)			43,422 41
Communication Equipment (397)	1,100		5,161 42
SCADA Equipment (397.1)			4,191 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>1,100</b>	<b>0</b>	<b>112,732</b>
<b>Total utility plant in service directly assignable</b>	<b>6,124</b>	<b>(1)</b>	<b>4,140,530</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>6,124</b>	<b>(1)</b>	<b>4,140,530</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			29,030	<b>29,030</b>	1
February			27,120	<b>27,120</b>	2
March			28,750	<b>28,750</b>	3
April			28,120	<b>28,120</b>	4
May			31,320	<b>31,320</b>	5
June			30,080	<b>30,080</b>	6
July			28,170	<b>28,170</b>	7
August			30,840	<b>30,840</b>	8
September			29,570	<b>29,570</b>	9
October			30,030	<b>30,030</b>	10
November			25,000	<b>25,000</b>	11
December			27,510	<b>27,510</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>345,540</b>	<b>345,540</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				<b>345,540</b>	16
Less: Water sold				324,800	17
Losses and unaccounted for				<b>20,740</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>6%</b>	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				1,460	21
Date of maximum: 5/6/2000					22
Cause of maximum:					23
high usage					
Minimum gallons pumped by all methods in any one day during reporting year				220	24
Date of minimum: 7/3/2000					25
Total KWH used for pumping for the year				683,500	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>	
WEST WELL	2	317	10	662,000	Yes	<b>1</b>
EAST WELL	3	376	12	864,000	Yes	<b>2</b>
SOUTH WELL	4	480	14	864,000	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)	
Identification	EAST WELL 3	SOUTH WELL 4	WEST WELL 2	1
Location	109 EAST WILSON STREET	MEMORIAL PARK	105 THIRD STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1959	1995	1939	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	600	600	410	8
Pump Motor or Standby Engine Mfr	GE	US ELECTRIC	FAIRBANKS	9 10
Year Installed	1991	1995	1954	11
Type	OTHER	OTHER	OTHER	12
Horsepower	75	60	60	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST RESERVOIR	WEST RESERVOIR	WORTHY	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1972	1992	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	OTHER	5
Elevation difference in feet (See Headnote 3.)	160	144	1	6
Total capacity in gallons	1,000,000	500,000	1	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
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	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,123	0	0	0	1,123	1
M	D	4.000	14,484	0	0	(2,334)	12,150	2
M	D	6.000	30,012	306	0	0	30,318	3
M	D	8.000	19,795	0	0	0	19,795	4
M	D	10.000	22,495	3,996	300	0	26,191	5
M	D	12.000	7,750	0	0	0	7,750	6
<b>Total Within Municipality</b>			<b>95,659</b>	<b>4,302</b>	<b>300</b>	<b>(2,334)</b>	<b>97,327</b>	
<b>Total Utility</b>			<b>95,659</b>	<b>4,302</b>	<b>300</b>	<b>(2,334)</b>	<b>97,327</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	698	0	0	0	698		1
M	1.000	254	16	0	0	270		2
M	1.250	7	0	0	0	7		3
M	1.500	6	0	0	0	6		4
M	2.000	25	1	0	0	26		5
M	3.000	3	0	0	0	3		6
M	4.000	5	0	0	0	5		7
M	6.000	2	2	0	0	4		8
M	8.000	1	0	0	0	1		9
M	10.000	1	0	0	0	1		10
<b>Total Utility</b>		<b>1,002</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>1,021</b>	<b>0</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 (o).

#### 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	1,016	90	67	0	1,039	122	1
0.750	21	0	0	0	21	2	2
1.000	31	1	0	0	32	4	3
1.250	2	0	0	0	2	0	4
1.500	16	1	0	0	17	1	5
2.000	28	4	0	0	32	4	6
3.000	8	0	0	0	8	2	7
4.000	5	0	0	0	5	1	8
6.000	10	0	0	0	10	2	9
8.000	2	0	0	0	2	1	10
<b>Total:</b>	<b>1,139</b>	<b>96</b>	<b>67</b>	<b>0</b>	<b>1,168</b>	<b>139</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	860	92	1	10	0	76	1,039	1
0.750	11	4	0	2	0	4	21	2
1.000	2	22	3	1	0	4	32	3
1.250	0	2	0	0	0	0	2	4
1.500	0	11	2	3	0	1	17	5
2.000	0	20	3	5	0	4	32	6
3.000	0	5	1	2	0	0	8	7
4.000	0	0	1	1	0	3	5	8
6.000	0	0	0	0	6	4	10	9
8.000	0	0	1	0	0	1	2	10
<b>Total:</b>	<b>873</b>	<b>156</b>	<b>12</b>	<b>24</b>	<b>6</b>	<b>97</b>	<b>1,168</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	<b>1</b>
Within Municipality	170	6			176	<b>2</b>
<b>Total Fire Hydrants</b>	<b>170</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>176</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	155
Number of distribution system valves end of year:	276
Number of distribution valves operated during year:	214

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/C 625 - Increase in expense over prior year due to increase in necessary repairs.

A/C 641 - Decrease due to actual decreases experienced for needed supplies in 2000.

A/C 650 - Prior year expense much higher due to the maintenance needed for 1999.

A/C 930 - Prior year expense was higher due to additional training and general unclassified items. More appropriate classifications in 2000 contributed to the decrease in current year expenses.

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### Water Utility Plant in Service (Page W-08)

Column (f) adjustment due to rounding.

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### Water Mains (Page W-15)

Adjustment necessary per inventory performed by utility staff. 4" has been over reported.

Main additions were financed by customer contributions and TIF contributions.

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### Water Services (Page W-16)

Services additions were financed by customer contributions and a closeout of construction in progress.

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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)	3,108,720	1
<b>Total Sales of Electricity</b>	<b>3,108,720</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	8,383	2
Miscellaneous Service Revenues (451)	8,965	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	44,766	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	9,536	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>71,650</b>	
<b>Total Operating Revenues</b>	<b>3,180,370</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,920,519	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	160,835	11
Customer Accounts Expenses (901-904)	29,264	12
Sales Expenses (910)	20,377	13
Administrative and General Expenses (920-935)	245,375	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,376,370</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	219,289	15
Amortization Expense (404-407)		16
Taxes (408)	196,398	17
<b>Total Other Expenses</b>	<b>415,687</b>	
<b>Total Operating Expenses</b>	<b>2,792,057</b>	
<b>NET OPERATING INCOME</b>	<b>388,313</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	8,383	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>8,383</b>	
<b>Miscellaneous Service Revenues (451):</b>		
COLLECTION OF PREVIOUSLY WRITTEN OFF ACCOUNTS	8,497	3
MISCELLANEOUS	468	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>8,965</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL AND TRENCHING	44,766	6
<b>Total Rent from Electric Property (454)</b>	<b>44,766</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		7
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
FUEL TAX REFUNDS AND CAPITAL CREDITS	2,519	8
SALES TAX DISCOUNTS	544	9
REIMBURSEMENT FOR SERVICES PROVIDED	4,045	10
INSURANCE RECOVERIES	2,186	11
MISCELLANEOUS	242	12
<b>Total Other Electric Revenues (456)</b>	<b>9,536</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		13
<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.
---

Particulars (a)	Amount (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)	97,766	11
Fuel (539)	59,519	12
Operation Supplies and Expenses (540)	18,570	13
Maintenance of Other Power Production Plant (543)	18,876	14
<b>Total Other Power Generation Expenses</b>	<b>194,731</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,725,788	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>1,725,788</b>	
<b>Total Power Production Expenses</b>	<b>1,920,519</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)	90,878	20
Line and Station Labor (561)	11,046	21
Line and Station Supplies and Expenses (562)	18,255	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	20,829	27
Maintenance of Lines (572)	10,877	28
Maintenance of Line Transformers (573)	782	29
Maintenance of Street Lighting and Signal Systems (574)	7,107	30
Maintenance of Meters (575)	663	31
Maintenance of Miscellaneous Distribution Plant (576)	398	32
<b>Total Distribution Expenses</b>	<b>160,835</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,171	33
Accounting and Collecting Labor (902)	25,093	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<b>29,264</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	20,377	37
<b>Total Sales Expenses</b>	<b>20,377</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)	62,045	<b>38</b>
Office Supplies and Expenses (921)	11,624	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	13,356	<b>41</b>
Property Insurance (924)	40,837	<b>42</b>
Injuries and Damages (925)		<b>43</b>
Employee Pensions and Benefits (926)	82,021	<b>44</b>
Regulatory Commission Expenses (928)	10,705	<b>45</b>
Miscellaneous General Expenses (930)	10,445	<b>46</b>
Transportation Expenses (933)	3,974	<b>47</b>
Maintenance of General Plant (935)	10,368	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>245,375</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>2,376,370</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		166,710	1
Social Security		25,756	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		3,932	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>196,398</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			Trempealeau				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.229486				3
County tax rate	mills		7.185664				4
Local tax rate	mills		8.340960				5
School tax rate	mills		15.501229				6
Voc. school tax rate	mills		2.689128				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>33.946467</b>				<b>10</b>
Less: state credit	mills		2.276451				11
<b>Net tax rate</b>	mills		<b>31.670016</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.340960</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>18.190357</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>26.531317</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>33.946467</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.781563</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>31.670016</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>24.752126</b>				<b>21</b>
Utility Plant, Jan. 1	\$	7,583,204	7,583,204				22
Materials & Supplies	\$	120,870	120,870				23
<b>Subtotal</b>	\$	<b>7,704,074</b>	<b>7,704,074</b>				<b>24</b>
Less: Plant Outside Limits	\$	22,200	22,200				25
<b>Taxable Assets</b>	\$	<b>7,681,874</b>	<b>7,681,874</b>				<b>26</b>
Assessment Ratio	dec.		0.876764				27
<b>Assessed Value</b>	\$	<b>6,735,191</b>	<b>6,735,191</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>24.752126</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>166,710</b>	<b>166,710</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	156,551					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>166,710</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)	4,146		18
Structures and Improvements (341)	209,855	25,765	19
Fuel Holders, Producers and Accessories (342)	34,387		20
Prime Movers (343)	1,464,567		21
Generators (344)	321,180		22
Accessory Electric Equipment (345)	279,462		23
Miscellaneous Power Plant Equipment (346)	34,459	3,290	24
<b>Total Other Production Plant</b>	<b>2,348,056</b>	<b>29,055</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)		(1)	4,145 18
Structures and Improvements (341)		1	235,621 19
Fuel Holders, Producers and Accessories (342)			34,387 20
Prime Movers (343)		(1)	1,464,566 21
Generators (344)			321,180 22
Accessory Electric Equipment (345)			279,462 23
Miscellaneous Power Plant Equipment (346)		(3)	37,746 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>(4)</b>	<b>2,377,107</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	1,563		34
Structures and Improvements (361)	4,307		35
Station Equipment (362)	1,513,506		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	201,415	9,350	38
Overhead Conductors and Devices (365)	398,541	21,540	39
Underground Conduit (366)	318,710	8,976	40
Underground Conductors and Devices (367)	746,582	42,488	41
Line Transformers (368)	687,471	43,539	42
Services (369)	178,307	3,663	43
Meters (370)	211,086	24,005	44
Installations on Customers' Premises (371)	1,637		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	224,186	13,673	47
<b>Total Distribution Plant</b>	<b>4,487,311</b>	<b>167,234</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	81,345	2,633	48
Structures and Improvements (390)	214,791		49
Office Furniture and Equipment (391)	21,467		50
Computer Equipment (391.1)	26,557	1,602	51
Transportation Equipment (392)	69,226		52
Stores Equipment (393)	5,089		53
Tools, Shop and Garage Equipment (394)	26,096	8,075	54
Laboratory Equipment (395)	10,812		55
Power Operated Equipment (396)	277,137	124,616	56
Communication Equipment (397)	14,408		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)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			1,563 34
Structures and Improvements (361)			4,307 35
Station Equipment (362)			1,513,506 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	8,725		202,040 38
Overhead Conductors and Devices (365)	6,257		413,824 39
Underground Conduit (366)	3,102	(1)	324,583 40
Underground Conductors and Devices (367)	12,383		776,687 41
Line Transformers (368)	6,676	1	724,335 42
Services (369)			181,970 43
Meters (370)	2,473	1	232,619 44
Installations on Customers' Premises (371)			1,637 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	976		236,883 47
<b>Total Distribution Plant</b>	<b>40,592</b>	<b>1</b>	<b>4,613,954</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)		(1)	83,977 48
Structures and Improvements (390)			214,791 49
Office Furniture and Equipment (391)			21,467 50
Computer Equipment (391.1)			28,159 51
Transportation Equipment (392)			69,226 52
Stores Equipment (393)			5,089 53
Tools, Shop and Garage Equipment (394)			34,171 54
Laboratory Equipment (395)			10,812 55
Power Operated Equipment (396)	66,740		335,013 56
Communication Equipment (397)	550	1	13,859 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	905		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>747,833</b>	<b>136,926</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,583,200</b>	<b>333,215</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>7,583,200</b>	<b>333,215</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)			905 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>67,290</b>	<b>0</b>	<b>817,469</b>
<b>Total utility plant in service directly assignable</b>	<b>107,882</b>	<b>(3)</b>	<b>7,808,530</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>107,882</b>	<b>(3)</b>	<b>7,808,530</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)	0.08	31.18	1
7.2/12.5 kV (12kV)	0.04	4.14	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)	0.00	3.51	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			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</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	3	7
Nonfarm	60	8
<b>Total</b>	<b>63</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>63</b>	<b>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	10,720	Monday	01/24/2000	09:00	5,773	<b>1</b>
February	02	10,634	Wednesday	02/02/2000	10:00	5,057	<b>2</b>
March	03	10,591	Thursday	03/16/2000	09:00	5,616	<b>3</b>
April	04	10,224	Wednesday	04/26/2000	00:00	5,092	<b>4</b>
May	05	10,786	Friday	05/05/2000	12:00	5,505	<b>5</b>
June	06	11,297	Thursday	06/08/2000	14:00	5,633	<b>6</b>
July	07	11,923	Monday	07/10/2000	13:00	5,459	<b>7</b>
August	08	12,946	Thursday	08/31/2000	14:00	5,908	<b>8</b>
September	09	12,074	Monday	09/11/2000	14:00	5,460	<b>9</b>
October	10	11,182	Monday	10/23/2000	12:00	5,742	<b>10</b>
November	11	11,110	Wednesday	11/01/2000	14:00	5,412	<b>11</b>
December	12	11,746	Monday	12/11/2000	10:00	5,377	<b>12</b>
<b>Total</b>		<b>135,233</b>				<b>66,034</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	DAIRY LAND POWER

**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	1,112	5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>1,112</b>	<b>7</b>
Purchases	66,034	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
<b>Total Source of Energy</b>	<b>67,146</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	64,873	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.)	250	22
<b>Total Used by Company</b>	<b>250</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>65,123</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	2,023	27
<b>Total Energy Losses</b>	<b>2,023</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.0128%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>67,146</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	1,092	8,819	1
<b>Total Sales for Residential Sales</b>		<b>1,092</b>	<b>8,819</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER SERVICE	CP-1	33	8,279	2
LARGE POWER SERVICE	CP-2	16	29,017	3
INDUSTRIAL POWER SERVICE	CP-3	2	13,995	4
COMMERCIAL CITY	GS-1	190	3,683	5
COMMERCIAL RURAL	GS-1	13	290	6
GENERAL SERVICE	GS-1	23	350	7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>277</b>	<b>55,614</b>	
<b>Public Street &amp; Highway Lighting</b>				
ATHLETIC FIELD LIGHTING	MS-1		65	8
STREET LIGHTING	MS-1		375	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>0</b>	<b>440</b>	
<b>Sales for Resale</b>				
NONE				10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,369</b>	<b>64,873</b>	

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		575,747	4,603	580,350	1
<b>0</b>	<b>0</b>	<b>575,747</b>	<b>4,603</b>	<b>580,350</b>	
31,292		339,864	4,711	344,575	2
68,776	80,805	1,506,660	14,167	1,520,827	3
30,573	33,316	339,904	6,599	346,503	4
		225,482	1,857	227,339	5
		21,596	178	21,774	6
		18,330	151	18,481	7
<b>130,641</b>	<b>114,121</b>	<b>2,451,836</b>	<b>27,663</b>	<b>2,479,499</b>	
		3,575	36	3,611	8
		45,065	195	45,260	9
<b>0</b>	<b>0</b>	<b>48,640</b>	<b>231</b>	<b>48,871</b>	
				0	10
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>130,641</b>	<b>114,121</b>	<b>3,076,223</b>	<b>32,497</b>	<b>3,108,720</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	DAIRYLAND POWER				1
Point of Delivery	ARCADIA PLANT				2
Type of Power Purchased (firm, dump, etc.)	SURPLUS				3
Voltage at Which Delivered	12470/4160				4
Point of Metering	PLANT SWITCH				5
Total of 12 Monthly Maximum Demands -- kW	135,233				6
Average load factor	<b>66.8901%</b>				7
Total Cost of Purchased Power	1,725,788				8
Average cost per kWh	<b>0.0261</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	5,773				12
February	5,057				13
March	5,616				14
April	5,092				15
May	5,505				16
June	5,633				17
July	5,459				18
August	5,908				19
September	5,460				20
October	5,742				21
November	5,412				22
December	5,377				23
<b>Total kWh (000)</b>	<b>66,034</b>	<b>0</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)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	1,113	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	12,946	7
Date and Hour of Such Maximum Demand	8/31/2000 14	8
<b>Load Factor</b>	<b>0.0098</b>	<b>9</b>
Maximum Net Generation in Any One Day	92,967	10
Date of Such Maximum	8/31/2000	11
Number of Hours Generators Operated	943	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	1,920,519	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>1,726</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	57	17
February	107	18
March	87	19
April	3	20
May	83	21
June	24	22
July	9	23
August	209	24
September	37	25
October	21	26
November	113	27
December	363	28
<b>Total kWh (000)</b>	<b>1,113</b>	<b>29</b>
Gas Consumed--Therms	57,595	30
Average Cost per Therm Burned (\$)	57,595.0000	31
Fuel Oil Consumed Barrels (42 gal.)	1,072	32
Average Cost per Barrel of Oil Burned (\$)	43.9200	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	508	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	25	38
kWh Net Generation per Gallon of Lubr. Oil	2191	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) per kWh Net Generation (\$)	0.0686	54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	ARCADIA			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	1,113			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	12,946			7
Date and Hour of Such Maximum Demand	8/31/2000 14			8
<b>Load Factor</b>	<b>0.0098</b>			9
Maximum Net Generation in Any One Day	92,967			10
Date of Such Maximum	08/31/2000			11
Number of Hours Generators Operated	943			12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses	1,920,519			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>1,725.5337</b>			16
Monthly Net Generation --- kWh (000):				17
January	57			17
February	107			18
March	87			19
April	3			20
May	83			21
June	24			22
July	9			23
August	209			24
September	37			25
October	21			26
November	113			27
December	363			28
<b>Total kWh (000)</b>	<b>1,113</b>			29
Gas Consumed--Therms	57,595			30
Average Cost per Therm Burned (\$)	0.5500			31
Fuel Oil Consumed Barrels (42 gal.)	1,072			32
Average Cost per Barrel of Oil Burned (\$)	43.9200			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	508			36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil	25			38
kWh Net Generation per Gallon of Lubr. Oil	2,191			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)				41
Average Cost per Ton (\$)				42
Kind of Coal Used				43
Average BTU per Pound				44
Water Evaporated--Thousands of Pounds				45
Is Water Evaporated, Metered or Estimated?				46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				48
Based on Total Coal Used at Plant				49
Based on Coal Used Solely in Electric Generation				50
Average BTU per kWh Net Generation				51
Total Cost of Fuel (Oil and/or Coal)				52
per kWh Net Generation (\$)	0.0686			53
				54

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
ARCADIA	2	1947	RECIP	FAIRBANKS MORSE	300	1,400	1
ARCADIA	1	1957	RECIP	FAIRBANKS MORSE	720	1,920	2
ARCADIA	4	1930	RECIP	FAIRBANKS MORSE	240	360	3
ARCADIA	5	1972	RECIP	COOPER	600	4,250	4
ARCADIA	6	1986	RECIP	FAIRBANKS MORSE	900	4,200	5
ARCADIA	3	1940	RECIP	FAIRBANKS MORSE	300	690	6

### 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		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### 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 by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
1947	2	121	980	1,225	980	980	<b>1</b>
1957	4	159	1,360	1,700	1,360	1,360	<b>2</b>
1930	2	26	240	300	240	240	<b>3</b>
1972	4	367	3,090	3,863	3,090	3,090	<b>4</b>
1986	12	379	3,000	3,750	3,000	3,000	<b>5</b>
1940	2	60	473	592	473	473	<b>6</b>

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	CITY					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	3					4
Capacity of Transformers in kVA	22,500					5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW	12,946					7
Dt and Hr of Such Maximum Demand	08/31/2000					8
	14:00					9
Kwh Output	66,034					10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

**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	1,530	499	86,976	1
Acquired during year	88	11	1,472	2
<b>Total</b>	<b>1,618</b>	<b>510</b>	<b>88,448</b>	<b>3</b>
Retired during year	47			4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,571</b>	<b>510</b>	<b>88,448</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,424	416	53,632	8
In utility's use	24	7	26,975	9
Inactive transformers on system		1	37	10
Locked meters on customers' premises	23			11
In stock	100	86	7,804	12
<b>Total end of year</b>	<b>1,571</b>	<b>510</b>	<b>88,448</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>				
Metal Halide/Halogen	100	29	24,337	1
Metal Halide/Halogen	101	2	1,678	2
Metal Halide/Halogen	150	95	79,726	3
Metal Halide/Halogen	250	28	23,498	4
<b>Total</b>		<b>154</b>	<b>129,239</b>	
<b>Ornamental</b>				
Metal Halide/Halogen	150	292	245,054	5
<b>Total</b>		<b>292</b>	<b>245,054</b>	
<b>Other</b>				
NONE				6
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

A/C 543 - Expenses down in 2000 due to nature of expenses.

A/C 571 - Increase due to maintenance on substation that is experienced by the utility every three years.

A/C 572 - Expense increased in 2000 relating to some storm damage and increase maintenance.

A/C 576 - Decrease in account due to reclassification of expense in current year.

A/C 923 - Decrease in actual expenses incurred for 2000 over previous years.

A/C 924 - Increase in insurance expense due to a slight increase in premiums and additional expenses for premiums paid for previous periods not yet billed until 2000.

A/C 928 - Prior years expenses related to a full rate case, hearings and related expenses that were not experienced by the Utility in 2000.

A/C 930 - Decrease in account experienced due to allocation of expenses versus the prior year.

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

Adjustments in column (f) are to correct balances due to rounding.

A/C 341 - Additions due to an window improvement project at the powerhouse.

A/C 364 - Additions due to line rebuild in 2000.

A/C 365 - Additions due to line rebuild in 2000.

A/C 366 - Additions due to line rebuild in 2000.

A/C 367 - Additions due to line rebuild in 2000.

A/C 368 - Additions due to line rebuild in 2000.

A/C 370 - Additions due to purchase of several meters in 2000.

A/C 396 - Additions due to purchase of new bucket truck. Retirements relate to the retirement of the old bucket truck.

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### Street Lighting Equipment (Page E-23)

kWhs for street lighting is estimated using a proportionate share of the units in service.

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