



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: FENNIMORE WATER AND LIGHT PLANT

Principal Office: 860 LINCOLN AVENUE  
P.O. BOX 17  
FENNIMORE, WI 53809-0017

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:** FENNIMORE WATER AND LIGHT PLANT

**Utility Address:** 860 LINCOLN AVENUE  
P.O. BOX 17  
FENNIMORE, WI 53809-0017

**When was utility organized?** 1/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS MARGARET SPRAGUE

**Title:** CITY CLERK-TREASURER

**Office Address:**

860 LINCOLN AVENUE  
P.O. BOX 17  
FENNIMORE, WI 53809-0017

**Telephone:** (608) 822 - 6119

**Fax Number:** (608) 822 - 6007 EXT

**E-mail Address:**

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

**Name:** MR CHAD C FREYMILLER

**Title:** STAFF ACCOUNTANT

**Office Address:** JOHNSON BLOCK & CO. INC.

229 HIGH STREET  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** jbcmp@mhtc.net

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR JAY BENNETT, CPA

**Title:** MANAGER

**Office Address:** JOHNSON BLOCK & CO. INC.  
229 HIGH STREET  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** jbenett@johnsonblock.com

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

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**Name:** MR. GREG LEE

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**  
860 LINCOLN AVENUE  
P.O. BOX 17  
FENNIMORE, WI 53809-0017

**Telephone:** (608) 822 - 6501

**Fax Number:** (608) 822 - 6007

**E-mail Address:**

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**Name of utility commission/committee:** Electric, Water and Sewer Committee

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

- GORDON BENDER
- LINDA GRAY
- VERN LEWISON
- MARK STROHBUSCH

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

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,053,570	1,870,407	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,441,537	1,473,993	2
Depreciation Expense (403)	281,908	238,983	3
Amortization Expense (404-407)	0	2,279	4
Taxes (408)	164,185	112,244	5
<b>Total Operating Expenses</b>	<b>1,887,630</b>	<b>1,827,499</b>	
<b>Net Operating Income</b>	<b>165,940</b>	<b>42,908</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>165,940</b>	<b>42,908</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)	100,202	72,803	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>100,202</b>	<b>72,803</b>	
<b>Total Income</b>	<b>266,142</b>	<b>115,711</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>266,142</b>	<b>115,711</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	181,753	158,035	14
Amortization of Debt Discount and Expense (428)	2,277		15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	53	108	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>184,083</b>	<b>158,143</b>	
<b>Net Income</b>	<b>82,059</b>	<b>(42,432)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,563,501	1,605,933	20
Balance Transferred from Income (433)	82,059	(42,432)	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,645,560</b>	<b>1,563,501</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	100,202	5
<b>Total (Acct. 419):</b>	<b>100,202</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	300,972	1,752,598	0	0	<b>2,053,570</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>300,972</b>	<b>1,752,598</b>	<b>0</b>	<b>0</b>	<b>2,053,570</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	71,426		71,426	1
Electric operating expenses	132,102		132,102	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	16,204		16,204	8
Electric utility plant accounts	16,204		16,204	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>235,936</b>	<b>0</b>	<b>235,936</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,299,413	8,045,670	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,778,152	2,636,701	<b>2</b>
<b>Net Utility Plant</b>	<b>5,521,261</b>	<b>5,408,969</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	31,856	0	<b>5</b>
Other Investments (124)	41,296	9,849	<b>6</b>
Special Funds (125)	218,010	344,891	<b>7</b>
<b>Total Other Property and Investments</b>	<b>291,162</b>	<b>354,740</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(5,511)	18,056	<b>8</b>
Temporary Cash Investments (132)	351,180	811,234	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	243,476	153,144	<b>11</b>
Other Accounts Receivable (143)	348	1,461	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	26,647	20,305	<b>14</b>
Materials and Supplies (150)	153,260	150,102	<b>15</b>
Prepayments (165)	45,983	18,177	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>815,383</b>	<b>1,172,479</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	28,272	30,549	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	119,120	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>147,392</b>	<b>30,549</b>	
<b>Total Assets and Other Debits</b>	<b>6,775,198</b>	<b>6,966,737</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	576,949	512,627	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,645,560	1,563,501	23
<b>Total Proprietary Capital</b>	<b>2,222,509</b>	<b>2,076,128</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,215,060	3,288,525	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	347,583	460,546	26
<b>Total Long-Term Debt</b>	<b>3,562,643</b>	<b>3,749,071</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	150,584	439,340	28
Payables to Municipality (233)	9,700	608	29
Customer Deposits (235)	1,093	875	30
Taxes Accrued (236)	193,239	95,760	31
Interest Accrued (237)	19,030	78,545	32
Other Current and Accrued Liabilities (238)	26,354	31,405	33
<b>Total Current and Accrued Liabilities</b>	<b>400,000</b>	<b>646,533</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	590,046	495,005	41
<b>Total Liabilities and Other Credits</b>	<b>6,775,198</b>	<b>6,966,737</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)	2,682,515	0	0	5,616,898	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	2,682,515	0	0	5,616,898	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	559,633	0	0	2,218,519	10
<b>Total Accumulated Provision</b>	559,633	0	0	2,218,519	
<b>Net Utility Plant</b>	2,122,882	0	0	3,398,379	

### 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>	605,111	2,031,590			<b>2,636,701</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	57,899	224,009			<b>281,908</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,907	2,747			<b>4,654</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>59,806</b>	<b>226,756</b>	<b>0</b>	<b>0</b>	<b>286,562</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	86,334	39,827			<b>126,161</b>	<b>15</b>
Cost of removal	18,950				<b>18,950</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>105,284</b>	<b>39,827</b>	<b>0</b>	<b>0</b>	<b>145,111</b>	<b>19</b>
<b>Balance End of Year</b>	<b>559,633</b>	<b>2,218,519</b>	<b>0</b>	<b>0</b>	<b>2,778,152</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>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			134,574		134,574	129,997	2
<b>Total Electric Utility</b>					<b>134,574</b>	<b>129,997</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	134,574	129,997	1
Water utility	18,686	20,105	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>153,260</b>	<b>150,102</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>				
1993 G O Promissory Note	724	428	5,774	1
1997 Revenue Bonds	787	428	8,678	2
1999 BONDS	768	428	13,820	3
<b>Total</b>			<b>28,272</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	512,627	1
<b>Changes during year (explain):</b>		
AMOUNT FOR MAINS - GENERAL PAID	64,322	2
<b>Balance end of year</b>	<b>576,949</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)	
1997 Revenue Bonds	06/01/1997	12/01/2012	6.00%	1,100,060	<b>1</b>
1999 BONDS	05/01/1999	12/01/2018	4.75%	2,115,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,215,060</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>					
State Trust Fund	12/06/1992	03/15/2002	5.00%	28,017	1
Depository Trust Fund	05/01/1993	03/15/2003	4.00%	319,566	2
<b>Total for Account 224</b>				<b>347,583</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	95,760	1
<b>Accruals:</b>		
Charged water department expense	51,959	2
Charged electric department expense	112,226	3
Charged sewer department expense	800	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>164,985</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	47,907	6
Social Security taxes	16,343	7
PSC Remainder Assessment	2,431	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	825	9
<b>Total payments and other debits</b>	<b>67,506</b>	
<b>Balance end of year</b>	<b>193,239</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>					
1997 Revenue Bonds	5,508	65,793	66,101	5,200	1
1999 BONDS	65,428	98,064	155,392	8,100	2
<b>Subtotal</b>	<b>70,936</b>	<b>163,857</b>	<b>221,493</b>	<b>13,300</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1993 G.O. Debt	5,351	16,247	17,618	3,980	4
1992 State Trust Fund Loan	2,258	1,649	2,157	1,750	5
Sewer Loan	0			0	6
<b>Subtotal</b>	<b>7,609</b>	<b>17,896</b>	<b>19,775</b>	<b>5,730</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	0	53	53	0	7
<b>Subtotal</b>	<b>0</b>	<b>53</b>	<b>53</b>	<b>0</b>	
<b>Total</b>	<b>78,545</b>	<b>181,806</b>	<b>241,321</b>	<b>19,030</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	460,874	34,131	0	0	0	<b>495,005</b>	1
<b>Add credits during year:</b>							
For Services	3,386	26,734				<b>30,120</b>	2
For Mains	64,921					<b>64,921</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>529,181</b>	<b>60,865</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>590,046</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TIF DISTRICT	31,856	1
<b>Total (Acct. 123):</b>	<b>31,856</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	41,296	2
<b>Total (Acct. 124):</b>	<b>41,296</b>	
<b>Special Funds (125):</b>		
REDEMPTION ACCOUNT	4,826	3
RESERVE ACCOUNT	129,780	4
DEPRECIATION ACCOUNT	83,404	5
<b>Total (Acct. 125):</b>	<b>218,010</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	32,818	7
Electric	210,658	8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>243,476</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
MISCELLANEOUS	348	13
<b>Total (Acct. 143):</b>	<b>348</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL	15,770	14
DUE FROM SEWER	10,877	15
<b>Total (Acct. 145):</b>	<b>26,647</b>	
<b>Prepayments (165):</b>		
INSURANCE	19,530	16
10 YEAR WARRANTY ON DIESEL ENGINE	26,453	17
<b>Total (Acct. 165):</b>	<b>45,983</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
WATER TOWER PAINTING - AUTHORIZED 8/9/00	119,120	19
<b>Total (Acct. 183):</b>	<b>119,120</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL	9,700	20
<b>Total (Acct. 233):</b>	<b>9,700</b>	
<b>Other Deferred Credits (253):</b>		
NONE		21
<b>Total (Acct. 253):</b>	<b>0</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	2,630,276	5,542,265	0	0	8,172,541	1
Materials and Supplies	19,395	132,285	0	0	151,680	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	582,372	2,125,054	0	0	2,707,426	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	495,027	47,498	0	0	542,525	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,572,272</b>	<b>3,501,998</b>	<b>0</b>	<b>0</b>	<b>5,074,270</b>	
Net Operating Income	4,139	161,801	0	0	165,940	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>0.26%</b>	<b>4.62%</b>	<b>N/A</b>	<b>N/A</b>	<b>3.27%</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	544,788	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,604,530	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,149,318</b>	
<b>Net Income</b>		
Net Income	82,059	5
<b>Percent Return on Proprietary Capital</b>	<b>3.82%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

Rate Increases were put in effect in 2000. The Water rate change went into effect on 10/17/00. The Electric rate change went into effect on 1/15/00.

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

Rate increases for the Water & Electric Utilities accounts for the increase in A/C 142 Customer Accounts Receivable.

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### Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council  
City of Fennimore  
Fennimore, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Fennimore Electric and Water Utility as of December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Fennimore and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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## FINANCIAL SECTION FOOTNOTES

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

February 18, 2002

Ms. Margaret Sprague, City Clerk-Treasurer  
Fennimore Water And Light Plant  
860 Lincoln Avenue  
P.O. Box 17  
Fennimore, WI 53809-0017

2000 Analytical Review DWCCA-1980-PJL

Dear Ms. Sprague:

Thank you for your response to our letter of December 19, 2001, concerning the analytical review of your 2000 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. With regard to your response to item number 3, please note the following:

Since your unregulated sewer department uses the water meters to bill for sewer charges, you do need to report the depreciation expense on meters in column (b) of line 6 on page F-8. We note that there was \$1,600 properly reported in that account in the utility's 1999 report, but zero dollars were reported there in the 2000 annual report. Please adjust the utility's 2001 annual report to account for the error in 2000 and provide a footnote explaining the reason for the adjustment. With regard to your explanation regarding the ownership and regulation of the sewer utility, in your case the correct response on the Identification and Ownership page is to check the "Yes" box next to the question "Is sewer service rendered by the utility?"

Thank you for your efforts in preparing your 2000 annual report. We are closing the review of your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267 9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 AR response letters\1980.doc  
December 19, 2001

Ms. Margaret Sprague, City Clerk-Treasurer  
Fennimore Water And Light Plant  
860 Lincoln Avenue

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**FINANCIAL SECTION FOOTNOTES**

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P.O. Box 17  
Fennimore, WI 53809-0017

2000 Analytical Review DWCCA-1980-PJL

Dear Ms. Sprague:

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. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-19, please provide a more detailed description of the \$15,770 reported in Account 145 and the \$9,700 reported in Account 233 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.
2. During our review we noted that while it is explained in the footnotes of the Water Services schedule on page W-16 that the water service additions were financed through capital paid in by municipality, there is \$3,386 reported for contributions for water services in Account 271 on page F-18. Please explain the source of those contributions.
3. During our review, we noted that the utility did not report any depreciation expense on meters charged to sewer, (Account 110). If the sewer department uses the water meter to measure sewer volume, all the water meter costs must be shared, including depreciation, return on rate base, and taxes. Please review Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed) and properly allocate all water meter costs for 2001. We also noted that it is indicated on the Identification and Ownership page that sewer service is not rendered by the utility. Please confirm that this indicator is incorrect and will be correctly checked in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. 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 peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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Peter J. Leege

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## FINANCIAL SECTION FOOTNOTES

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Peter B. Neege

Financial Specialist

Division of Water, Compliance, and Consumer Affairs

### Enclosure

PJL:bhh:w:\compl\Analytical Reviews\2000 analytical review letters\1980.doc  
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Response letter received 2/15/02:

#1, a/c 145, \$5,821 is tax roll item from 1999 & \$9,949 is 2000 public fire protection. a/c 233, \$9,700 is the December 2000 payroll reimbursement due to the city.

#2, \$3,386 in contributions IS from private property owners.

#3, See follow up letter above.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	297,620	1
<b>Total Sales of Water</b>	<b>297,620</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	559	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,793	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>3,352</b>	
<b>Total Operating Revenues</b>	<b>300,972</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	36,740	9
Water Treatment Expenses (630-635)	8,567	10
Transmission and Distribution Expenses (640-655)	66,430	11
Customer Accounts Expenses (901-904)	20,169	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	55,069	14
<b>Total Operation and Maintenance Expenses</b>	<b>186,975</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	57,899	15
Amortization Expense (404-407)		16
Taxes (408)	51,959	17
<b>Total Other Operating Expenses</b>	<b>109,858</b>	
<b>Total Operating Expenses</b>	<b>296,833</b>	
<b>NET OPERATING INCOME</b>	<b>4,139</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	5	593	1,185	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>593</b>	<b>1,185</b>	
Metered Sales to General Customers (461)				
Residential	858	39,652	125,977	4
Commercial	136	18,183	42,226	5
Industrial	3	10,854	14,094	6
<b>Total Metered Sales to General Customers (461)</b>	<b>997</b>	<b>68,689</b>	<b>182,297</b>	
Private Fire Protection Service (462)	3		3,302	7
Public Fire Protection Service (463)	1		93,511	8
Other Sales to Public Authorities (464)	36	8,793	17,325	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>1,042</b>	<b>78,075</b>	<b>297,620</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)	93,511	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>93,511</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	559	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>559</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,700	10
<b>Other (specify):</b>		
MISCELLANEOUS	1,093	11
<b>Total Other Water Revenues (474)</b>	<b>2,793</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<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)	797	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	24,773	7
Operation Supplies and Expenses (623)	919	8
Maintenance of Pumping Plant (625)	10,251	9
<b>Total Pumping Expenses</b>	<b>36,740</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	6,175	10
Chemicals (631)	1,667	11
Operation Supplies and Expenses (632)	725	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>8,567</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	983	14
Operation Supplies and Expenses (641)	3,011	15
Maintenance of Distribution Reservoirs and Standpipes (650)	25,859	16
Maintenance of Mains (651)	20,834	17
Maintenance of Services (652)	7,589	18
Maintenance of Meters (653)	2,395	19
Maintenance of Hydrants (654)	4,851	20
Maintenance of Other Plant (655)	908	21
<b>Total Transmission and Distribution Expenses</b>	<b>66,430</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,745	<b>22</b>
Accounting and Collecting Labor (902)	16,026	<b>23</b>
Supplies and Expenses (903)	1,398	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>20,169</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)	15,721	<b>27</b>
Office Supplies and Expenses (921)	3,107	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	1,097	<b>30</b>
Property Insurance (924)	2,953	<b>31</b>
Injuries and Damages (925)	4,145	<b>32</b>
Employee Pensions and Benefits (926)	20,054	<b>33</b>
Regulatory Commission Expenses (928)	1,662	<b>34</b>
Miscellaneous General Expenses (930)	2,588	<b>35</b>
Transportation Expenses (933)	3,742	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>55,069</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>186,975</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		45,999	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		800	2
<b>Net property tax equivalent</b>		<b>45,199</b>	
Social Security		5,950	3
PSC Remainder Assessment		810	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>51,959</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			Grant				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.240137				2
County tax rate	mills		4.810439				3
Local tax rate	mills		10.437208				4
School tax rate	mills		10.134772				5
Voc. school tax rate	mills		1.925674				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>27.548230</b>				9
Less: state credit	mills		1.362596				10
<b>Net tax rate</b>	mills		<b>26.185634</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>10.437208</b>				12
<b>Combined School Tax Rate</b>	mills		<b>12.060446</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>22.497654</b>				15
<b>Total Tax Rate</b>	mills		<b>27.548230</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.816664</b>				17
<b>Total tax net of state credit</b>	mills		<b>26.185634</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>21.384871</b>				19
Utility Plant, Jan. 1	\$	2,578,036	2,578,036				20
Materials & Supplies	\$	20,105	20,105				21
<b>Subtotal</b>	\$	<b>2,598,141</b>	<b>2,598,141</b>				22
Less: Plant Outside Limits	\$	17,768	17,768				23
<b>Taxable Assets</b>	\$	<b>2,580,373</b>	<b>2,580,373</b>				24
Assessment Ratio	dec.		0.833600				25
<b>Assessed Value</b>	\$	<b>2,150,999</b>	<b>2,150,999</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>21.384871</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>45,999</b>	<b>45,999</b>				28
Tax Equivalent per 1994 PSC Report	\$	35,514					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>45,999</b>					31

### 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)	702		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)	348,575		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>349,277</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	13,749		12
Structures and Improvements (321)	274,920		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	207,901		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>496,570</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,850		23
<b>Total Water Treatment Plant</b>	<b>13,850</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	578		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)			702	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)	12,182		336,393	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>12,182</b>	<b>0</b>	<b>337,095</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			13,749	12
Structures and Improvements (321)			274,920	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	50,053		157,848	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>50,053</b>	<b>0</b>	<b>446,517</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,850	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>13,850</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			578	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)	215,799	20,550	26
Transmission and Distribution Mains (343)	1,091,846	127,030	27
Fire Mains (344)	0		28
Services (345)	139,141	18,856	29
Meters (346)	91,148	4,497	30
Hydrants (348)	96,396	10,296	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,634,908</b>	<b>181,229</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	20,266		34
Office Furniture and Equipment (391)	2,150		35
Computer Equipment (391.1)	18,330	203	36
Transportation Equipment (392)	6,604	7,716	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,359	1,664	39
Laboratory Equipment (395)	3,966		40
Power Operated Equipment (396)	13,512		41
Communication Equipment (397)	1,245		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>83,432</b>	<b>9,583</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,578,037</b>	<b>190,812</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,578,037</b>	<b>190,812</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)	1,800		234,549 26
Transmission and Distribution Mains (343)	1,875		1,217,001 27
Fire Mains (344)			0 28
Services (345)	5,352		152,645 29
Meters (346)	6,733		88,912 30
Hydrants (348)	2,888		103,804 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>18,648</b>	<b>0</b>	<b>1,797,489</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			20,266 34
Office Furniture and Equipment (391)			2,150 35
Computer Equipment (391.1)			18,533 36
Transportation Equipment (392)	5,451		8,869 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			19,023 39
Laboratory Equipment (395)			3,966 40
Power Operated Equipment (396)			13,512 41
Communication Equipment (397)			1,245 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>5,451</b>	<b>0</b>	<b>87,564</b>
<b>Total utility plant in service directly assignable</b>	<b>86,334</b>	<b>0</b>	<b>2,682,515</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>86,334</b>	<b>0</b>	<b>2,682,515</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			8,459	8,459	1
February			10,052	10,052	2
March			8,532	8,532	3
April			8,728	8,728	4
May			9,095	9,095	5
June			9,870	9,870	6
July			10,164	10,164	7
August			10,066	10,066	8
September			8,597	8,597	9
October			8,429	8,429	10
November			8,196	8,196	11
December			7,365	7,365	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>107,553</b>	<b>107,553</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				3,870	13
Less: Other utility use				2,054	14
Other utility use explanation:					15
Water main / Service breaks					
Water pumped into distribution system				101,629	16
Less: Water sold				78,075	17
Losses and unaccounted for				23,554	18
Percent unaccounted for to the nearest whole percent (%)				23%	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				601	21
Date of maximum: 9/20/2000					22
Cause of maximum:					23
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year				183	24
Date of minimum: 9/10/2000					25
Total KWH used for pumping for the year				421,142	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>	
1984 DRILLED WELL	#4	993	14	792,000	Yes	<b>1</b>
1998 DRILLED WELL	#5	1,000	18	1,440,000	Yes	<b>2</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	#4	5		1
Location	INDUSTRIAL PARK	EISENHOWER		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	PEERLESS		5
Year Installed	1983	1998		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	1,000		8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC		10
Year Installed	1983	1998		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	200		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	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1947	1971	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	120	134	6
Total capacity in gallons	100,000	300,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	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	286	0	0	0	286	1
M	D	4.000	15,696	0	0	0	15,696	2
M	D	6.000	36,739	0	150	0	36,589	3
P	D	6.000	5,312	2,878	0	0	8,190	4
M	D	8.000	14,513	0	0	0	14,513	5
P	D	8.000	6,174	1,334	0	0	7,508	6
M	D	12.000	8,614	0	0	0	8,614	7
<b>Total Within Municipality</b>			<b>87,334</b>	<b>4,212</b>	<b>150</b>	<b>0</b>	<b>91,396</b>	
<b>Total Utility</b>			<b>87,334</b>	<b>4,212</b>	<b>150</b>	<b>0</b>	<b>91,396</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	0.500	148	7	7	0	148		1
M	0.750	717	7	0	0	724		2
M	1.000	78	28	0	0	106	1	3
M	1.250	7	0	0	0	7		4
M	1.500	15	1	0	0	16		5
M	2.000	12	0	0	0	12		6
M	3.000	1	0	0	0	1		7
M	4.000	7	0	0	0	7		8
M	8.000	3	0	0	0	3		9
<b>Total Utility</b>		<b>988</b>	<b>43</b>	<b>7</b>	<b>0</b>	<b>1,024</b>	<b>1</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,042	66	45	0	1,063	185	1
0.750	3	0	0	0	3	0	2
1.000	25	0	0	0	25	1	3
1.250	1	0	0	0	1	0	4
1.500	24	1	1	0	24	7	5
2.000	12	0	0	0	12	4	6
3.000	2	0	0	0	2	2	7
4.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>1,110</b>	<b>67</b>	<b>46</b>	<b>0</b>	<b>1,131</b>	<b>200</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	876	107	1	20	0	59	1,063	1
0.750	0	3	0	0	0	0	3	2
1.000	2	14	0	3	0	6	25	3
1.250	0	1	0	0	0	0	1	4
1.500	0	10	0	10	0	4	24	5
2.000	0	5	1	6	0	0	12	6
3.000	0	0	0	2	0	0	2	7
4.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>878</b>	<b>140</b>	<b>3</b>	<b>41</b>	<b>0</b>	<b>69</b>	<b>1,131</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	1
Within Municipality	136	7	2		141	2
<b>Total Fire Hydrants</b>	<b>136</b>	<b>7</b>	<b>2</b>	<b>0</b>	<b>141</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</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:	135
Number of distribution system valves end of year:	269
Number of distribution valves operated during year:	30

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## WATER OPERATING SECTION FOOTNOTES

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

Increase in A/C 650 relates to amoritzation of water tower painting costs.

Increased costs in Maintenance of Mains A/C 651 is due to patching of main breaks and leak survey.

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

Decrease in A/C 325 Electric Pumping Equipment is due to the closing of well #2.

The retirement in A/C 314 Wells & Springs results from the closing of well #2.

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### Water Mains (Page W-15)

Water main additions were financed through developer contributions and capital paid in by municipality.

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### Water Services (Page W-16)

Water service additions were financed through capital paid in by municipality.

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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)	1,745,865	1
<b>Total Sales of Electricity</b>	<b>1,745,865</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	4,618	2
Miscellaneous Service Revenues (451)	802	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,182	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	131	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>6,733</b>	
<b>Total Operating Revenues</b>	<b>1,752,598</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,040,014	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	65,613	11
Customer Accounts Expenses (901-904)	20,871	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	128,064	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,254,562</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	224,009	15
Amortization Expense (404-407)		16
Taxes (408)	112,226	17
<b>Total Other Expenses</b>	<b>336,235</b>	
<b>Total Operating Expenses</b>	<b>1,590,797</b>	
<b>NET OPERATING INCOME</b>	<b>161,801</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	4,618	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,618</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	802	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>802</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENT	1,182	5
<b>Total Rent from Electric Property (454)</b>	<b>1,182</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	131	7
<b>Total Other Electric Revenues (456)</b>	<b>131</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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)	24,600	11
Fuel (539)	35,263	12
Operation Supplies and Expenses (540)	7,326	13
Maintenance of Other Power Production Plant (543)	10,968	14
<b>Total Other Power Generation Expenses</b>	<b>78,157</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	961,857	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>961,857</b>	
<b>Total Power Production Expenses</b>	<b>1,040,014</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>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	11,151	21
Line and Station Supplies and Expenses (562)	10,101	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	4,936	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	27,917	28
Maintenance of Line Transformers (573)	3,485	29
Maintenance of Street Lighting and Signal Systems (574)	5,068	30
Maintenance of Meters (575)	2,955	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<u>65,613</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,995	33
Accounting and Collecting Labor (902)	13,978	34
Supplies and Expenses (903)	1,816	35
Uncollectible Accounts (904)	82	36
<b>Total Customer Accounts Expenses</b>	<u>20,871</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<u>0</u>	

## 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)	19,817	<b>38</b>
Office Supplies and Expenses (921)	3,175	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	4,262	<b>41</b>
Property Insurance (924)	16,825	<b>42</b>
Injuries and Damages (925)	8,073	<b>43</b>
Employee Pensions and Benefits (926)	58,097	<b>44</b>
Regulatory Commission Expenses (928)	411	<b>45</b>
Miscellaneous General Expenses (930)	7,771	<b>46</b>
Transportation Expenses (933)	9,633	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>128,064</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,254,562</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		99,394	1
Social Security		10,393	2
Wisconsin Gross Receipts Tax		818	3
PSC Remainder Assessment		1,621	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>112,226</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.240137				3
County tax rate	mills		4.810439				4
Local tax rate	mills		10.437208				5
School tax rate	mills		10.134772				6
Voc. school tax rate	mills		1.925674				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>27.548230</b>				<b>10</b>
Less: state credit	mills		1.362596				11
<b>Net tax rate</b>	mills		<b>26.185634</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.437208</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.060446</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>22.497654</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.548230</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.816664</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.185634</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.384871</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,467,634	5,467,634				22
Materials & Supplies	\$	129,997	129,997				23
<b>Subtotal</b>	\$	<b>5,597,631</b>	<b>5,597,631</b>				<b>24</b>
Less: Plant Outside Limits	\$	21,950	21,950				25
<b>Taxable Assets</b>	\$	<b>5,575,681</b>	<b>5,575,681</b>				<b>26</b>
Assessment Ratio	dec.		0.833600				27
<b>Assessed Value</b>	\$	<b>4,647,888</b>	<b>4,647,888</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.384871</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>99,394</b>	<b>99,394</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	54,012					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>99,394</b>					<b>34</b>

**ELECTRIC UTILITY PLANT IN SERVICE**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	253,316		19
Fuel Holders, Producers and Accessories (342)	74,515		20
Prime Movers (343)	1,070,840		21
Generators (344)	352,368		22
Accessory Electric Equipment (345)	784,762	58,670	23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>2,535,801</b>	<b>58,670</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)		(26,829)	226,487 19
Fuel Holders, Producers and Accessories (342)			74,515 20
Prime Movers (343)			1,070,840 21
Generators (344)			352,368 22
Accessory Electric Equipment (345)		(27,838)	815,594 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>(54,667)</b>	<b>2,539,804</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	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)	830	20	34
Structures and Improvements (361)	2,558		35
Station Equipment (362)	67,247		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	321,726	276	38
Overhead Conductors and Devices (365)	494,843	1,227	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	625,517	12,186	41
Line Transformers (368)	446,608	50,805	42
Services (369)	230,769	27,499	43
Meters (370)	87,843	5,713	44
Installations on Customers' Premises (371)	43,635	19,846	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	88,298	3,241	47
<b>Total Distribution Plant</b>	<b>2,409,874</b>	<b>120,813</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	184,692		49
Office Furniture and Equipment (391)	18,904		50
Computer Equipment (391.1)	125,181	203	51
Transportation Equipment (392)	35,972	50,770	52
Stores Equipment (393)	1,644		53
Tools, Shop and Garage Equipment (394)	25,935	826	54
Laboratory Equipment (395)	4,614		55
Power Operated Equipment (396)	121,535	12,477	56
Communication Equipment (397)	3,481		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)			850 34
Structures and Improvements (361)			2,558 35
Station Equipment (362)			67,247 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			322,002 38
Overhead Conductors and Devices (365)			496,070 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			637,703 41
Line Transformers (368)	1,300		496,113 42
Services (369)	3,700		254,568 43
Meters (370)	3,300		90,256 44
Installations on Customers' Premises (371)			63,481 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			91,539 47
<b>Total Distribution Plant</b>	<b>8,300</b>	<b>0</b>	<b>2,522,387</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			184,692 49
Office Furniture and Equipment (391)			18,904 50
Computer Equipment (391.1)			125,384 51
Transportation Equipment (392)	31,527		55,215 52
Stores Equipment (393)			1,644 53
Tools, Shop and Garage Equipment (394)			26,761 54
Laboratory Equipment (395)			4,614 55
Power Operated Equipment (396)			134,012 56
Communication Equipment (397)			3,481 57

### ELECTRIC UTILITY PLANT IN SERVICE

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>521,958</b>	<b>64,276</b>
<b>Total utility plant in service directly assignable</b>	<b>5,467,633</b>	<b>243,759</b>
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 <b>Total utility plant in service</b>	<b>5,467,633</b>	<b>243,759</b>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>31,527</b>	<b>0</b>	<b>554,707</b>
<b>Total utility plant in service directly assignable</b>	<b>39,827</b>	<b>(54,667)</b>	<b>5,616,898</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>39,827</b>	<b>(54,667)</b>	<b>5,616,898</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)		14.29	1
7.2/12.5 kV (12kV)		4.04	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)		1.17	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,648	Monday	01/24/2000	09:00	3,243	<b>1</b>
February	02	5,345	Tuesday	02/08/2000	10:00	2,909	<b>2</b>
March	03	5,172	Tuesday	03/14/2000	11:00	3,009	<b>3</b>
April	04	5,323	Monday	04/17/2000	10:00	2,887	<b>4</b>
May	05	5,878	Monday	05/08/2000	13:00	3,082	<b>5</b>
June	06	5,946	Thursday	06/01/2000	16:00	3,182	<b>6</b>
July	07	6,316	Thursday	07/13/2000	14:00	3,343	<b>7</b>
August	08	7,518	Thursday	08/31/2000	15:00	3,548	<b>8</b>
September	09	7,248	Friday	09/01/2000	13:00	3,133	<b>9</b>
October	10	5,256	Monday	10/23/2000	12:00	2,913	<b>10</b>
November	11	5,304	Monday	11/20/2000	10:00	2,872	<b>11</b>
December	12	5,761	Wednesday	12/13/2000	09:00	3,201	<b>12</b>
<b>Total</b>		<b>70,715</b>				<b>37,322</b>	

**System Name**

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

Type of Reading	Supplier
60 minutes integrated	Dairyland Power Cooperative

**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	434	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>434</b>	<b>7</b>
Purchases	36,888	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>37,322</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	35,210	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>35,210</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	2,112	27
<b>Total Energy Losses</b>	<b>2,112</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.6589%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>37,322</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	1,077	9,478	1
<b>Total Sales for Residential Sales</b>		<b>1,077</b>	<b>9,478</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	241	4,602	2
INDUSTRIAL	CP-1	21	20,505	3
INTERDEPARTMENTAL	MP-1	1	421	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>263</b>	<b>25,528</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	10	204	5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>10</b>	<b>204</b>	
<b>Sales for Resale</b>				
NONE				6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,350</b>	<b>35,210</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		563,302	(10,111)	<b>553,191</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>563,302</b>	<b>(10,111)</b>	<b>553,191</b>	
		291,029	(5,067)	<b>285,962</b>	<b>2</b>
		873,710	(22,067)	<b>851,643</b>	<b>3</b>
		24,773		<b>24,773</b>	<b>4</b>
<b>0</b>	<b>0</b>	<b>1,189,512</b>	<b>(27,134)</b>	<b>1,162,378</b>	
		30,296		<b>30,296</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>30,296</b>	<b>0</b>	<b>30,296</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>1,783,110</b>	<b>(37,245)</b>	<b>1,745,865</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				1
Point of Delivery					2
Type of Power Purchased (firm, dump, etc.)	off-peak				3
Voltage at Which Delivered	4160/2400 & 12470/72				4
Point of Metering	Substations 1 & 2				5
Total of 12 Monthly Maximum Demands -- kW	70,715				6
Average load factor	<b>71.4580%</b>				7
Total Cost of Purchased Power	968,089				8
Average cost per kWh	<b>0.0262</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		3,216			12
February		2,891			13
March		3,008			14
April		2,880			15
May		3,078			16
June		3,132			17
July		3,331			18
August		3,492			19
September		3,044			20
October		2,913			21
November		2,862			22
December		3,041			23
<b>Total kWh (000)</b>	<b>0</b>	<b>36,888</b>			24

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
<b>Total kWh (000)</b>					51

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	434	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	7,500	7
Date and Hour of Such Maximum Demand	8/31/2000 16	8
<b>Load Factor</b>	<b>0.0066</b>	<b>9</b>
Maximum Net Generation in Any One Day	<b>83,500</b>	<b>10</b>
Date of Such Maximum	8/31/2000	11
Number of Hours Generators Operated	334	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	<b>1,040,014</b>	<b>15</b>
<b>Cost per kWh of Net Generation (\$)</b>	<b>2,396</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	27	17
February	18	18
March	1	19
April	7	20
May	4	21
June	50	22
July	12	23
August	56	24
September	89	25
October	0	26
November	10	27
December	160	28
<b>Total kWh (000)</b>	<b>434</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	760	32
Average Cost per Barrel of Oil Burned (\$)	45.1000	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	52	36
Average Cost per Gallon (\$)	5.8100	37
kWh Net Generation per Gallon of Fuel Oil	14	38
kWh Net Generation per Gallon of Lubr. Oil	8346	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)
Name of Plant	NONE			1
Unit Identification	5			2
Type of Generation	DIESEL			3
kWh Net Generation (000)	434			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.)	7,500			7
Date and Hour of Such Maximum Demand	8/31/2000 16			8
<b>Load Factor</b>	<b>0.0066</b>			9
Maximum Net Generation in Any One Day	83,500			10
Date of Such Maximum	08/31/2000			11
Number of Hours Generators Operated	334			12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses	1,040,014			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>2,396.3456</b>			16
Monthly Net Generation --- kWh (000):				
January	27			17
February	18			18
March	1			19
April	7			20
May	4			21
June	50			22
July	12			23
August	56			24
September	89			25
October				26
November	10			27
December	160			28
<b>Total kWh (000)</b>	<b>434</b>			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	760			32
Average Cost per Barrel of Oil Burned (\$)	45.1000			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	52			36
Average Cost per Gallon (\$)	5.8100			37
kWh Net Generation per Gallon of Fuel Oil	14			38
kWh Net Generation per Gallon of Lubr. Oil	8,346			39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				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)
NONE							
<b>Total</b>							<b><u>0</u></b>
							1

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Diesel sub					1
Voltage--High Side	69					2
Voltage--Low Side	42					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	750					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	(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	1,461	382	25,789	1
Acquired during year	55	7	4,500	2
<b>Total</b>	<b>1,516</b>	<b>389</b>	<b>30,289</b>	<b>3</b>
Retired during year	89	4	225	4
Sales, transfers or adjustments increase (decrease)	(34)	2		5
<b>Number end of year</b>	<b>1,393</b>	<b>387</b>	<b>30,064</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,360	295	24,333	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	33	92	5,731	12
<b>Total end of year</b>	<b>1,393</b>	<b>387</b>	<b>30,064</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	221	98,124	1
<b>Total</b>		<b>221</b>	<b>98,124</b>	
<b>Ornamental</b>				
Sodium Vapor	150	38	29,640	2
Sodium Vapor	250	44	76,400	3
<b>Total</b>		<b>82</b>	<b>106,040</b>	
<b>Other</b>				
NONE				4
<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)

Decrease in A/C 543 amounts to repairing of needle and sleeve in 1999 at a cost of approximately \$8,000.

Increase in A/C 538 & A/C 539 relate to an increase in production from the diesel plant.

Increase in plant assests results in an increase in A/C 924 Property Insurance.

Fees relating to rate case filed in 1999 explains the decrease in A/C 928, Regulatory Commission Expenses.

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

Adjustments to Utility Plant are due to final contract amounts being less than amounts set-up as payables at the end of 1999.

Purchase of a new boom truck accounts for the addition to A/C 392 Transportation Equipment.

Additions to A/C 345 Accessory Electric Equipment results from final payment of deisel plant construction costs.

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