



3014 (02-09-04)

ANNUAL REPORT

OF

Name: GRESHAM MUNICIPAL LIGHT AND POWER UTILITY

Principal Office: P.O. BOX 50
GRESHAM, WI 54128

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GRESHAM MUNICIPAL LIGHT AND POWER UTILITY

Utility Address: P.O. BOX 50
GRESHAM, WI 54128

When was utility organized? 1/1/1918

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LEE EBERT
Title: UTILITY MANAGER

Office Address:
P.O. BOX 50
GRESHAM, WI 54128

Telephone: (715) 787 - 3244

Fax Number: (715) 787 - 1313

E-mail Address:

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

Name: KAREN K KERBER
Title: SHAREHOLDER

Office Address: KERBER, ROSE AND ASSOCIATES, S.C.
115 E. 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

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

Name: ROBERT KLOPKE
Title: CHAIRMAN

Office Address:
1312 PARK HILL DRIVE
GRESHAM, WI 54128

Telephone: (715) 787 - 3244

Fax Number: (715) 787 - 1313

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: KAREN K KERBER

Title: SHAREHOLDER

Office Address: KERBER, ROSE AND ASSOCIATES, S.C.
115 E. 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

Date of most recent audit report: 2/20/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: LEE EBERT

Title: UTILITY MANAGER

Office Address:
P.O. BOX 50
GRESHAM, WI 54128

Telephone: (715) 787 - 3244

Fax Number: (715) 787 - 1313

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- LEONARD ANDRUS
- ROBERT KLOPKE
- DAVE WETZEL

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,215,740	960,387	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	914,369	875,474	2
Depreciation Expense (403)	148,678	126,650	3
Amortization Expense (404-407)	10,251	10,251	4
Taxes (408)	72,525	73,075	5
Total Operating Expenses	1,145,823	1,085,450	
Net Operating Income	69,917	(125,063)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	69,917	(125,063)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	25,533	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	50,000	9
Interest and Dividend Income (419)	6,565	4,150	10
Miscellaneous Nonoperating Income (421)	0	3,899	11
Total Other Income	6,565	83,582	
Total Income	76,482	(41,481)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	76,482	(41,481)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,509	2,127	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,509	2,127	
Net Income	74,973	(43,608)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,233,291	1,243,187	20
Balance Transferred from Income (433)	74,973	(43,608)	21
Miscellaneous Credits to Surplus (434)	33,712	33,712	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,341,976	1,233,291	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	6,565	5
Total (Acct. 419):	6,565	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT FORGIVEN	33,712	9
Total (Acct. 434):	33,712	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	1,215,740	0	0	1,215,740	1
Less: interdepartmental sales	0	17,333	0	0	17,333	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	0	1,198,407	0	0	1,198,407	

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	17,142		17,142	1
Electric operating expenses	196,595		196,595	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	21,539		21,539	5
Merchandising and jobbing			0	6
Other nonutility expenses	54,822		54,822	7
Water utility plant accounts			0	8
Electric utility plant accounts	29,096		29,096	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	5,120		5,120	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	324,314	0	324,314	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,213,315	3,367,801	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,835,264	1,715,364	2
Net Utility Plant	2,378,051	1,652,437	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,175	3,175	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	3,175	3,175	
Investment in Municipality (123)	0	0	5
Other Investments (124)	4,369	3,463	6
Special Funds (125)	0	25,500	7
Total Other Property and Investments	7,544	32,138	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		473	8
Temporary Cash Investments (132)	25,495	28,326	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	171,006	216,631	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	28,198	67,276	14
Materials and Supplies (150)	186,339	120,099	15
Prepayments (165)	11,977	11,231	16
Other Current and Accrued Assets (170)	4,525		17
Total Current and Accrued Assets	427,540	444,036	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	71,888	82,139	20
Total Deferred Debits	71,888	82,139	
Total Assets and Other Debits	2,885,023	2,210,750	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	19,526	19,526	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,341,976	1,233,291	23
Total Proprietary Capital	1,361,502	1,252,817	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	437,183	0	25
Other Long-Term Debt (224)	23,541	36,126	26
Total Long-Term Debt	460,724	36,126	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	151,665	150,301	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	6,472		33
Total Current and Accrued Liabilities	158,137	150,301	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	904,660	771,506	41
Total Liabilities and Other Credits	2,885,023	2,210,750	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	0	0	0	4,176,832	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)				36,483	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	0	0	0	4,213,315	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	1,835,264	10
Total Accumulated Provision	0	0	0	1,835,264	
Net Utility Plant	0	0	0	2,378,051	

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)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,715,364				1,715,364	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	148,678				148,678	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,222				1,222	10
Other credits (specify):						11
					0	12
Total credits	149,900	0	0	0	149,900	13
Debits during year						14
Book cost of plant retired	30,000				30,000	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	30,000	0	0	0	30,000	19
Balance End of Year	1,835,264	0	0	0	1,835,264	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	4.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NON-UTILITY LAND	3,175			3,175	2
Total Nonutility Property (121)	3,175	0	0	3,175	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	3,175	0	0	3,175	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			186,339		186,339	120,099	2
Total Electric Utility					186,339	120,099	

Account	Total End of Year	Amount Prior Year	
Electric utility total	186,339	120,099	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	186,339	120,099	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	19,526	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>19,526</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-----------------------------	----------------------	----------------------------	----------------------	-------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCES FROM MUNICIPALITY	01/20/2000	01/20/2001	4.80%	437,183	1
Total for Account 223				437,183	
Other Long-Term Debt (224)					
GRESHAM STATE BANK LOAN	09/25/1998	09/25/2002	5.00%	23,541	2
Total for Account 224				23,541	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense		2
Charged electric department expense	72,525	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>72,525</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	14,007	7
PSC Remainder Assessment	1,249	8
Other (explain):		
PROPERTY TAX EQUIVALENT FORGIVEN	33,712	9
WI GROSS RECEIPT TAX	23,557	10
Total payments and other debits	<u>72,525</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
GRESHAM STATE BANK LOAN	0	1,509	1,509	0	3
Subtotal	0	1,509	1,509	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	1,509	1,509	0	

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	0	771,506	0	0	0	771,506	1
Add credits during year:							
For Services		133,154				133,154	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	0	904,660	0	0	0	904,660	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
STOCK IN COOPERATIVE	4,369	2
Total (Acct. 124):	4,369	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		5
Electric	171,006	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	171,006	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FOR OPERATING EXPENSES	28,198	12
Total (Acct. 145):	28,198	
Prepayments (165):		
LICENSE FEES	11,830	13
PREPAID INSURANCE	147	14
Total (Acct. 165):	11,977	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
HYDROELECTRICAL PLANT GENERATOR OVERHAUL BEING AMORTIZED	71,888	16
Total (Acct. 183):	71,888	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	0	3,770,433	0	0	3,770,433	1
Materials and Supplies	0	153,219	0	0	153,219	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	0	1,775,314	0	0	1,775,314	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	0	838,083	0	0	838,083	6
Other (specify):						
NONE					0	7
Average Net Rate Base	0	1,310,255	0	0	1,310,255	
Net Operating Income	0	69,917	0	0	69,917	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	5.34%	N/A	N/A	5.34%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	19,526	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,287,633	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,307,159	
Net Income		
Net Income	74,973	5
Percent Return on Proprietary Capital	5.74%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The Utility had a rate increase effective January 1, 2000.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Gresham Municipal Light and Power Utility
Gresham, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Gresham Municipal Light and Power Utility as of December 31, 2000 and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial information referred to above, and accordingly, do not express an opinion or any other form of assurance on them. The financial information was compiled by us from financial statements for the same period that we previously audited, as indicated in our report dated February 20, 2001.

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

KERBER, ROSE & ASSOCIATES, S.C.
March 30, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 19, 2001

Mr. Lee Ebert, Utility Manager
Gresham Municipal Light and Power Utility
P.O. Box 50
Gresham, WI 54128-0050

2000 Analytical Review DWCCA-2400-PJL

Dear Mr. Ebert:

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:

During our review we noted that while there is a balance reported in the Notes Payable & Miscellaneous Long-Term Debt schedule on page W-15 for Account 223, Advances, there is no interest accrued during the year reported for Account 223 in the Interest Accrued schedule on page F-17. Please explain.

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,

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

PJL:bhh:w:\compl\Analytical Reviews\2000 analytical review letters\2400.doc

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

From: Karen Kerber, CPA [mailto:kkerber@kerberrose.com]
Sent: Tuesday, January 22, 2002 11:32 PM
To: Leege, Peter PSC
Subject: Gresham Municipal Light & Power Utility

FINANCIAL SECTION FOOTNOTES

The reason there is no accrued interest is we felt the amount was immaterial to the financial statements. The sequence of events was as follows:

1. The Village of Gresham borrowed \$575,500 in early 2001 as general obligation debt. The entire amount was placed in a money market account and it paid interest monthly.
2. As the Gresham Municipal Light and Power Utility needed funds to finance capital projects, the Village would transfer those funds to the Utility.
3. The amount of interest earned during 2001 on those funds was approximately \$17,000 and the interest expense for the debt as it was outstanding during the year was approximately \$19,000. The actual settlement for the interest income and interest expense was recognized in 2002 when the general obligation debt was refinanced with a Revenue Bond.

Therefore we did not show the amount for 2000 as we felt in was immaterial in relation to the financial statements as a whole.

If you have further questions, please give me a call or send me an e-mail.

Thank you,
 Karen Kerber, CPA
 Kerber, Rose & Associates, S.C.
 Certified Public Accountants
 115 E. Fifth Street
 Shawano, WI 54166
 Phone 715-526-9400
 Fax 715-524-2599
 E-mail kkerber@kerberrose.com

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

From: Leege, Peter PSC
 Sent: Friday, February 01, 2002 2:28 PM
 To: 'Karen Kerber, CPA'
 Subject: RE: Gresham Municipal Light & Power Utility

Ms. Kerber:

Given that Commission staff consider all amounts to be material as it allows us to better understand the operations of the utility, please report the accrued interest in the future. You may consider the review closed.

Thanks

Pete

Pete Leege
 Financial Specialist
 Division of Water, Compliance and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

~~DIVISION OF WATER, COMPLIANCE AND CONSUMER AFFAIRS~~

Public Service Commission of Wisconsin

610 North Whitney Way

PO Box 7854

Madison, WI 53707-7854

Phone: (608) 267-9198

leegep@psc.state.wi.us

Fax: (608) 266-3957

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,184,525	1
Total Sales of Electricity	1,184,525	
Other Operating Revenues		
Forfeited Discounts (450)	7,392	2
Miscellaneous Service Revenues (451)	17,031	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,600	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,192	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	31,215	
Total Operating Revenues	1,215,740	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	592,253	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	125,266	11
Customer Accounts Expenses (901-904)	39,666	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	157,184	14
Total Operation and Maintenance Expenses	914,369	
Other Expenses		
Depreciation Expense (403)	148,678	15
Amortization Expense (404-407)	10,251	16
Taxes (408)	72,525	17
Total Other Expenses	231,454	
Total Operating Expenses	1,145,823	
NET OPERATING INCOME	69,917	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	7,392	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,392	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	17,031	3
Total Miscellaneous Service Revenues (451)	17,031	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
CABLE LINE RENT	3,600	5
Total Rent from Electric Property (454)	3,600	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER INCOME	3,192	7
Total Other Electric Revenues (456)	3,192	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)	32,404	7
Water for Power (531)		8
Operation Supplies and Expenses (532)	3,626	9
Maintenance of Hydraulic Production Plant (535)	17,784	10
Total Hydraulic Power Generation Expenses	53,814	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	538,439	15
Other Expenses (546)		16
Total Other Power Supply Expenses	538,439	
Total Power Production Expenses	592,253	
TRANSMISSION EXPENSES		
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)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	19,553	20
Line and Station Labor (561)	61,563	21
Line and Station Supplies and Expenses (562)	11,179	22
Street Lighting and Signal System Expenses (565)	439	23
Meter Expenses (566)		24
Customer Installations Expenses (567)	4,256	25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	18,037	28
Maintenance of Line Transformers (573)	1,592	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)	8,647	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	125,266	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,552	33
Accounting and Collecting Labor (902)	25,153	34
Supplies and Expenses (903)	7,961	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	39,666	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,436	38
Office Supplies and Expenses (921)	21,917	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	25,231	41
Property Insurance (924)	14,141	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	73,679	44
Regulatory Commission Expenses (928)	43	45
Miscellaneous General Expenses (930)	2,779	46
Transportation Expenses (933)	4,958	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	157,184	
 Total Operation and Maintenance Expenses	 914,369	

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	CALCULATION	33,712	1
Social Security	BASED ON PAYROLL	14,007	2
Wisconsin Gross Receipts Tax	PER THE AMOUNT BILLED	23,557	3
PSC Remainder Assessment	BASED ON REVENUES	1,249	4
Other (specify): NONE			5
Total tax expense		72,525	

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			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211304				3
County tax rate	mills		5.933232				4
Local tax rate	mills		0.941587				5
School tax rate	mills		8.038085				6
Voc. school tax rate	mills		1.469544				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.593752				10
Less: state credit	mills		1.328799				11
Net tax rate	mills		15.264953				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		0.941587				14
Combined School Tax Rate	mills		9.507629				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		10.449216				17
Total Tax Rate	mills		16.593752				18
Ratio of Local and School Tax to Total	dec.		0.629708				19
Total tax net of state credit	mills		15.264953				20
Net Local and School Tax Rate	mills		9.612461				21
Utility Plant, Jan. 1	\$	3,364,035	3,364,035				22
Materials & Supplies	\$	120,099	120,099				23
Subtotal	\$	3,484,134	3,484,134				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,484,134	3,484,134				26
Assessment Ratio	dec.		0.950000				27
Assessed Value	\$	3,309,927	3,309,927				28
Net Local & School Rate	mills		9.612461				29
Tax Equiv. Computed for Current Year	\$	31,817	31,817				30
Tax Equivalent per 1994 PSC Report	\$	33,712					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	33,712					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	52,628		11
Structures and Improvements (331)	100,882		12
Reservoirs, Dams and Waterways (332)	482,572		13
Water Wheels, Turbines and Generators (333)	164,915		14
Accessory Electric Equipment (334)	142,223		15
Miscellaneous Power Plant Equipment (335)	725		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	943,945	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	5,946		18
Structures and Improvements (341)	37,458	2,971	19
Fuel Holders, Producers and Accessories (342)	52,783		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	96,187	2,971	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			52,628 11
Structures and Improvements (331)			100,882 12
Reservoirs, Dams and Waterways (332)			482,572 13
Water Wheels, Turbines and Generators (333)			164,915 14
Accessory Electric Equipment (334)			142,223 15
Miscellaneous Power Plant Equipment (335)			725 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	943,945
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			5,946 18
Structures and Improvements (341)			40,429 19
Fuel Holders, Producers and Accessories (342)			52,783 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	99,158
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
 DISTRIBUTION PLANT			
Land and Land Rights (360)	912		34
Structures and Improvements (361)	0		35
Station Equipment (362)	90,012	223,533	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	537,807	19,324	38
Overhead Conductors and Devices (365)	155,470	144,809	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	326,126	196,597	41
Line Transformers (368)	337,223	73,026	42
Services (369)	94,520	35,349	43
Meters (370)	47,537	9,951	44
Installations on Customers' Premises (371)	0	119,614	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	25,646		47
Total Distribution Plant	1,615,253	822,203	
 GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	135,956		49
Office Furniture and Equipment (391)	45,561		50
Computer Equipment (391.1)	2,325		51
Transportation Equipment (392)	432,575	4,006	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	39,311	9,607	54
Laboratory Equipment (395)	1,877	2,701	55
Power Operated Equipment (396)	23,755		56
Communication Equipment (397)	13,571		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			912 34
Structures and Improvements (361)			0 35
Station Equipment (362)	30,000		283,545 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			557,131 38
Overhead Conductors and Devices (365)			300,279 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			522,723 41
Line Transformers (368)			410,249 42
Services (369)			129,869 43
Meters (370)			57,488 44
Installations on Customers' Premises (371)			119,614 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			25,646 47
Total Distribution Plant	30,000	0	2,407,456
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			135,956 49
Office Furniture and Equipment (391)			45,561 50
Computer Equipment (391.1)			2,325 51
Transportation Equipment (392)			436,581 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			48,918 54
Laboratory Equipment (395)			4,578 55
Power Operated Equipment (396)			23,755 56
Communication Equipment (397)			13,571 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	13,719	1,309	58
Other Tangible Property (399)	0		59
Total General Plant	708,650	17,623	
Total utility plant in service directly assignable	3,364,035	842,797	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	3,364,035	842,797	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			15,028 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	726,273
Total utility plant in service directly assignable	30,000	0	4,176,832
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	30,000	0	4,176,832

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-3.00	0.50	1
7.2/12.5 kV (12kV)	3.00	7.95	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	-7.05	0.00	5
7.2/12.5 kV (12kV)	8.00	85.80	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	8	3
Total	8	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	640	8
Total	640	9
Customers served at other than rural rates:		10
Farm	35	11
Nonfarm	29	12
Total	64	13
Total customers on rural lines at end of year	704	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	2,759	Thursday	01/06/2000	20:00	1,469	1
February	02	2,374	Thursday	02/17/2000	11:00	1,226	2
March	03	2,721	Wednesday	03/22/2000	10:00	1,095	3
April	04	2,396	Friday	04/07/2000	21:00	994	4
May	05	2,551	Monday	05/08/2000	21:00	1,572	5
June	06	2,798	Friday	06/09/2000	22:00	736	6
July	07	2,986	Wednesday	07/05/2000	19:00	1,358	7
August	08	3,772	Thursday	08/31/2000	20:00	1,375	8
September	09	2,734	Monday	09/18/2000	20:00	1,068	9
October	10	2,681	Thursday	10/12/2000	20:00	1,270	10
November	11	3,043	Wednesday	11/22/2000	19:00	1,279	11
December	12	3,485	Tuesday	12/26/2000	19:00	1,540	12
Total	34,300					14,982	

System Name

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

Type of Reading	Supplier
15 minutes integrated	GMU
60 minutes integrated	ALLIANT

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).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
Total	0				0
System Name					

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	3,527	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	3,527	7
Purchases	14,982	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	18,509	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	16,463	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility	30	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	607	22
Total Used by Company	637	23
Total Sold and Used	17,100	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	1,409	27
Total Energy Losses	1,409	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.6125%	29
Total Disposition of Energy	18,509	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RURAL	FG-1	624	5,017	1	
URBAN	RG-1	259	2,131	2	
Total Sales for Residential Sales		883	7,148		
Commercial & Industrial					
SMALL POWER	CP-1	23	5,301	3	
LARGE POWER	CP-2	1	702	4	
COMMERCIAL	GS-1	152	3,198	5	
Total Sales for Commercial & Industrial		176	9,201		
Public Street & Highway Lighting					
PUBLIC STREET LIGHTING	MS-1	2	114	6	
Total Sales for Public Street & Highway Lighting		2	114		
Sales for Resale					
NONE				7	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,061	16,463		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	416,911	(2,512)	414,399	1
0	0	155,794	(1,053)	154,741	2
0	0	572,705	(3,565)	569,140	
0	0	320,773	(1,453)	319,320	3
0	0	36,260	(1,066)	35,194	4
0	0	245,111	(1,716)	243,395	5
0	0	602,144	(4,235)	597,909	
0	0	17,554	(78)	17,476	6
0	0	17,554	(78)	17,476	
				0	7
0	0	0	0	0	
0	0	1,192,403	(7,878)	1,184,525	

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	WP&L				1
Point of Delivery	GRESHAM				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	34.5				4
Point of Metering	GRESHAM				5
Total of 12 Monthly Maximum Demands -- kW	31,134				6
Average load factor	65.9192%				7
Total Cost of Purchased Power	538,439				8
Average cost per kWh	0.0359				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	624	845			12
February	544	682			13
March	512	583			14
April	454	539			15
May	694	877			16
June	344	392			17
July	577	782			18
August	681	694			19
September	474	594			20
October	546	724			21
November	576	703			22
December	682	859			23
Total kWh (000)	6,708	8,274			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	3,527	4
Is Generation Metered or Estimated?	██████████	5
Is Exciter & Station Use Metered or Estimated?	██████████	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	795	13
Is Plant Owned or Leased?	██████████	14
Total Production Expenses	101,776	15
Cost per kWh of Net Generation (\$)	29	16
Monthly Net Generation --- kWh (000):		
January	187	17
February	208	18
March	341	19
April	283	20
May	281	21
June	409	22
July	300	23
August	287	24
September	375	25
October	264	26
November	303	27
December	289	28
Total kWh (000)	3,527	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	██████████	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	██████████	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	UPPER	UPPER	WEED	WEED	1
Unit Identification	1	2	1	2	2
Type of Generation	HYDRO	HYDR	HYDRO	HYDRO	3
kWh Net Generation (000)	1,094	776	482	1,175	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)	165	106	84	395	7
Date and Hour of Such Maximum Demand	4/22/2000 3	4/22/2000 3	4/22/2000 3	4/22/2000 3	8
Load Factor	0.7569	0.8357	0.6550	0.3396	9
Maximum Net Generation in Any One Day	3,906	2,607	2,607	9,227	10
Date of Such Maximum	04/22/2000	04/22/2000	04/22/2000	04/22/2000	11
Number of Hours Generators Operated	24	24	24	24	12
Maximum Continuous or Dependable Capacity--kW	190	125	120	360	13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses	31,550	22,391	13,842	33,993	15
Cost per kWh of Net Generation (\$)	28.8391	28.8544	28.7178	28.9302	16
Monthly Net Generation --- kWh (000):					
January	48	60	37	42	17
February	53	62	32	61	18
March	115	67	42	117	19
April	95	53	40	95	20
May	91	55	41	94	21
June	111	73	46	179	22
July	74	69	43	114	23
August	72	72	40	103	24
September	117	66	42	150	25
October	125	27	41	71	26
November	114	57	36	96	27
December	79	115	42	53	28
Total kWh (000)	1,094	776	482	1,175	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					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) per kWh Net Generation (\$)					53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				Rated HP Each Unit (h)	
				Unit No. (e)	Year Installed (f)	RPM (g)			
UPPER 1	RED RIVER	AUTOMATIC	VERTIC	1	1,947	450	158	1	
UPPER 2	RED RIVER	AUTOMATIC	VERTIC	2	1,931	360	266	2	
WEED 1	RED RIVER	AUTOMATIC	VERTIC	1	1,966	300	180	3	
WEED 2	RED RIVER	AUTOMATIC	VERTIC	2	1,966	277	750	4	
Total							1,354		

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)			
35	35	1,947	2,400		190	219	190	190	1
30	35	1,931	2,400		100	125	125	125	2
24	25	1,966	4,600		120	155	120	120	3
24	25	1,966	6,900		500	625	360	360	4
Total				0	910	1,124	795	795	

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	UPPER					1
Voltage--High Side	34,500					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	5,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	3,228					7
Dt and Hr of Such Maximum Demand	08/31/2000					8
	20:00					9
Kwh Output	14,982					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						24
Voltage--High Side						25
Voltage--Low Side						26
Num. of Main Transformers in Operation						27
Capacity of Transformers in kVA						28
Number of Spare Transformers on Hand						29
15-Minute Maximum Demand in kW						30
Dt and Hr of Such Maximum Demand						31
						32
Kwh Output						33

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	1,150	936	18,184	1
Acquired during year	17	50	2,962	2
Total	1,167	986	21,146	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,167	986	21,146	6
Number end of year accounted for as follows:				7
In customers' use	1,058	787	13,906	8
In utility's use	5	5		9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	104	194	7,240	12
Total end of year	1,167	986	21,146	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	48	43,200	1
Mercury Vapor	250	10	12,000	2
Sodium Vapor	100	1	444	3
Sodium Vapor	150	4	2,640	4
Total		63	58,284	
Ornamental				
Mercury Vapor	175	23	20,700	5
Sodium Vapor	250	26	28,060	6
Total		49	48,760	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Acct. 535 - Maint of Hydraulic Production Plant - This account increased due to large repair expenses.

Acct. 567 - Customer Installation Expense - This account is lower due to a better job of allocating labor to plant additions.

Acct. 573 - Maint Line Transformers - This account decreased due to less time spent on repairs and upgrades done in 2000.

Acct. 575 - Maint on Meters - This account increased due to a better job of allocating labor.

Acct. 921 - Office Supplies and Expense - This account increased due to advertising for utility employee position.

Acct. 928 - Regulatory Commission Expense - This account is lower in 2000 due to the prior year rate increase application process and expenses.

Acct. 930 - Miscellaneous Expense - This account decreased due to a better job of allocating expenses.

Acct. 933 - Transportation Expense - This account increased in 2000 due to more costs for transportation were allocated to construction and maintenance

Electric Utility Plant in Service (Page E-06)

Acct. 362 - Station Equipment - This account increased in 2000 due to the Utility upgrading and improving the system.

Acct. 364 - Poles, Towers and Fixtures - Same as Acct. 362.

Acct. 365 - Overhead Conductors and Devices - Same as Acct. 362.

Acct. 367 - Underground Conductors and Devices - Same as Acct. 362.

Acct. 368 - Line Transformers - Same as Acct. 362.

Acct. 369 - Services - Same as Acct. 362.

Acct. 371 - Installation on Customer Premises - Same as Acct. 362.
