



3014 (02-09-04)

ANNUAL REPORT

OF

Name: TREMPEALEAU MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 24455 3RD STREET
TREMPEAULEAU, WI 54661

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TREMPEALEAU MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 24455 3RD STREET
TREMPEALEAU, WI 54661

When was utility organized? 12/31/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SCOTT HEINIG
Title: VILLAGE ADMINISTRATOR

Office Address:
24455 3RD STREET
TREMPEALEAU, WI 54661

Telephone: (608) 534 - 6434

Fax Number: (608) 534 - 6280

E-mail Address:

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

Name: MR JIM MURRAY CPA
Title:

Office Address: VIRCHOW KRAUSE AND COMPANY
205 E. GRAND AVE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

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

Name: MR KURT WOOD
Title: PRESIDENT

Office Address:
23914 3RD ST
TREMPEALEAU, WI 54661

Telephone: (608) 534 - 6434

Fax Number: (608) 534 - 6280

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: MR JIM MURRAY CPA

Title:

Office Address: VIRCHOW KRAUSE AND COMPANY
205 E. GRAND AVE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 2/10/2000

Period covered by most recent audit: THE YEAR ENDED 1999

Names and titles of utility management including manager or superintendent:

Name: KIM GANZ

Title: ELECTRIC SUPERINTENDENT

Office Address:
24455 3RD STREET
TREMPEAULEAU, WI 54661

Telephone: (608) 534 - 6434

Fax Number: (608) 534 - 6280

E-mail Address:

Name: TODD LAKEY

Title: WATER SUPERINTENDENT

Office Address:
24455 3RD STREET
TREMPEAULEAU, WI 54661

Telephone: (608) 534 - 6434

Fax Number: (608) 534 - 6280

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MARILYN BERGER
- GENE GAWLIK
- TOM SCHERR
- MILTON UHL
- NANCY WAGNER
- CYNTHIA WEGNER
- KURT WOOD

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:

IDENTIFICATION AND OWNERSHIP

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	809,118	786,726	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	684,906	640,211	2
Depreciation Expense (403)	71,209	68,304	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	41,644	39,100	5
Total Operating Expenses	797,759	747,615	
Net Operating Income	11,359	39,111	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	11,359	39,111	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	10,571	10,762	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	10,571	10,762	
Total Income	21,930	49,873	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	21,930	49,873	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,400	1,979	14
Amortization of Debt Discount and Expense (428)			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
Total Interest Charges	1,400	1,979	
Net Income	20,530	47,894	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,057,422	1,009,528	20
Balance Transferred from Income (433)	20,530	47,894	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,077,952	1,057,422	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	10,571	5
Total (Acct. 419):	10,571	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	113,385	695,733	0	0	809,118	1
Less: interdepartmental sales	0	10,645	0	0	10,645	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	113,385	685,088	0	0	798,473	

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	27,864		27,864	1
Electric operating expenses	53,380		53,380	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	472		472	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	81,716	0	81,716	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,262,647	2,107,942	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	818,689	759,194	2
Net Utility Plant	1,443,958	1,348,748	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	6,816	14,713	6
Special Funds (125)	0	0	7
Total Other Property and Investments	6,816	14,713	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	304,142	84,555	8
Temporary Cash Investments (132)		143,865	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	81,609	82,257	11
Other Accounts Receivable (143)	8,784	9,664	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,528	195,669	14
Materials and Supplies (150)	32,214	50,380	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	429,277	566,390	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	3,209	3,209	20
Total Deferred Debits	3,209	3,209	
Total Assets and Other Debits	1,883,260	1,933,060	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	272,047	213,899	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,077,952	1,057,422	23
Total Proprietary Capital	1,349,999	1,271,321	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	23,128	33,709	26
Total Long-Term Debt	23,128	33,709	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	57,149	74,912	28
Payables to Municipality (233)	0	164,480	29
Customer Deposits (235)	1,522	1,172	30
Taxes Accrued (236)	32,749	31,534	31
Interest Accrued (237)	1,014	1,478	32
Other Current and Accrued Liabilities (238)	9,710		33
Total Current and Accrued Liabilities	102,144	273,576	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	407,989	354,454	41
Total Liabilities and Other Credits	1,883,260	1,933,060	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,097,242	0	0	1,165,405	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,097,242	0	0	1,165,405	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	303,372	0	0	515,317	10
Total Accumulated Provision	303,372	0	0	515,317	
Net Utility Plant	793,870	0	0	650,088	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	280,639	478,555			759,194	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,222	49,987			71,209	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,511				1,511	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	22,733	49,987	0	0	72,720	13
Debits during year						14
Book cost of plant retired	0	13,225			13,225	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	13,225	0	0	13,225	19
Balance End of Year	303,372	515,317	0	0	818,689	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			32,214		32,214	50,380	2
Total Electric Utility					32,214	50,380	

Account	Total End of Year	Amount Prior Year	
Electric utility total	32,214	50,380	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	32,214	50,380	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	213,899	1
Changes during year (explain):		
CONTRIBUTIONS	58,148	2
Balance end of year	<u><u>272,047</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

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)	
Other Long-Term Debt (224)					
State Trust Fund Loan	07/15/1997	03/15/2002	5.00%	23,128	1
Total for Account 224				23,128	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	31,534	1
Accruals:		
Charged water department expense	20,565	2
Charged electric department expense	21,079	3
Charged sewer department expense	370	4
Other (explain):		
NONE		5
Total Accruals and other credits	42,014	
Taxes paid during year:		
County, state and local taxes	31,533	6
Social Security taxes	6,573	7
PSC Remainder Assessment	1,034	8
Other (explain):		
GROSS RECEIPTS TAX	1,659	9
Total payments and other debits	40,799	
Balance end of year	32,749	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
State Trust Fund Loan	1,478	1,400	1,864	1,014	3
Subtotal	1,478	1,400	1,864	1,014	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,478	1,400	1,864	1,014	

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	223,698	130,756	0	0	0	354,454	1
Add credits during year:							
For Services	25,594	27,941				53,535	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	249,292	158,697	0	0	0	407,989	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	6,816	2
Total (Acct. 124):	6,816	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,234	5
Electric	79,375	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	81,609	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
PRIMARY SERVICE EXTENSIONS	8,760	11
CONTRIBUTIONS RECEIVABLE	24	12
Total (Acct. 143):	8,784	
Receivables from Municipality (145):		
DUE FROM TRUST AND AGENCY	2,528	13
Total (Acct. 145):	2,528	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
DEMAND SIDE MANAGEMENT PROGRAMS	3,209	16
Total (Acct. 183):	3,209	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,078,563	1,104,935	0	0	2,183,498	1
Materials and Supplies	0	41,297	0	0	41,297	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	292,005	496,936	0	0	788,941	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	236,495	144,726	0	0	381,221	6
Other (specify):						
NONE					0	7
Average Net Rate Base	550,063	504,570	0	0	1,054,633	
Net Operating Income	2,401	8,958	0	0	11,359	8
Net Operating Income as a percent of Average Net Rate Base						
	0.44%	1.78%	N/A	N/A	1.08%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	242,973	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,067,687	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,310,660	
Net Income		
Net Income	20,530	5
Percent Return on Proprietary Capital	1.57%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Trempealeau
Trempealeau, WI 54661

We have compiled the accompanying PSC Report of the Trempealeau Electric and Water Utility, an enterprise fund of the Village of Trempealeau, as of December 31, 2000 and 1999, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
January 31, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 5, 2001

Mr. Scott Heinig, Village Administrator
Trempealeau Municipal Electric & Water Utility
24455 3rd Street
Trempealeau, WI 54661-9999

2000 Analytical Review DWCCA-5940-ELE

Dear Mr. Heinig:

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. The schedule notes on pages W-15 and W-16, Water Mains and Water Services, respectively, indicates that financing was by special assessments, TIF #3, and developers. Please provide an explanation, as requested in the schedule head notes, for the basis of special assessments. In addition, in Account 271, on page F-18, contributions are only reported for services. Please confirm that dollars are correctly allocated on the utility books between mains and services in Account 271, or otherwise explain this matter.

2. On page W-17, it is indicated that the meters are being replaced instead of tested. Please be aware that meters are to be replaced at the same intervals as the code establishes for testing, i.e. if 10 percent of meters are to be tested annually, 10 percent should be replaced annually. It appears that meters were neither tested nor replaced in 2000 at intervals required by the Administrative Code. That is a concern to the Commission because your water loss reported on page W-10 is 20 percent. Please make every effort to test your meters if they are not replaced at the intervals required.

3. On page W-17, 26 ¾-inch meters are reported added. On page W-8, \$6,386 is reported added to Account 346, Meters. This averages to \$246 per ¾-inch meter. Our review program identifies meters less than 1-inch that are outside of range of \$20 to \$150. Please provide a copy of a representative invoice for a ¾-inch meter, and the average installation cost for a ¾-inch meter, or any other information that would explain the high average cost calculated by our program.

4. In a general Commission review of expense accounts, we noted in the utility's 2000 PSC annual report that Account 926, Pensions and Benefits, was apparently spread over all of the operation and maintenance labor accounts instead of being booked to the specific fringe account.

FINANCIAL SECTION FOOTNOTES

This procedure is not appropriate. The current Uniform System of Accounts (USOA) for Municipal Water, Electric and Sewer Utilities requires that expenditures for pensions and benefits be charged to Account 926 and remain there with the exception of amounts appropriately charged to construction or to non-utility operations. The Commission has not authorized a change to the USOA permitting the allocation of this account to all the operation and maintenance labor accounts. Therefore, the utility will have to reclassify this expenditure back to Account 926 in the future to be in accordance with the accounting requirements prescribed by the USOA.

Please confirm in writing that the appropriate steps will be taken to ensure that in the future, beginning with the 2001 Annual Report, the accounting for this account will be reported in accordance with the current prescribed USOA.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\5940.doc
Administrator changed on 9/27/01 per the following e-mail.

PJL

-----Original Message-----

From: Hillman, Karl On Behalf Of *PSC RECORDS
Sent: Thursday, September 27, 2001 8:21 AM
To: Hakes, Buck; Yanger, Cathy; McIlwee, Mary
Subject: FW: Trempealeau Village Utility

-----Original Message-----

From: Village of Trempealeau [mailto:vtremple@trivest.net]
Sent: Thursday, September 27, 2001 8:17 AM
To: pscres@psc.state.wi.us
Subject: Trempealeau Village Utility

To whom it may concern:

FINANCIAL SECTION FOOTNOTES

The Village of Trempealeau, WI hired a new Administrator, Scott Heinig, on July 30, 2001, to replace Jim Mielke who left for another position. Please update your records to show this change.

Please check to find if Trempealeau has fully complied with all PSC requirements to date. With the change in position, it is highly likely reports or documents were lost or misplaced. The Village is more than willing to conform to all PSC guidelines and requirements. I am, however, new to the Village and to the rules of the PSC. Therefore, any assistance you can provide would be greatly welcomed.

Thank you for your time and understanding.

Sincerely,
Scott Heinig
Village Administrator

review response received 11/11/01, ele

1. info provided.
 - 2.&3. Meter schedule will be adjusted in 2001. Testing noted.
 4. will use a/c 926 for fringes in future.
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	111,487	1
Total Sales of Water	111,487	
Other Operating Revenues		
Forfeited Discounts (470)	179	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,719	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,898	
Total Operating Revenues	113,385	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,354	8
Pumping Expenses (620-625)	25,904	9
Water Treatment Expenses (630-635)	1,738	10
Transmission and Distribution Expenses (640-655)	4,713	11
Customer Accounts Expenses (901-904)	22,692	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	12,796	14
Total Operation and Maintenance Expenses	69,197	
Other Operating Expenses		
Depreciation Expense (403)	21,222	15
Amortization Expense (404-407)		16
Taxes (408)	20,565	17
Total Other Operating Expenses	41,787	
Total Operating Expenses	110,984	
NET OPERATING INCOME	2,401	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	642	27,792	64,140	4
Commercial	48	4,310	9,750	5
Industrial				6
Total Metered Sales to General Customers (461)	690	32,102	73,890	
Private Fire Protection Service (462)	1		109	7
Public Fire Protection Service (463)	1		34,425	8
Other Sales to Public Authorities (464)	8	3,344	3,063	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	700	35,446	111,487	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	34,425	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	34,425	
Forfeited Discounts (470):		
Customer late payment charges	179	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	179	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,719	10
Other (specify): NONE		11
Total Other Water Revenues (474)	1,719	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	1,354	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	1,354	
 PUMPING EXPENSES		
Operation Labor (620)	15	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	8,442	7
Operation Supplies and Expenses (623)	4,162	8
Maintenance of Pumping Plant (625)	13,285	9
Total Pumping Expenses	25,904	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)	1,738	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	1,738	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	142	14
Operation Supplies and Expenses (641)	190	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,165	16
Maintenance of Mains (651)	588	17
Maintenance of Services (652)	522	18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)	106	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	4,713	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,074	22
Accounting and Collecting Labor (902)	19,351	23
Supplies and Expenses (903)	1,267	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	22,692	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	2,775	27
Office Supplies and Expenses (921)	871	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,569	30
Property Insurance (924)	300	31
Injuries and Damages (925)	218	32
Employee Pensions and Benefits (926)		33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	601	35
Transportation Expenses (933)	462	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	12,796	
 Total Operation and Maintenance Expenses	69,197	

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		18,449	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		370	2
Net property tax equivalent		18,079	
Social Security		2,338	3
PSC Remainder Assessment		148	4
Other (specify): NONE			5
Total tax expense		<u>20,565</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229020				3
County tax rate	mills		6.805690				4
Local tax rate	mills		3.991360				5
School tax rate	mills		9.262060				6
Voc. school tax rate	mills		2.642880				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.931010				10
Less: state credit	mills		1.387110				11
Net tax rate	mills		21.543900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.991360				14
Combined School Tax Rate	mills		11.904940				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.896300				17
Total Tax Rate	mills		22.931010				18
Ratio of Local and School Tax to Total	dec.		0.693223				19
Total tax net of state credit	mills		21.543900				20
Net Local and School Tax Rate	mills		14.934724				21
Utility Plant, Jan. 1	\$	1,059,885	1,059,885				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,059,885	1,059,885				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,059,885	1,059,885				26
Assessment Ratio	dec.		0.871700				27
Assessed Value	\$	923,902	923,902				28
Net Local & School Rate	mills		14.934724				29
Tax Equiv. Computed for Current Year	\$	13,798	13,798				30
Tax Equivalent per 1994 PSC Report	\$	18,449					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	18,449					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,391		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)	37,219	1,929	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	39,610	1,929	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	106,057		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	76,437		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	182,494	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,275		23
Total Water Treatment Plant	7,275	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	429		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			2,391 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)			39,148 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	41,539
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			106,057 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			76,437 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	182,494
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,275 23
Total Water Treatment Plant	0	0	7,275
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			429 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	131,518		26
Transmission and Distribution Mains (343)	448,717	24,355	27
Fire Mains (344)	0		28
Services (345)	104,780	4,687	29
Meters (346)	56,866	6,386	30
Hydrants (348)	74,477		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	816,787	35,428	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	399		35
Computer Equipment (391.1)	4,158		36
Transportation Equipment (392)	3,838		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	5,324		44
Other Tangible Property (399)	0		45
Total General Plant	13,719	0	
Total utility plant in service directly assignable	1,059,885	37,357	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,059,885	37,357	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			131,518 26
Transmission and Distribution Mains (343)			473,072 27
Fire Mains (344)			0 28
Services (345)			109,467 29
Meters (346)			63,252 30
Hydrants (348)			74,477 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	852,215
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			399 35
Computer Equipment (391.1)			4,158 36
Transportation Equipment (392)			3,838 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,324 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	13,719
Total utility plant in service directly assignable	0	0	1,097,242
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,097,242

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			3,170	3,170	1
February			3,205	3,205	2
March			3,131	3,131	3
April			3,586	3,586	4
May			4,677	4,677	5
June			4,413	4,413	6
July			5,175	5,175	7
August			4,554	4,554	8
September			4,199	4,199	9
October			3,451	3,451	10
November			2,976	2,976	11
December			3,100	3,100	12
Total for year	0	0	45,637	45,637	
Less: Measured or estimated water used in main flushing and water treatment during year				1,158	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				44,479	16
Less: Water sold				35,446	17
Losses and unaccounted for				9,033	18
Percent unaccounted for to the nearest whole percent (%)				20%	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				365	21
Date of maximum: 4/7/2000					22
Cause of maximum:					23
Well control unit malfunction					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 4/8/2000					25
Total KWH used for pumping for the year				139,040	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	#2	126	10	216,000	Yes	1
WELL	#3	150	12	561,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#2	#3	1
Location	WELL #2	WELL #3	2
Purpose	S	P	3
Destination	D	D	4
Pump Manufacturer	ORTHING MCGRAW EDISON	PYRON JACKSON	5
Year Installed	1952	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	360	390	8
Pump Motor or Standby Engine Mfr	NEWMAN	US	10
Year Installed	1974	1964	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	40	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
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1985		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	204		6
Total capacity in gallons	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7800		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	2.000	220	0	0	0	220	1
M	D	4.000	413	0	0	0	413	2
M	D	6.000	45,428	728	0	0	46,156	3
P	D	6.000	400	0	0	0	400	4
M	D	8.000	4,589	0	0	0	4,589	5
Total Within Municipality			51,050	728	0	0	51,778	
Total Utility			51,050	728	0	0	51,778	

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	444	22	0	0	466		1
M	1.000	56	0	0	0	56		2
M	1.250	2	0	0	0	2		3
M	1.500	3	0	0	0	3		4
M	2.000	4	0	0	0	4		5
M	3.000	1	0	0	0	1		6
Total Utility		510	22	0	0	532	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	661	26	0		687	0	1
1.000	20	0	0	0	20	0	2
1.250	2	0	0	0	2	0	3
1.500	9	0	0	0	9	0	4
2.000	6	0	0	0	6	0	5
3.000	1	0	0	0	1	0	6
4.000	1	0	0	0	1	0	7
6.000	1	0	0	0	1	0	8
Total:	701	26	0	0	727	0	

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)	
0.750	594	29	0	1	0	63	687	1
1.000	5	9	0	1	0	5	20	2
1.250	0	1	0	1	0	0	2	3
1.500	0	4	0	3	0	2	9	4
2.000	0	3	0	2	0	1	6	5
3.000	0	0	0	0	0	1	1	6
4.000	0	0	0	0	1	0	1	7
6.000	0	0	0	0	1	0	1	8
Total:	599	46	0	8	2	72	727	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	82				82	2
Total Fire Hydrants	82	0	0	0	82	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	40
Number of distribution system valves end of year:	99
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Water main additions were financed through special assessments, contributions from TIF #3, and plant added by developers.

Per review response: special assessments are determined using cost based on the front footage assessment. 11/12/01 ele

Water Services (Page W-16)

Water service additions were financed through special assessments, contributions from TIF #3, and plant added by developers.

Per review response: special assessments are determined using cost based on the front footage assessment. 11/12/01 ele

Meters (Page W-17)

No meters were tested during the year. The city is on a rotation cycle for meter replacement. Therefore, instead of testing meters, they have been replacing them.

Per review response, meters are incorrect and will be adjusted on the 2001 report. ele

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	691,003	1
Total Sales of Electricity	691,003	
Other Operating Revenues		
Forfeited Discounts (450)	1,408	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	393	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,929	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	4,730	
Total Operating Revenues	695,733	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	518,797	9
Transmission Expenses (550-553)	16,389	10
Distribution Expenses (560-576)	16,967	11
Customer Accounts Expenses (901-904)	32,280	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	31,276	14
Total Operation and Maintenance Expenses	615,709	
Other Expenses		
Depreciation Expense (403)	49,987	15
Amortization Expense (404-407)		16
Taxes (408)	21,079	17
Total Other Expenses	71,066	
Total Operating Expenses	686,775	
NET OPERATING INCOME	8,958	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	1,408	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	1,408	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	393	5
Total Rent from Electric Property (454)	393	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEAOUS BILLINGS TO CUSTOMERS	2,929	7
Total Other Electric Revenues (456)	2,929	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	509,997	15
Other Expenses (546)	8,800	16
Total Other Power Supply Expenses	518,797	
Total Power Production Expenses	518,797	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	16,389	17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	16,389	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	310	21
Line and Station Supplies and Expenses (562)	3,710	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)	358	25
Miscellaneous Distribution Expenses (569)	336	26
Maintenance of Structures and Equipment (571)	134	27
Maintenance of Lines (572)	7,833	28
Maintenance of Line Transformers (573)	1,652	29
Maintenance of Street Lighting and Signal Systems (574)	2,021	30
Maintenance of Meters (575)	613	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	16,967	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,561	33
Accounting and Collecting Labor (902)	26,595	34
Supplies and Expenses (903)	2,124	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	32,280	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,441	38
Office Supplies and Expenses (921)	4,999	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	12,296	41
Property Insurance (924)	879	42
Injuries and Damages (925)	560	43
Employee Pensions and Benefits (926)		44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	225	46
Transportation Expenses (933)	3,346	47
Maintenance of General Plant (935)	4,530	48
Total Administrative and General Expenses	31,276	
 Total Operation and Maintenance Expenses	 615,709	

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		14,300	1
Social Security		4,235	2
Wisconsin Gross Receipts Tax		1,659	3
PSC Remainder Assessment		885	4
Other (specify): NONE			5
Total tax expense		21,079	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229020				3
County tax rate	mills		6.805690				4
Local tax rate	mills		3.991360				5
School tax rate	mills		9.262060				6
Voc. school tax rate	mills		2.642880				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.931010				10
Less: state credit	mills		1.387110				11
Net tax rate	mills		21.543900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.991360				14
Combined School Tax Rate	mills		11.904940				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.896300				17
Total Tax Rate	mills		22.931010				18
Ratio of Local and School Tax to Total	dec.		0.693223				19
Total tax net of state credit	mills		21.543900				20
Net Local and School Tax Rate	mills		14.934724				21
Utility Plant, Jan. 1	\$	1,048,057	1,048,057				22
Materials & Supplies	\$	50,380	50,380				23
Subtotal	\$	1,098,437	1,098,437				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,098,437	1,098,437				26
Assessment Ratio	dec.		0.871700				27
Assessed Value	\$	957,508	957,508				28
Net Local & School Rate	mills		14.934724				29
Tax Equiv. Computed for Current Year	\$	14,300	14,300				30
Tax Equivalent per 1994 PSC Report	\$	12,873					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	14,300					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	494		34
Structures and Improvements (361)	0		35
Station Equipment (362)	67,863		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	65,655	9,685	38
Overhead Conductors and Devices (365)	257,444	44,386	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	133,623	20,173	41
Line Transformers (368)	159,157	6,646	42
Services (369)	119,452	2,771	43
Meters (370)	49,150	3,417	44
Installations on Customers' Premises (371)	571		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	30,269	43,771	47
Total Distribution Plant	883,678	130,849	
GENERAL PLANT			
Land and Land Rights (389)	204		48
Structures and Improvements (390)	28,024	2,915	49
Office Furniture and Equipment (391)	1,247	400	50
Computer Equipment (391.1)	10,064		51
Transportation Equipment (392)	88,492		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			494 34
Structures and Improvements (361)			0 35
Station Equipment (362)			67,863 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			75,340 38
Overhead Conductors and Devices (365)	5,900		295,930 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			153,796 41
Line Transformers (368)			165,803 42
Services (369)			122,223 43
Meters (370)	1,825		50,742 44
Installations on Customers' Premises (371)			571 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	5,500		68,540 47
Total Distribution Plant	13,225	0	1,001,302
GENERAL PLANT			
Land and Land Rights (389)			204 48
Structures and Improvements (390)			30,939 49
Office Furniture and Equipment (391)			1,647 50
Computer Equipment (391.1)			10,064 51
Transportation Equipment (392)			88,492 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	32,757		58
Other Tangible Property (399)	0		59
Total General Plant	160,788	3,315	
Total utility plant in service directly assignable	1,044,466	134,164	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	1,044,466	134,164	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			32,757 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	164,103
Total utility plant in service directly assignable	13,225	0	1,165,405
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	13,225	0	1,165,405

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.47	12.09	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.47	15.16	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	1 2
Nonfarm Customers	0 3
Total	1 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	51 8
Total	51 9
Customers served at other than rural rates:	10
Farm	15 11
Nonfarm	3 12
Total	18 13
Total customers on rural lines at end of year	69 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	2,117	Thursday	01/20/2000	18:30	1,088	1
February	02	1,951	Thursday	02/03/2000	19:00	1,007	2
March	03	1,864	Thursday	03/09/2000	20:00	954	3
April	04	1,658	Monday	04/17/2000	09:15	883	4
May	05	1,874	Thursday	05/04/2000	20:45	860	5
June	06	2,431	Thursday	06/08/2000	20:15	1,034	6
July	07	2,854	Monday	07/10/2000	18:30	1,223	7
August	08	2,892	Monday	08/14/2000	16:00	1,138	8
September	09	3,251	Thursday	08/31/2000	18:00	1,091	9
October	10	1,667	Monday	10/16/2000	19:15	863	10
November	11	2,041	Monday	11/20/2000	19:00	940	11
December	12	2,425	Wednesday	12/27/2000	18:00	1,376	12
Total	27,025					12,457	

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	NORTHERN STATES POWER

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	12,457	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	12,457	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	10,880	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	10,880	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,577	27
Total Energy Losses	1,577	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	12.6595%	29
Total Disposition of Energy	12,457	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RURAL RESIDENTIAL	FG-1	53	545	1
RESIDENTIAL SALES	RG-1	951	5,913	2
Total Sales for Residential Sales		1,004	6,458	
Commercial & Industrial				
COMMERCIAL & INDUSTRIAL	CG-1	140	4,416	3
Total Sales for Commercial & Industrial		140	4,416	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	3	6	4
Total Sales for Public Street & Highway Lighting		3	6	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,147	10,880	

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)	
		14,777	457	15,234	1
		352,739	10,909	363,648	2
0	0	367,516	11,366	378,882	
		289,180	5,901	295,081	3
0	0	289,180	5,901	295,081	
			17,040	17,040	4
0	0	0	17,040	17,040	
				0	5
0	0	0	0	0	
0	0	656,696	34,307	691,003	

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	NSP				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered					4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	27,025				6
Average load factor	63.1075%				7
Total Cost of Purchased Power	509,993				8
Average cost per kWh	0.0410				9
On-Peak Hours (if applicable)	2880				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	422	659			12
February	400	607			13
March	363	590			14
April	349	534			15
May	351	509			16
June	394	640			17
July	482	741			18
August	497	641			19
September	416	676			20
October	353	509			21
November	390	550			22
December	509	868			23
Total kWh (000)	4,926	7,524			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
Total		0	0	0	0	0	1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	11th St					1
Voltage--High Side	7,200					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	3,750					5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW	3,251					7
Dt and Hr of Such Maximum Demand	08/31/2000					8
	18:00					9
Kwh Output						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						27
Voltage--High Side						28
Voltage--Low Side						29
Num. of Main Transformers in Operation						30
Capacity of Transformers in kVA						31
Number of Spare Transformers on Hand						32
15-Minute Maximum Demand in kW						33
Dt and Hr of Such Maximum Demand						34
						35
Kwh Output						36

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	1,202	407	11,931	1
Acquired during year	100	17	700	2
Total	1,302	424	12,631	3
Retired during year	75			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,227	424	12,631	6
Number end of year accounted for as follows:				7
In customers' use	1,119	377	10,965	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	108	47	1,666	12
Total end of year	1,227	424	12,631	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE				1
Total		0	0	
Ornamental				
NONE				2
Total		0	0	
Other				
Mercury Vapor	175	18	6,967	3
Other	150	14	6,974	4
Sodium Vapor	100	133	83,288	5
Total		165	97,229	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 546 has an increase this year of greater than \$5,000. This is because in the prior year these expenses were allocated to other accounts.

Maintenance of Lines, account 572, has decreased from the prior year. 1999 was an atypical year for this account. The amount in 572 this year is comparable with years before 1999.

Outside services employed, account 923, has increased from the prior year. 1999 was an atypical year for this account. The amount in 923 this year is comparable with years before 1999.
